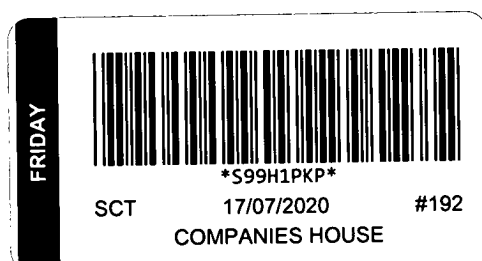


REGISTERED COMPANY NUMBER: SC352017 (Scotland)
REGISTERED CHARITY NUMBER: SCO36344

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
THE BRIDGES PROGRAMMES**



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 2019**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 2019. 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 2019).

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Achievements

In 2019, 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, employability workshops and vocational ESOL support. 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 fifth year, we ran our programme of Access to Higher Education, with the University of Strathclyde, delivering a series of courses for suitable clients to help with applying for University. We entered a new transnational project, E.M.M.E (Enterprises meet Migrants for Employment) which will run until December 2020. We entered the final year of our Integration Project with Scottish Refugee Council and the Workers' Educational Association funded by the Asylum Migration Integration Fund (AMIF) run in the UK by the Home Office. We continued to be a third party reporting centre for hate crime and domestic abuse. We continued to run sector specific Vocational Language courses through our partnership with City of Glasgow College focussing heavily on various roles within health and social care.

We began our extension year of our ESF project in 2019 and were awarded a further 6 months extension until June 2020, as part of the Glasgow City Council led Employability Pipeline, where we deliver the contract for vulnerable BE communities.

We started a new project funded by the Scottish Government Workplace Equality fund to assist women returners from the target group into activity worker posts in social care, which is a partnership with the private sector providers and runs from September 2019 until September 2020

Having launched the New Refugee Doctors' Project with NHS Education Scotland and the British Medical Association as key partners, in February 2016, we received our third years funding for the financial year 2019-2020 this year moving funding from the Scottish Governments Equality Unit to the Health Department. To date 21 doctors have gained GC registration and are now working in the NHS across Scotland.

Bridges continues as Co-Chair of New Scots Employment and Welfare Group which is a key working group of the New Scots Strategy, Scotland's national strategy for Refugee Integration, and Bridges is now part of the core group of this national strategy. Bridges also attended meetings of the Glasgow Integration Forum and the Inclusive Cities task force for Glasgow.

In 2019 we entered the second year of our work to address the issues of skills recognition in partnership with Glasgow Caledonian University and the SCQF. This is part of a scheme to develop a national programme for overseas skills recognition hopefully to be mainstreamed in the coming 24 months. Bridges joined the Refugee Employability Forum based in London to share Scottish experiences of refugee employment integration.

In total, 262 individual clients received support and assistance through the various projects and programmes and the total number of interventions was 596 with some clients accessing more than one service. This includes:-

- 108 placements arranged in the year including pre-placement training
- 48 clients took part in Life Skills and Employability training
- 197 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
- 53 clients participated in vocational ESOL
- 104 attended the Open Access Centre
- 17 clients took part in the Access to HE seminars (12 made applications and 8 were offered places at Universities)
- 57 clients were registered on the Refugee Doctors' Programme
- 12 women started the Active Futures course for activity work in Social Care

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

74% of the total clients engaged with have leave to remain and work (198) and of those 72 entered the labour market in 2019 (38%). A further 26 % have gone on to either training for work opportunities or Further/Higher Education or other vocational training a total of 64% of positive outcomes. We worked with over 104 companies including 19 new ones and we have delivered a number of awareness raising and anti-discrimination seminars and workshops.

Policy

Bridges continued to play a role in various integration policies throughout 2019 and Bridges was active throughout the year 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 2019, Bridges was working with clients who are asylum seekers, not yet granted any form of Leave to Remain; with those who have received Leave to Remain under the 1951 UN Convention on Refugees, with those who have been granted Leave to Remain under Discretionary Leave to Remain measures; with clients granted Humanitarian Protection and with Syrians who had been brought to the UK under the Vulnerable Persons Route (VPR). We also supported voluntary migrants from both within and out with the European Union. In 2019 uncertainty around the economy continued to impact on the labour market however we saw a slight increase in employment for the target group though a slight decline in work placement opportunities. 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 and others to press the Scottish and Westminster governments for answers on replacement funding post 2019 and 2020. Current funding for the AMIF fund were assured and will be underwritten by the Home Office. There will be one more for ESF round from 2020-2022 or 2021-2023 which we will tender for. ESF replacement funds are due to start from 2023 but at the moment there are no details available. Demand for our services however continues to grow and for the ninth year running we have had to instigate a waiting list, telephone screening as numbers of referrals have increased by about 35% on previous years.

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.
Scottish Government (Doctors Project)	Funding for Refugee Doctors Project including IELTS provision via Colleges of FE
Glasgow City Council	Part fund core costs.
The Big Lottery	Funding the Scottish Refugee Integration Service.
Refugee Survival Trust	We disperse funds on behalf of RST for educational and employability needs of clients.
ESF (European Social Fund)	Part fund core project, staff and activities specifically employability.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

FINANCIAL REVIEW

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 £62,657. The trustees continue to actively pursue other options for future funding.

The funds received from the Scottish Government, the RST, AMIF, GCC 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 14 to the accounts.

Covid 19 is one of the most significant economic events for the UK, and at this date its effects are subject to unprecedented levels of uncertainty of outcomes, with the full range of possible effects unknown. However, no company should be expected to predict the unknowable factors or all possible future implications for its business and this is particularly the case in relation to Covid 19.

FUTURE PLANS

From 2020 we will be hoping to add nurses to our Refugee medical Professionals Programme. We will be in our final year of the E.M.M.E project and as a result of leaving the EU this will be the last transnational project we are eligible to participate in. We will be in our final year of the Integration Project with SRC and our 1 year ESF extension. From 2020 Bridges will be seeking new forms of funding. 2020 also sees the start of a new three year funding period for our core grant from the Scottish government. We hope to extend the Higher Education Programme and to develop a series of additional support packages for highly skilled migrants. We also hope to develop more job fairs following on from a successful one held at the end of 2018. We will be re-introducing support for women clients through a new style women's empowerment programme. We are also planning to divert resources into putting more of our content, training and support on line while acknowledging that our target group often have multiple barriers to accessing that sort of support.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 (resigned 10/2/2020)
James Anderson
Anne-Marie Devlin
Inez Anne Murray
Ian William MacLellan
Patricia Anne Moultrie

Company Secretary

Margaret Lennon

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
G21 4BF

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

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:

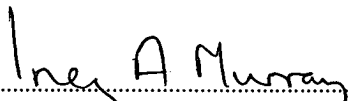
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 02 July 2020 and signed on its behalf by:


Inez Anne Murray - Trustee

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

Opinion

We have audited the financial statements of The Bridges Programmes (the 'charitable company') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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).

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 2019 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 16 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- 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; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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:

- adequate and proper accounting records have not been kept 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

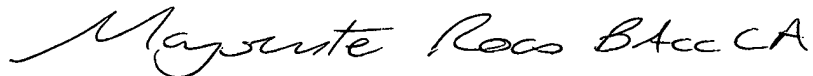
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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

Use of our report

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 the 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 as a body, for our audit work, for this report, or for the opinions we have formed.



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: 9 July 2020

THE BRIDGES PROGRAMMES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds £	Restricted funds £	31/12/19 Total funds £	31/12/18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	206	-	206	1,143
Charitable activities	3				
Government grants and other grants		-	128,180	128,180	145,914
European Social Fund		101,826	-	101,826	96,565
Glasgow City Council		-	16,882	16,882	10,128
New Refugee Doctors' Programme		-	231,845	231,845	179,458
Refugee Survival Trust		-	4,615	4,615	2,719
Scottish Refugee Integration Service		-	28,385	28,385	34,209
Skills Recognition Project		-	38,803	38,803	46,860
SDS Project		-	6,250	6,250	9,250
NCNA		-	-	-	9,195
Red Cross		-	-	-	4,229
New Start		-	-	-	11,161
Scottish Refugee Council NSIP		-	15,969	15,969	-
IFP grant		-	24,855	24,855	-
Transnational EMME Project		-	18,222	18,222	-
Total		102,032	514,006	616,038	550,831
EXPENDITURE ON					
Charitable activities	4				
Costs Directly Allocated to Activities					
		36,046	432,489	468,535	356,235
Support costs		47,861	665	48,526	44,959
Total		83,907	433,154	517,061	401,194
NET INCOME		18,125	80,852	98,977	149,637
RECONCILIATION OF FUNDS					
Total funds brought forward		44,531	177,246	221,777	72,140
TOTAL FUNDS CARRIED FORWARD		62,656	258,098	320,754	221,777

The notes form part of these financial statements

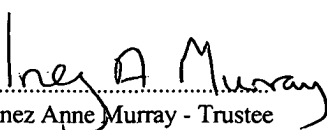
THE BRIDGES PROGRAMMES (REGISTERED NUMBER: SC352017)


**BALANCE SHEET
31 DECEMBER 2019**

	Notes	Unrestricted funds £	Restricted funds £	31/12/19 Total funds £	31/12/18 Total funds £
CURRENT ASSETS					
Debtors	11	51,897	46,706	98,603	134,397
Cash at bank and in hand		33,461	288,273	321,734	204,793
		<u>85,358</u>	<u>334,979</u>	<u>420,337</u>	<u>339,190</u>
CREDITORS					
Amounts falling due within one year	12	(22,701)	(76,882)	(99,583)	(117,413)
		<u>62,657</u>	<u>258,097</u>	<u>320,754</u>	<u>221,777</u>
NET CURRENT ASSETS					
		<u>62,657</u>	<u>258,097</u>	<u>320,754</u>	<u>221,777</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>62,657</u>	<u>258,097</u>	<u>320,754</u>	<u>221,777</u>
NET ASSETS		<u>62,657</u>	<u>258,097</u>	<u>320,754</u>	<u>221,777</u>
FUNDS	14				
Unrestricted funds				62,657	44,531
Restricted funds				258,097	177,246
TOTAL FUNDS				<u>320,754</u>	<u>221,777</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2020 and were signed on its behalf by:


Inez Anne Murray - Trustee


Ian William MacLellan - Trustee

The notes form part of these financial statements

THE BRIDGES PROGRAMMES**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	31/12/19 £	31/12/18 £
Cash flows from operating activities			
Cash generated from operations	1	117,253	112,999
Interest paid		(312)	(252)
Net cash provided by operating activities		<u>116,941</u>	<u>112,747</u>
Change in cash and cash equivalents in the reporting period		<u>116,941</u>	<u>112,747</u>
Cash and cash equivalents at the beginning of the reporting period		<u>204,793</u>	<u>92,046</u>
Cash and cash equivalents at the end of the reporting period		<u><u>321,734</u></u>	<u><u>204,793</u></u>

The notes form part of these financial statements

THE BRIDGES PROGRAMMES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/19	31/12/18
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	98,977	149,637
Adjustments for:		
Interest paid	312	252
Decrease/(increase) in debtors	35,794	(105,848)
(Decrease)/increase in creditors	(17,830)	68,958
Net cash provided by operations	<u>117,253</u>	<u>112,999</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/19	Cash flow	At 31/12/19
	£	£	£
Net cash			
Cash at bank and in hand	204,793	116,941	321,734
	<u>204,793</u>	<u>116,941</u>	<u>321,734</u>
Total	<u>204,793</u>	<u>116,941</u>	<u>321,734</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

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.

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES - continued

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.

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.

Provisions

Provisions are recognised when the company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

2. DONATIONS AND LEGACIES

	31/12/19	31/12/18
	£	£
Donations	206	1,143
	<u> </u>	<u> </u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

3. INCOME FROM CHARITABLE ACTIVITIES

		31/12/19	31/12/18
	Activity	£	£
Grants	Government grants and other grants	128,180	145,914
Grants	European Social Fund	101,826	96,565
Grants	Glasgow City Council	16,882	10,128
Grants	New Refugee Doctors' Programme	231,845	179,458
Grants	Refugee Survival Trust	4,615	2,719
Scottish Refugee Integration Service	Scottish Refugee Integration Service	28,385	34,209
Grants	Skills Recognition Project	38,803	46,860
Grants	SDS Project	6,250	9,250
Grants	NCNA	-	9,195
Grants	Red Cross	-	4,229
Grants	New Start	-	11,161
Grants	Scottish Refugee Council NSIP	15,969	-
Grants	IFP grant	24,855	-
Grants	Transnational EMME Project	18,222	-
		<u>615,832</u>	<u>549,688</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Costs Directly Allocated to Activities	468,535	-	468,535
Support costs	-	48,526	48,526
	<u>468,535</u>	<u>48,526</u>	<u>517,061</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/12/19	31/12/18
	£	£
Staff costs	316,061	248,296
Hire of plant and machinery	12,759	10,132
Sundries	2,792	2,424
Staff training and recruitment	687	3,149
Staff travel	10,226	7,807
Overseas travel	1,330	14,125
Client expenses and childcare costs	40,922	5,396
Doctor's project expenses	74,488	33,269
NCNA project expenses	-	1,362
NSIP project expenses	480	5,280
Skills recognition project expenses	7,200	24,995
EU Roadmap project expenses	1,590	-
	<u>468,535</u>	<u>356,235</u>

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Support costs	<u>42,306</u>	<u>6,220</u>	<u>48,526</u>

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

	31/12/19	31/12/18
	Support	Total
	costs	activities
	£	£
Other operating leases	19,951	21,614
Rates and water	433	535
Insurance	2,497	1,898
Light and heat	3,131	2,117
Telephone	5,612	4,994
Postage and stationery	5,657	2,113
Repairs and renewals	4,713	5,216
Interest payable and similar charges	312	252
Auditors' remuneration	5,220	5,220
Auditors' remuneration for non audit work	1,000	1,000
	<u>48,526</u>	<u>44,959</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

7. NET INCOME/(EXPENDITURE)

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

	31/12/19	31/12/18
	£	£
Auditors' remuneration	5,220	5,220
Other non-audit services	1,000	1,000
Hire of plant and machinery	12,759	10,132
Other operating leases	19,951	21,614
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

9. STAFF COSTS

	31/12/19	31/12/18
	£	£
Wages and salaries	283,353	223,981
Social security costs	23,516	18,641
Other pension costs	9,192	5,674
	<u> </u>	<u> </u>
	<u>316,061</u>	<u>248,296</u>

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

	31/12/19	31/12/18
Charitable employees	11	8
	<u> </u>	<u> </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 £58,147 (2018: £56,777).

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2019 and 31 December 2019	14,778
DEPRECIATION	
At 1 January 2019 and 31 December 2019	14,778
NET BOOK VALUE	
At 31 December 2019	-
At 31 December 2018	-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/19 £	31/12/18 £
Prepayments and accrued income	98,603	134,397

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/19 £	31/12/18 £
Social security and other taxes	6,144	6,242
Other creditors	38,901	54,775
Accruals and deferred income	54,538	56,396
	99,583	117,413

Creditors include outstanding pension contributions of £3,016.

Deferred income represents income received but to which the charity is not yet entitled.

13. LEASING AGREEMENTS

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

	31/12/19 £	31/12/18 £
Within one year	3,325	24,064

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

14. MOVEMENT IN FUNDS

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	44,531	18,126	62,657
Restricted funds			
Scottish Government Equality Unit	33,671	69,135	102,806
Transnational Funds	-	16,923	16,923
Scottish Government Doctors Project	87,861	(17,603)	70,258
Scottish Refugee Integration	15,657	15,174	30,831
Skills Recognition Project	-	16,710	16,710
SDS	9,250	(9,250)	-
New Start	11,161	(11,161)	-
EU Road Map	19,646	(19,646)	-
Glasgow City Council Integrated Fund	-	8,099	8,099
Impact Funding	-	12,470	12,470
	<u>177,246</u>	<u>80,851</u>	<u>258,097</u>
TOTAL FUNDS	<u>221,777</u>	<u>98,977</u>	<u>320,754</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,032	(83,906)	18,126
Restricted funds			
Scottish Government Equality Unit	106,558	(37,423)	69,135
Transnational Funds	18,222	(1,299)	16,923
Scottish Government Doctors Project	191,033	(208,636)	(17,603)
Refugee Survival Trust	4,615	(4,615)	-
Scottish Refugee Integration	13,370	1,804	15,174
Skills Recognition Project	38,803	(22,093)	16,710
AMIF project	41,780	(41,780)	-
SDS	6,250	(15,500)	(9,250)
New Start	5,446	(16,607)	(11,161)
EU Road Map	15,208	(34,854)	(19,646)
Glasgow City Council Integrated Fund	16,882	(8,783)	8,099
Scottish Refugee Council NSIP	30,984	(30,984)	-
Impact Funding	24,855	(12,385)	12,470
	<u>514,006</u>	<u>(433,155)</u>	<u>80,851</u>
TOTAL FUNDS	<u>616,038</u>	<u>(517,061)</u>	<u>98,977</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	6,859	37,672	44,531
Restricted funds			
Scottish Government Equality Unit	23,093	10,578	33,671
Transnational Funds	2,359	(2,359)	-
Scottish Government Doctors Project	32,641	55,220	87,861
Scottish Refugee Integration	7,188	8,469	15,657
SDS	-	9,250	9,250
New Start	-	11,161	11,161
EU Road Map	-	19,646	19,646
	<u>65,281</u>	<u>111,965</u>	<u>177,246</u>
TOTAL FUNDS	<u>72,140</u>	<u>149,637</u>	<u>221,777</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,708	(60,036)	37,672
Restricted funds			
Scottish Government Equality Unit	106,559	(95,981)	10,578
Red Cross	4,229	(4,229)	-
Transnational Funds	19,709	(22,068)	(2,359)
Scottish Government Doctors Project	179,458	(124,238)	55,220
Refugee Survival Trust	2,719	(2,719)	-
Scottish Refugee Integration	34,209	(25,740)	8,469
Skills Recognition Project	46,860	(46,860)	-
SDS	9,250	-	9,250
NCNA	9,195	(9,195)	-
New Start	11,161	-	11,161
EU Road Map	19,646	-	19,646
Glasgow City Council Integrated Fund	10,128	(10,128)	-
	<u>453,123</u>	<u>(341,158)</u>	<u>111,965</u>
TOTAL FUNDS	<u>550,831</u>	<u>(401,194)</u>	<u>149,637</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/18 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	6,859	55,798	62,657
Restricted funds			
Scottish Government Equality Unit	23,093	79,713	102,806
Transnational Funds	2,359	14,564	16,923
Scottish Government Doctors Project	32,641	37,617	70,258
Scottish Refugee Integration	7,188	23,643	30,831
Skills Recognition Project	-	16,710	16,710
Glasgow City Council Integrated Fund	-	8,099	8,099
Impact Funding	-	12,470	12,470
	<u>65,281</u>	<u>192,816</u>	<u>258,097</u>
TOTAL FUNDS	<u>72,140</u>	<u>248,614</u>	<u>320,754</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,740	(143,942)	55,798
Restricted funds			
Scottish Government Equality Unit	213,117	(133,404)	79,713
Red Cross	4,229	(4,229)	-
Transnational Funds	37,931	(23,367)	14,564
Scottish Government Doctors Project	370,491	(332,874)	37,617
Refugee Survival Trust	7,334	(7,334)	-
Scottish Refugee Integration	47,579	(23,936)	23,643
Skills Recognition Project	85,663	(68,953)	16,710
AMIF project	41,780	(41,780)	-
SDS	15,500	(15,500)	-
NCNA	9,195	(9,195)	-
New Start	16,607	(16,607)	-
EU Road Map	34,854	(34,854)	-
Glasgow City Council Integrated Fund	27,010	(18,911)	8,099
Scottish Refugee Council NSIP	30,984	(30,984)	-
Impact Funding	24,855	(12,385)	12,470
	<u>967,129</u>	<u>(774,313)</u>	<u>192,816</u>
TOTAL FUNDS	<u>1,166,869</u>	<u>(918,255)</u>	<u>248,614</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 Scottish Refugee Integration Service.

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.

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

15. RELATED PARTY DISCLOSURES

During the year, the son of Patricia Moultrie, who is one of the trustees, was employed by the charity and received remuneration of £20,350 (2018: £19,426).

16. FRC 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.