

REGISTERED COMPANY NUMBER: SC352017 (Scotland)

REGISTERED CHARITY NUMBER: SCO36344

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2016
FOR
THE BRIDGES PROGRAMMES**

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COMPANIES HOUSE

Galbraith Pritchards
Chartered Accountants & Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

THE BRIDGES PROGRAMMES

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FOR THE YEAR ENDED 31 DECEMBER 2016**

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THE BRIDGES PROGRAMMES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Charitable Objects

The principal activity of the company in the period under review was the promotion of integration and equality, particularly though not exclusively with reference to asylum seekers and refugees, overseas professionals and workers and those suffering discrimination on grounds of religion or belief, ethnic origin, race, culture or immigration status and in doing so maximising the client group's full integration into society.

The main objects are:

- To raise public awareness of, and increase capacity to tackle, discrimination;
- To improve understanding of discrimination through research, publications and events
- To develop work based programmes including work experience and work shadowing;
- To develop re-training, re-skilling, conversion and accreditation of prior learning initiatives to aid access to the workplace for the client group;
- To take such action as to broaden the social, economic and cultural horizons of the client group.

All our charitable activities focus on the promotion of integration and equality and are undertaken to further our charitable purposes for the public benefit.

THE BRIDGES PROGRAMMES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Achievements

In 2016 we delivered our core service of work shadow/work experience placements to members of the asylum, refugee and migrant communities. We continued pre-employment training combined with placements for clients with leave to remain, including information interviews, pre-placement training and employability workshops. This focus on employability is a direct response to the increasing numbers of clients being given Leave to Remain in recent years under current regulations.

For the second year, we ran our programme of Higher Education Access by delivering, with the University of Strathclyde a series of courses for suitable clients on applying for University. We continued with the second year of two transnational projects and began 3 new ones which will complete by end of 2018. Most of these projects are linked to competency assessment, and the promotion of labour market insertion in various sectors and one is about citizenship support. We started a new programme with British Red Cross, Scottish Refugee Council and Workers' Educational Association, following on from the previous Holistic Integration Service. This new programme called the Scottish Refugee Integration Service is funded again by the Big Lottery. Our service delivery is focussed around Life Skills and early job interventions. We continued to develop for a third year, our relationship with Police Scotland and jointly delivered a personal safety course for participants introducing modules on appropriate gender behaviour. We continued to be a third party reporting centre for hate crime and domestic abuse. We continued to run a series of Vocational Language support for specific sectors through our partnership with City of Glasgow College.

We officially launched the New Refugee Doctors Project with NHS Education Scotland and the British Medical Association as key partners, in February 2016 and in February 2017 received full funding for this initiative.

Bridges remained a member of the Scottish Government's Integration Forum, a practitioners group which is part of the Scottish Government Syrian task force and we continue our role on the New Scots Employment and Welfare Group.

In total, 306 individual clients received support and assistance through the various projects and programmes and the total number of interventions was 762 with some clients accessing more than one service. This includes:-

- 158 placements arranged in the year including pre-placement training
- 92 clients took part in Life Skills and Employability training
- 173 clients took up other employability support including application and company specific recruitment workshops; one to one support: including benchmarking, facilitated reflection, skills audits and CV workshops
- 120 clients participated in vocational ESOL
- 165 clients attended the Open Access Centre
- 18 clients took part in the Access to HE seminars (12 made applications and 9 were offered places)
- 36 clients signed up for the New Refugee Doctors Programme

Approximately 78% of these clients have leave to remain and work (239) and of those 91 entered the labour market in 2016 (38%). A further 23 % have gone on to either training for work opportunities or Further/Higher Education or other vocational training a total of 61% of positive outcomes. We worked with 124 companies or organisations and we have delivered a number of awareness raising and anti-discrimination seminars and workshops.

Transnational

2016 saw the continuation of the CA@SE project is promoting competency assessment with relation to social entrepreneurship and is led by Italy and includes partners from Scotland, Spain, Austria and Turkey. The VOLCANO project is developing vocational language curriculums, methodologies and work placement activities for the Social Care sector. It is led by Norway and includes partners from Scotland, Italy, Croatia, and Germany. It also saw the start of two further Key Action 2 projects under the European Commissions ERASMUS+ theme; New start looking at Citizenship, and New Challenges - New Answers looking at competence and qualification validations for refugees. We also began work on a large project called EU-Road Map funded under the new European Asylum and Migrant Integration Fund (AMIF)

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENT AND PERFORMANCE

Volunteers

Bridges retained, in the year under review, 3 volunteer trainers and coaches working directly with clients.

Policy

Bridges continued to play a role in the Integration Forum set up by the Scottish government in relation to the Syrian crisis. Bridges also was active in assessing the impact of BREXIT on the third sector on behalf of the Scottish Council for Voluntary Organisations (SCVO).

External factors

The political context in which asylum and immigration law operates is outside the control of the charity. In 2016 Bridges was working with clients who have received Leave to Remain under the 1951 UN Convention on Refugees and also who have been granted Leave to Remain under Discretionary Leave to Remain measures and Humanitarian Protection. We also started to see clients from Syria who had been brought to the UK under the Vulnerable Persons Route (VPR). We also supported asylum seekers and migrants from within and outwith the European Union. In 2016 we began to see a new slow down in employment for the target group possible due to the Brexit decision and the impact on the economy. Brexit has serious implications for Bridges not least about future access to European funding and also on the number of EU migrants who might seek support in the future. Bridges continues to work with SCVO to press the Scottish Government for answers on replacement funding post 2018 and 2020. Demand for our services however continues to grow and for the sixth year running we have had to instigate a waiting list, telephone screening as numbers of referrals have increased by about 40% on previous years. This pressure will continue to grow from the Syrians under VPR.

FINANCIAL REVIEW

Principal funding sources

For the year under review the principle sources of funding were as follows:

Scottish Government (Equality Unit)	Part fund core project, staff and activities specifically employability and employer engagement.
Glasgow City Council	Part fund core costs.
The Big Lottery	Funding the Holistic Integration Joining a New Community Project.
ESF (European Social Fund)	Part fund core project, staff and activities specifically employability.

Reserves

The General Fund represents the unrestricted funds arising from past operational results. It also represents the free reserves of the charity. In the past the Trustees aimed for the balance on the unrestricted fund approximating to three months operating expenditure, which would cover revenue costs and the contractual obligations to staff. However, at the year end the unrestricted funds amounted to only £35,585 which represents approximately fifty five days expenditure. The trustees continue to actively pursue other options for future funding.

The funds received from the Scottish Government, and the Big Lottery are restricted funds under the terms of the grant offers. The purpose of these monies is to ensure that a suitable income stream is available to finance the ongoing work of the charity and to provide facilities to integrate refugees and asylum seekers into the workplace. Further details are shown in note 11 to the accounts.

FUTURE PLANS

In Feb 2017, Bridges received funding for the Doctors programme. We will continue to develop our access to Higher Education Programme and we will continue with transnational work including hosting transnational visits and one transnational training event for the CA@SE project to develop business plan methodologies for clients interested in starting up their own business and skills audits. We have been invited to join 2 new speculative project from 2017-2017 and the successful bids will be announced in August/September 2017.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The directors of the charitable company ("the charity") are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association one third of the trustees shall retire at the Annual General Meeting. The retiring trustees shall be eligible for reappointment for a further period of three years. A trustee who has served two consecutive periods in office shall not be eligible for reappointment until a period of at least three years has elapsed from retirement.

The trustees meet regularly to administer the charity. Delegation of the management of the day to day operations of the charity has been made to Margaret Lennon, the company secretary of the charity who is the chief executive of the charity.

Appointment of Trustees

As set out in the Articles of Association one third of the trustees shall retire at the Annual General Meeting. The retiring trustees shall be eligible for reappointment for a further period of three years. A trustee who has served two consecutive periods in office shall not be eligible for reappointment until a period of at least three years has elapsed from retirement. All trustees undertake a full induction in the rights and responsibilities of trustees and risk assessment.

Governance, Internal Control and Risk

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks. These procedures are periodically reviewed to ensure they still meet the needs of the charity. The trustees have all completed a declaration of interest form and a register of interest is held and regularly reviewed by the Company Secretary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC352017 (Scotland)

Registered Charity number

SCO36344

Registered office

Suite G6
Flemington House
110 Flemington Street
Glasgow
G21 4BF

Trustees

Elizabeth Maguire	
Kevin McKenna	- resigned 24/11/2016
Gordon Wilson	- resigned 20/1/2016
James Anderson	
Anne-Marie Devlin	
Inez Anne Murray	
Colin Alan Woodward	- resigned 8/4/2016
Ian William MacLellan	- appointed 6/9/2016
Patricia Anne Moultrie	

Company Secretary

Margaret Lennon

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

REFERENCE AND ADMINISTRATIVE DETAILS

Senior Statutory Auditor
Marguerite Roos BAcc CA

Auditors

Galbraith Pritchards
Chartered Accountants & Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Bankers

The Royal Bank of Scotland
788 Govan Road
Glasgow
G51 2YL

Solicitors

Wright, Johnston & Mackenzie LLP
302 St Vincent Street
Glasgow
G2 5RZ

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Bridges Programmes for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Galbraith Pritchards, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

THE BRIDGES PROGRAMMES

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016**

Approved by order of the board of trustees on 11/8/17 and signed on its behalf by:


Elizabeth Maguire - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE BRIDGES PROGRAMMES

We have audited the financial statements of The Bridges Programmes for the year ended 31 December 2016 on pages nine to twenty. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page five, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 16 to the financial statements

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
THE BRIDGES PROGRAMMES**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Marguerite Roos BAcc CA (Senior Statutory Auditor)

for and on behalf of Galbraith Pritchards

Chartered Accountants & Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

20 Barns Street

Ayr

Ayrshire

KA7 1XA

Date: 8 August 2017

THE BRIDGES PROGRAMMES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2016

		Unrestricted funds £	Restricted funds £	31/12/16 Total funds £	31/12/15 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,692	-	3,692	2,850
Charitable activities	3				
Government grants and other grants		12,950	165,994	178,944	261,673
European Social Fund		23,484	-	23,484	-
Miscellaneous activities		-	-	-	540
Big Lottery Holistic Integration Service Project		-	7,649	7,649	88,493
Total		<u>40,126</u>	<u>173,643</u>	<u>213,769</u>	<u>353,556</u>
EXPENDITURE ON					
Charitable activities	4				
Costs Directly Allocated to Activities		23,421	170,373	193,794	310,312
Support costs		12,055	25,737	37,792	41,481
Total		<u>35,476</u>	<u>196,110</u>	<u>231,586</u>	<u>351,793</u>
NET INCOME/(EXPENDITURE)		<u>4,650</u>	<u>(22,467)</u>	<u>(17,817)</u>	<u>1,763</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>30,935</u>	<u>60,236</u>	<u>91,171</u>	<u>89,408</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>35,585</u></u>	<u><u>37,769</u></u>	<u><u>73,354</u></u>	<u><u>91,171</u></u>
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

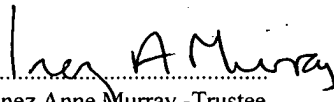
THE BRIDGES PROGRAMMES

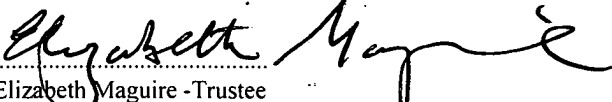
BALANCE SHEET
AT 31 DECEMBER 2016

	Notes	Unrestricted funds £	Restricted funds £	31/12/16 Total funds £	31/12/15 Total funds £
FIXED ASSETS					
Tangible assets	10	-	-	-	500
CURRENT ASSETS					
Debtors	11	35,985	8,250	44,235	32,154
Cash at bank and in hand		9,882	48,018	57,900	93,527
		<u>45,867</u>	<u>56,268</u>	<u>102,135</u>	<u>125,681</u>
CREDITORS					
Amounts falling due within one year	12	(10,281)	(18,500)	(28,781)	(35,010)
NET CURRENT ASSETS		<u>35,586</u>	<u>37,768</u>	<u>73,354</u>	<u>90,671</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>35,586</u>	<u>37,768</u>	<u>73,354</u>	<u>91,171</u>
NET ASSETS		<u><u>35,586</u></u>	<u><u>37,768</u></u>	<u><u>73,354</u></u>	<u><u>91,171</u></u>
FUNDS	14				
Unrestricted funds				35,586	30,935
Restricted funds				37,768	60,236
TOTAL FUNDS				<u><u>73,354</u></u>	<u><u>91,171</u></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 11/8/17 and were signed on its behalf by:


Inez Anne Murray -Trustee


Elizabeth Maguire -Trustee

The notes form part of these financial statements

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the company's abilities to continue as a going concern.

Reconciliation with previous generally accepted accounting practice

In preparing the financial statements, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. The Trustees have reviewed the transaction and have determined that no amendment to the comparative figures is required.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	- Straight line over 3 years
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Items under £1,000 are not capitalised.

Taxation

The company is recognised by the Inland Revenue as a charity and is accordingly exempt from taxation on income which is applied for charitable purposes. Expenditure is inclusive of any VAT which cannot be recovered.

Funds

Funds are classified as either restricted or unrestricted funds, defined as follows:

Restricted funds are subject to specific instruction which may be declared by the funding body or donor.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the company.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Leasing commitments

Rentals paid under operating leases are charged to the accounts as incurred.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Payments made to the scheme are charged annually in these accounts as part of employment costs.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31/12/16	31/12/15
	£	£
Donations	3,692	2,850

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/12/16	31/12/15
		£	£
Grants	Government grants and other grants	178,944	261,673
Grants	European Social Fund	23,484	-
Other income	Miscellaneous activities	-	540
Big Lottery Holistic	Big Lottery Holistic Integration Service		
Integration Service Project	Project	7,649	88,493
		210,077	350,706

4. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 5)	Support costs (See note 6)	Totals
	£	£	£
Costs Directly Allocated to Activities	193,794	-	193,794
Support costs	-	37,792	37,792
	193,794	37,792	231,586

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/12/16	31/12/15
	£	£
Staff costs	165,876	232,915
Sundries	1,727	2,333
Staff training and recruitment	134	-
Staff travel	4,782	3,940
Hire of equipment	7,425	7,397
Overseas travel	5,961	1,559
Client expenses and childcare costs	491	1,034
Consultancy fees	-	430
Product development	-	6,595
WISE costs	7,398	54,109
	<u>193,794</u>	<u>310,312</u>

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support costs	<u>31,622</u>	<u>6,170</u>	<u>37,792</u>

Support costs, included in the above, are as follows:

	31/12/16	31/12/15
	Support costs	Total activities
	£	£
Other operating leases	14,827	17,643
Rates and water	476	574
Insurance	3,320	826
Light and heat	1,979	1,353
Telephone	4,285	5,865
Postage and stationery	1,329	1,919
Advertising	1,440	1,712
Repairs and renewals	3,214	3,514
Depreciation of tangible and heritage assets	500	1,550
Interest payable and similar charges	252	315
Auditors' remuneration	5,170	5,370
Auditors' remuneration for non audit work	1,000	840
	<u>37,792</u>	<u>41,481</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/16	31/12/15
	£	£
Auditors' remuneration	5,170	5,370
Other non-audit services	1,000	840
Depreciation - owned assets	500	1,550
Other operating leases	14,827	17,643
	<u>14,827</u>	<u>17,643</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015.

9. KEY MANAGEMENT REMUNERATION

The average monthly number of employees during the year was as follows:

	31/12/16	31/12/15
	6	9
Charitable employees	<u>6</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The company considers its key management personnel comprise the trustees and the chief executive. The total employment benefits including employer pension contributions of the key management personnel were £46,576 (2015: £45,784).

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2016 and 31 December 2016	<u>14,778</u>
DEPRECIATION	
At 1 January 2016	14,278
Charge for year	<u>500</u>
At 31 December 2016	<u>14,778</u>
NET BOOK VALUE	
At 31 December 2016	<u>-</u>
At 31 December 2015	<u>500</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/16	31/12/15
	£	£
Prepayments and accrued income	<u>44,235</u>	<u>32,154</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/16	31/12/15
	£	£
Social security and other taxes	3,398	4,611
VAT	-	5,566
Other creditors	18,695	18,747
Accrued expenses	<u>6,688</u>	<u>6,086</u>
	<u>28,781</u>	<u>35,010</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/12/16	31/12/15
	£	£
Within one year	-	4,627
Between one and five years	<u>72,192</u>	<u>16,451</u>
	<u>72,192</u>	<u>21,078</u>

14. MOVEMENT IN FUNDS

	At 1/1/16	Net movement	At 31/12/16
	£	in funds	£
		£	
Unrestricted funds			
General fund	30,935	4,651	35,586
Restricted funds			
Scottish Government Equality Unit	30,145	(10,921)	19,224
Big Lottery Holistic Integration Service Project	22,693	(22,693)	-
Scottish Government Employability (WISE)	7,398	(7,398)	-
Transnational Funds	-	18,544	18,544
	<u>60,236</u>	<u>(22,468)</u>	<u>37,768</u>
TOTAL FUNDS	<u>91,171</u>	<u>(17,817)</u>	<u>73,354</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,126	(35,475)	4,651
Restricted funds			
Scottish Government Equality Unit	106,556	(117,477)	(10,921)
Big Lottery Holistic Integration Service Project	7,650	(30,343)	(22,693)
Scottish Government Employability (WISE)	-	(7,398)	(7,398)
Transnational Funds	59,437	(40,893)	18,544
	<u>173,643</u>	<u>(196,111)</u>	<u>(22,468)</u>
TOTAL FUNDS	<u>213,769</u>	<u>(231,586)</u>	<u>(17,817)</u>

Purposes of restricted funds

The funds from the Scottish Government Equality Unit are to part fund core project, staff and activities specifically employability and employer engagement.

The Big Lottery funds the Holistic Integration Joining a New Community Project.

The funds from the Scottish Government Employability Unit are to deliver a programmes of womens vocational language and employability

The Transnational funds are to carry out the work programmes and outputs in each of the projects all based around skills recognition valorisation and vocational language.

15. RELATED PARTY DISCLOSURES

A donation of £2,885 was received during the year from Contract Scotland Limited; a company of which trustee Colin Woodward is a director.

16. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

17. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party.

18. FUTURE FUNDING

The future of the company will be dependent upon further funding agreements being reached. The trustees are hopeful the future funding from various sources will be forthcoming for the following year.

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

19. FIRST YEAR ADOPTION

This is the first year that the company has presented its financial statements under Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The last financial statements under previous UK GAAP were for the year ended 31 December 2015 and the date of transition to FRS 102 was therefore 1 January 2015.

THE BRIDGES PROGRAMMES

RECONCILIATION OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		2,850	-	2,850
Charitable activities		350,706	-	350,706
Total		353,556	-	353,556
EXPENDITURE ON				
Charitable activities		351,793	-	351,793
NET INCOME/(EXPENDITURE)		1,763	-	1,763

THE BRIDGES PROGRAMMES

**RECONCILIATION OF FUNDS
AT 1 JANUARY 2015
(DATE OF TRANSITION TO FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		2,050	-	2,050
		<u>2,050</u>	<u>-</u>	<u>2,050</u>
CURRENT ASSETS				
Debtors		62,118	-	62,118
Cash at bank and in hand		41,997	-	41,997
		<u>104,115</u>	<u>-</u>	<u>104,115</u>
CREDITORS				
Amounts falling due within one year		(16,757)	-	(16,757)
		<u>87,358</u>	<u>-</u>	<u>87,358</u>
NET CURRENT ASSETS				
		<u>87,358</u>	<u>-</u>	<u>87,358</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		89,408	-	89,408
		<u>89,408</u>	<u>-</u>	<u>89,408</u>
FUNDS				
Unrestricted funds		36,715	-	36,715
Restricted funds		52,693	-	52,693
TOTAL FUNDS		<u>89,408</u>	<u>-</u>	<u>89,408</u>

THE BRIDGES PROGRAMMES

RECONCILIATION OF FUNDS AT 31 DECEMBER 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		500	-	500
CURRENT ASSETS				
Debtors		32,154	-	32,154
Cash at bank and in hand		93,527	-	93,527
		<u>125,681</u>	<u>-</u>	<u>125,681</u>
CREDITORS				
Amounts falling due within one year		(35,010)	-	(35,010)
NET CURRENT ASSETS		<u>90,671</u>	<u>-</u>	<u>90,671</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,171</u>	<u>-</u>	<u>91,171</u>
NET ASSETS		<u><u>91,171</u></u>	<u><u>-</u></u>	<u><u>91,171</u></u>
FUNDS				
Unrestricted funds		30,935	-	30,935
Restricted funds		60,236	-	60,236
TOTAL FUNDS		<u><u>91,171</u></u>	<u><u>-</u></u>	<u><u>91,171</u></u>