

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
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 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022. 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 2022**

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Achievements

In 2022, 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. As we come out of COVID -19 restrictions the office and services were all back face to face. However, the longer-term effects of COVID -19 on people's mental health sense of isolation and lack of confidence continues to be seen in the client group and we find ourselves having to go back to basics with some clients, who previously had been closer to the labour market.

The biggest change to our service delivery and the greatest pressure on demand came from the Ukrainians resettling in Scotland under the Scottish national sponsor scheme which saw huge numbers arrive exceeding expectations. It is fair to say that no-one including Local Authorities, Government or support agencies were prepared for these numbers and the impact has been felt across the business.

For the eighth 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 continued with our Integration Project with the Scottish Refugee Council, the Workers Educational Association and Queen Margaret University, funded under the AMIF project (Asylum and Migration Integration Fund) which in 2022 had a particular focus on Afghan integration following the fall of Afghanistan to the Taliban in August 2021, and the UK government re-settlement scheme started in Autumn 2021. The fund will be further extended until December 2023 to support Ukrainians. At the end of 2022 we were awarded a short-term contract to deliver our services to people benefitting from the Hong Kong British Nationals Overseas visa scheme. Service delivery will begin in 2023.

We continued to be a third-party reporting centre for hate crime and domestic abuse. We entered the second year of our ESF partnership with Clyde College and the Community Renewal Trust, extended till March 2024 under the No-one Left Behind funding initiative, as part of the Glasgow City Council led Employability Pipeline, where we deliver the contract for vulnerable BAME communities. We continued our relationship with the Open University with staff training as Open Lean Champions and the Director became an Open Learn Tutor promoting the resource to CLD partners across the West of Scotland and delivering the second half of our client based Open to People programme with the OU.

We received funding from the Scottish Government to deliver face to face and on-line support to Local Authority staff in Scotland who were struggling with resettlement of Afghans and Ukrainians. Due to the pressure on Local Authorities from the Ukrainian settlement all the local authorities who had signed up for the support have not yet been able to take advantage the programme will continue in 2023. But we supported North, South, East Ayrshire, Argyll and Bute, Dumfries and Galloway and Aberdeen in 2022

Having launched the New Refugee Doctors' Project with NHS Education Scotland and the British Medical Association as key partners, in February 2016, we entered year three of a transition project to embed the Doctors Programme more closely within the NHS utilising resources which could be made available to them; and to start developing models for Nurses and other allied medical professionals. This included further development of the Scottish PLABS course, Observerships and clinical attachments and supernumerary posts and the continuing use of the National Simulation Centres in Forth Valley and Tayside Health Boards.

Bridges continued 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 also continues to sit on the core group of this national strategy.

Bridges remained a member of the Refugee Employability Forum based in London to share Scottish experiences of refugee employment integration and remains on the Doctors and Dentists UK Liaison Group which supports all Refugee Medical Professional Programmes across the UK.

In total, 295 individual clients registered for, and received support and assistance through the various projects and programmes and the total number of interventions was 602 with some clients accessing more than one service. This includes: -

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

- 66 placements arranged in the year including pre-placement training.
- 167 clients took up a wide range of employability support including application and company specific recruitment workshops; one to one support: including benchmarking, facilitated reflection, skills audits and CV workshops across all stages of the employability pipeline and through a variety of Bridges funded initiatives.
- 17 clients took part in the Access to HE seminars with University of Strathclyde.
- 101 clients undertook various Vocational ESOL programmes.
- 21 clients undertook detailed skills profiling and the company supported 10 external skills advisors with training and secondary verification of their work.
- 70 clients were supported through the process of having their overseas qualifications verified through ENIC (Formerly the system known as NARIC).
- 60 doctors were supported throughout the year and 5 dentists. 18 doctors and 2 dentists passed their language requirements. 16 doctors passed all their clinical exams, 11 received GMC registration in the year and 11 had clinical attachments with 7 entering the workforce.

79% of the total clients engaged have leave to remain and work, and of those 68 entered the labour market in 2022 (34%). A further 32% have gone on to either training for work opportunities or Further/Higher Education or other vocational training a total of 66% of positive outcomes, almost back to pre-Covid levels. We worked with over 67 companies including 6 new ones and we have delivered a number of awareness raising and anti-discrimination seminars and workshops on line.

External factors

The political context in which asylum and immigration law operates is outside the control of the charity and outside the legal competence of the Scottish Government being reserved to Westminster. In 2022 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, Afghans and Ukrainians who had been brought to the UK under various Resettlement schemes. We also supported voluntary migrants from both within and out with the European Union. In 2022 uncertainty around the economy, combined with the long-term impacts of the COVID-19 pandemic continued to impact on the labour market, meaning there was some downturn in employment for the target group. BREXIT continues to have a serious implication for Bridges not least about the ending of European funding and also on the number of EU migrants who might seek support in the future. The biggest challenge facing companies working in the asylum/refugee integration field is the Nationality and Borders Bill which will become law in 2022. The wide-ranging changes being proposed will seriously undermine the opportunities people have to claim asylum in the UK and a change on dispersal policy will see asylum seekers and refugees living in many more geographical locations and not just Glasgow. Bridges response has been to diversify or target groups and to develop support for agencies and Local Authorities around the country. Demand for our services however continues to grow and we have a large waiting list, now considerably larger than before due to the numbers of Ukrainians in the city, we continue to do initial telephone screening as numbers of referrals have increased by about 50% on previous years. The demand for our services will continue to grow, not least because we know from previous recessions how this disproportionately and negatively affects the job opportunities for people of colour and from overseas, when large numbers of the indigenous working population are out of work.

In the Autumn of 2022, the Founder and Director Maggie Lennon let the board and staff know that she would be standing down in the Spring of 2023, after 21 years leading and building the charity. This will inevitably lead to a period of change and transformation for the organisation. A new CEO, Karen McIntyre, has been appointed and will take up her post at the end of June.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 OET provision via Colleges of FE
European Social Fund	Part of GCC employability pipeline delivering for vulnerable BME communities.
The Home Office	Funding programmes under the Asylum Migration Integration Fund
Scottish Government	Support for Local Authorities resettlement and employability teams.

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. At the year end the unrestricted funds amounted to £187,186. 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 2023 we will be hoping to extend the Refugee Medical Professionals Programme to other allied health professionals. We expect to be working on a bid in 2023 for the No-one Left Behind Employability fund which will start in March 2024. We also hope to run more job fairs following on from successes we have had in the past. We are also planning to continue to put more of our content, training and support on line while acknowledging that our target group often has multiple barriers to accessing that sort of support. We will be working with the Hong Kong British Overseas Nationals, and working with the Ukrainians resettled in Scotland. We are developing a programme for LGBTQI clients and hope to do more bespoke tailored programmes with individual employers. Bridges will have appointed a new CEO when the current Director Maggie Lennon steps down in June 2023.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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. 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
James Anderson
Inez Anne Murray (resigned 29/11/2022)
Ian William MacLellan
Kathleen Margaret Caskie
Nicola Jayne Gooch (appointed 23/2/2023)

Company Secretary
Margaret Lennon

Senior Statutory Auditor
Marguerite Roos BAcc CA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

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.

THE BRIDGES PROGRAMMES (REGISTERED NUMBER: SC352017)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

Approved by order of the board of trustees on 21 Jan 2023 and signed on its behalf by:



James Anderson - 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 2022 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 2022 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and, enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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 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

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: *26 June 2023*

THE BRIDGES PROGRAMMES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	251	-	251	5,158
Charitable activities	3				
Government grants and other grants		-	106,558	106,558	106,558
European Social Fund		250,045	-	250,045	139,682
New Refugee Doctors' Programme		-	86,080	86,080	112,463
Refugee Survival Trust		-	1,341	1,341	4,167
Skills Recognition Project		-	7,202	7,202	21,060
Transnational EMME Project		-	-	-	21,964
Scottish Refugee Council AMIF		-	164,163	164,163	112,684
Women Returners Programme		-	-	-	26,768
P.P.R.E.P		-	106,901	106,901	-
Total		<u>250,296</u>	<u>472,245</u>	<u>722,541</u>	<u>550,504</u>
EXPENDITURE ON					
Charitable activities	4				
Costs Directly Allocated to Activities					
		183,262	399,388	582,650	479,299
Support costs		45,147	18,334	63,481	64,387
Total		<u>228,409</u>	<u>417,722</u>	<u>646,131</u>	<u>543,686</u>
NET INCOME		21,887	54,523	76,410	6,818
RECONCILIATION OF FUNDS					
Total funds brought forward		165,300	209,720	375,020	368,202
TOTAL FUNDS CARRIED FORWARD		<u>187,187</u>	<u>264,243</u>	<u>451,430</u>	<u>375,020</u>

The notes form part of these financial statements


THE BRIDGES PROGRAMMES (REGISTERED NUMBER: SC352017)

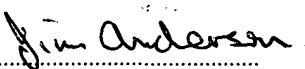
BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
CURRENT ASSETS					
Debtors	11	146,374	82,259	228,633	217,680
Cash at bank and in hand		111,690	210,621	322,311	249,404
		<u>258,064</u>	<u>292,880</u>	<u>550,944</u>	<u>467,084</u>
CREDITORS					
Amounts falling due within one year	12	(70,878)	(28,636)	(99,514)	(92,064)
		<u>187,186</u>	<u>264,244</u>	<u>451,430</u>	<u>375,020</u>
NET CURRENT ASSETS					
		<u>187,186</u>	<u>264,244</u>	<u>451,430</u>	<u>375,020</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>187,186</u>	<u>264,244</u>	<u>451,430</u>	<u>375,020</u>
NET ASSETS					
		<u>187,186</u>	<u>264,244</u>	<u>451,430</u>	<u>375,020</u>
FUNDS	14				
Unrestricted funds				187,186	165,300
Restricted funds				264,244	209,720
TOTAL FUNDS				<u>451,430</u>	<u>375,020</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 21 June 2023 and were signed on its behalf by:


.....
Ian William MacLellan - Trustee


.....
James Anderson - Trustee

The notes form part of these financial statements

THE BRIDGES PROGRAMMES**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	31/12/22 £	31/12/21 £
Cash flows from operating activities			
Cash generated from operations	1	73,241	(70,677)
Interest paid		(334)	(233)
Net cash provided by/(used in) operating activities		<u>72,907</u>	<u>(70,910)</u>
Change in cash and cash equivalents in the reporting period		<u>72,907</u>	<u>(70,910)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>249,404</u>	<u>320,314</u>
Cash and cash equivalents at the end of the reporting period		<u><u>322,311</u></u>	<u><u>249,404</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 2022

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

	31/12/22	31/12/21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	76,410	6,818
Adjustments for:		
Interest paid	334	233
Increase in debtors	(10,953)	(116,138)
Increase in creditors	7,450	38,410
Net cash provided by/(used in) operations	<u>73,241</u>	<u>(70,677)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
Net cash			
Cash at bank and in hand	<u>249,404</u>	<u>72,907</u>	<u>322,311</u>
	<u>249,404</u>	<u>72,907</u>	<u>322,311</u>
Total	<u>249,404</u>	<u>72,907</u>	<u>322,311</u>

The notes form part of these financial statements

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

FUNDS

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

	31/12/22	31/12/21
	£	£
Donations	251	5,158

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/12/22	31/12/21
		£	£
Grants	Government grants and other grants	106,558	106,558
Grants	European Social Fund	250,045	139,682
Grants	New Refugee Doctors' Programme	86,080	112,463
Grants	Refugee Survival Trust	1,341	4,167
Grants	Skills Recognition Project	7,202	21,060
Grants	Transnational EMME Project	-	21,964
Grants	Scottish Refugee Council AMIF	164,163	112,684
Grants	Women Returners Programme	-	26,768
Grants	P.P.R.E.P	106,901	-
		<u>722,290</u>	<u>545,346</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Costs Directly Allocated to Activities			
	582,650	-	582,650
Support costs	-	63,481	63,481
	<u>582,650</u>	<u>63,481</u>	<u>646,131</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/12/22 £	31/12/21 £
Staff costs	375,379	353,087
Hire of plant and machinery	7,599	6,899
Sundries	8,058	3,705
Staff training and recruitment	2,804	1,548
Staff travel	7,123	4,311
Client expenses and childcare costs	29,512	19,121
Doctor's project expenses	51,896	56,469
EMME Transnational	-	6,077
ESF Expenditure	89,553	29,650
P.P.R.E.P Expenditure	10,726	-
	<u>582,650</u>	<u>480,867</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support costs	<u>55,087</u>	<u>8,394</u>	<u>63,481</u>

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

	31/12/22 Support costs £	31/12/21 Total activities £
Other operating leases	32,888	26,431
Rates and water	456	287
Insurance	2,514	2,170
Light and heat	2,699	806
Telephone	4,562	3,311
Postage and stationery	5,845	6,659
Repairs and maintenance	5,789	16,712
Interest payable and similar charges	334	233
Auditors' remuneration	7,394	5,210
Auditors' remuneration for non audit work	1,000	1,000
	<u>63,481</u>	<u>62,819</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

7. NET INCOME/(EXPENDITURE)

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

	31/12/22	31/12/21
	£	£
Auditors' remuneration	7,394	5,210
Other non-audit services	1,000	1,000
Hire of plant and machinery	7,599	6,899
Other operating leases	<u>32,888</u>	<u>26,431</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

9. STAFF COSTS

	31/12/22	31/12/21
	£	£
Wages and salaries	332,358	314,111
Social security costs	28,148	25,588
Other pension costs	<u>14,873</u>	<u>13,388</u>
	<u>375,379</u>	<u>353,087</u>

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

	31/12/22	31/12/21
Charitable employees	<u>12</u>	<u>11</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 £63,603 (2021: £60,635).

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	14,778
DEPRECIATION	
At 1 January 2022 and 31 December 2022	14,778
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22 £	31/12/21 £
Prepayments and accrued income	228,633	217,680

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22 £	31/12/21 £
Social security and other taxes	7,738	7,944
Accruals and deferred income	91,776	84,120
	99,514	92,064

Creditors include outstanding pension contributions of £1,636.

13. LEASING AGREEMENTS

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

	31/12/22 £	31/12/21 £
Within one year	6,564	6,157

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	165,300	21,886	187,186
Restricted funds			
Scottish Government Equality Unit	71,647	(14,698)	56,949
Scottish Government Doctors Project	63,216	(19,259)	43,957
Refugee Survival Trust	2,483	479	2,962
Skills Recognition Project	12,657	(12,657)	-
Scottish Refugee Council AMIF	59,283	55,905	115,188
Women Returners Programme	434	-	434
P.P.R.E.P	-	44,754	44,754
	<u>209,720</u>	<u>54,524</u>	<u>264,244</u>
TOTAL FUNDS	<u>375,020</u>	<u>76,410</u>	<u>451,430</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	250,296	(228,410)	21,886
Restricted funds			
Scottish Government Equality Unit	106,558	(121,256)	(14,698)
Scottish Government Doctors Project	86,080	(105,339)	(19,259)
Refugee Survival Trust	1,341	(862)	479
Skills Recognition Project	7,202	(19,859)	(12,657)
Scottish Refugee Council AMIF	164,163	(108,258)	55,905
P.P.R.E.P	106,901	(62,147)	44,754
	<u>472,245</u>	<u>(417,721)</u>	<u>54,524</u>
TOTAL FUNDS	<u>722,541</u>	<u>(646,131)</u>	<u>76,410</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	62,669	102,631	165,300
Restricted funds			
Scottish Government Equality Unit	117,765	(46,118)	71,647
Transnational Funds	14,319	(14,319)	-
Scottish Government Doctors Project	103,226	(40,010)	63,216
Refugee Survival Trust	-	2,483	2,483
Scottish Refugee Integration	21,830	(21,830)	-
Skills Recognition Project	10,717	1,940	12,657
Glasgow City Council Integrated Fund	3,625	(3,625)	-
Scottish Refugee Council AMIF	34,051	25,232	59,283
Women Returners Programme	-	434	434
	<u>305,533</u>	<u>(95,813)</u>	<u>209,720</u>
TOTAL FUNDS	<u>368,202</u>	<u>6,818</u>	<u>375,020</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	144,840	(42,209)	102,631
Restricted funds			
Scottish Government Equality Unit	106,558	(152,676)	(46,118)
Transnational Funds	21,964	(36,283)	(14,319)
Scottish Government Doctors Project	112,464	(152,474)	(40,010)
Refugee Survival Trust	4,167	(1,684)	2,483
Scottish Refugee Integration	-	(21,830)	(21,830)
Skills Recognition Project	21,059	(19,119)	1,940
Glasgow City Council Integrated Fund	-	(3,625)	(3,625)
Scottish Refugee Council AMIF	112,684	(87,452)	25,232
Women Returners Programme	26,768	(26,334)	434
	<u>405,664</u>	<u>(501,477)</u>	<u>(95,813)</u>
TOTAL FUNDS	<u>550,504</u>	<u>(543,686)</u>	<u>6,818</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	62,669	124,517	187,186
Restricted funds			
Scottish Government Equality Unit	117,765	(60,816)	56,949
Transnational Funds	14,319	(14,319)	-
Scottish Government Doctors Project	103,226	(59,269)	43,957
Refugee Survival Trust	-	2,962	2,962
Scottish Refugee Integration	21,830	(21,830)	-
Skills Recognition Project	10,717	(10,717)	-
Glasgow City Council Integrated Fund	3,625	(3,625)	-
Scottish Refugee Council AMIF	34,051	81,137	115,188
Women Returners Programme	-	434	434
P.P.R.E.P	-	44,754	44,754
	<u>305,533</u>	<u>(41,289)</u>	<u>264,244</u>
TOTAL FUNDS	<u>368,202</u>	<u>83,228</u>	<u>451,430</u>

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	395,136	(270,619)	124,517
Restricted funds			
Scottish Government Equality Unit	213,116	(273,932)	(60,816)
Transnational Funds	21,964	(36,283)	(14,319)
Scottish Government Doctors Project	198,544	(257,813)	(59,269)
Refugee Survival Trust	5,508	(2,546)	2,962
Scottish Refugee Integration	-	(21,830)	(21,830)
Skills Recognition Project	28,261	(38,978)	(10,717)
Glasgow City Council Integrated Fund	-	(3,625)	(3,625)
Scottish Refugee Council AMIF	276,847	(195,710)	81,137
Women Returners Programme	26,768	(26,334)	434
P.P.R.E.P	106,901	(62,147)	44,754
	<u>877,909</u>	<u>(919,198)</u>	<u>(41,289)</u>
TOTAL FUNDS	<u>1,273,045</u>	<u>(1,189,817)</u>	<u>83,228</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

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 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 Scottish Government Doctors Project funds are to support refugee doctors, dentists and nurses achieve appropriate registration and enter the NHS. The funds also provide ongoing support and career planning as they plan their career within the NHS.

Refugee Survival Trust funds are disbursed for educational and employability needs of clients.

The Big Lottery funds the Scottish Refugee Integration Service.

The Skills Recognition Project funds are to develop a national programme for overseas skills recognition.

The AMIF project (Asylum and Migration Integration Fund) is an integration project with the Scottish Refugee Council, the Workers Educational Association and Queen Margaret University.

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

The funds from P.P.R.E.P are to support relocation teams in Local Authorities with the integration and support of resettled Afghans and Ukrainians.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

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.

THE BRIDGES PROGRAMMES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

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.