

# Jigsaw Community Co-operative

England & Wales · Charity number 1010582

## Details

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Other names	BRENDAN'S BRIDGE, BRIDGE TRAINING RESOURCES, Jigsaw Community Co-operative
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02386852</a>
Registered	1992-04-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Jigsaw Community Co-op  
City Works  
Alfred Street  
Gloucester  
GL1 4DF

**Phone** 07999100660

**Email** [hello@jigsawco-op.org.uk](mailto:hello@jigsawco-op.org.uk)

**Website** [www.Jigsawco-op.org.uk](http://www.Jigsawco-op.org.uk)

## Activities

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**Objects:** TO PROMOTE THE RELIEF OF PHYSICALLY OR MENTALLY DISABLED PERSONS.

**Activities:** The object for which the Charity is established is to reduce the impact of ill health , poor mental health , physical disability and social or economic disadvantage on young people and communities within Gloucestershire by: The provision of such services, support and advice that are necessary to reduce the barriers to education, employment ,well-being or social and community engagement

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** GLOUCESTERSHIRE IN PRACTICE
- Gloucestershire
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£60,000	£15,000	-	-
2023-03-31	£171,980	£156,504	-	-
2022-03-31	£77,000	£70,000	-	-
2021-03-31	£41,735	£25,261	-	-

## Trustees

Name	Role	Appointed
Susan Cunningham	Chair	2024-04-01
Elizabeth Pearce		2006-01-22
Jacqui Gale		2024-04-01
Sadie Lee		2026-01-21

**Jigsaw Community Co-operative**

England & Wales - Charity number 1010582

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# Accounts

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# JIGSAW COMMUNITY CO- OPERATIVE LIMITED

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Unaudited Financial Statements for the year ending 31 March 2023

Registered Company No: RS004928

MARCH 31, 2023

JIGSAW COMMUNITY CO-OPERATIVE LIMITED  
Advice and Resource Centre Norbury Avenue Matson Gloucester GL4 6AG

Jigsaw Community Co-operative Limited

**Unaudited Financial Statements**

**Year ended 31 March 2023**

CONTENTS.....	PAGE.....
Company Information.....	3
Directors Report.....	4
Accountant's Report.....	5
Income Statement.....	6
Statement of Financial Position.....	7-8
Notes to the Financial Statements.....	9-12

**Company Information**

**Officers and Professional Advisers**

**Year Ended 31<sup>st</sup> March 2023**

**Directors** Sue Cunningham

Jacqui Gale

Caroline Essen

**Registered number** RS004928

**Registered Office** Advice and Resource Centre,  
Norbury Avenue,  
Matson,  
Gloucester  
GL4 6AG

**Independent Accountants**  
Griffiths Marshall

**Chartered Accountants**  
**Independent Examiner**  
**Registered Office** Beaumont House  
172 Southgate Street  
Gloucester  
Gloucestershire  
GL1 2EZ

## **Directors Report**

### **Strategic Report**

Jigsaw Community co-operative was incorporated on 19 July 2022, Jigsaw is a care support provider, we believe in real person-centred support, wellbeing, and care. We believe in leading change to community support and adding a real social value to our service.

We support independence, honour people's choices, improve quality of life, enhance individuals' dignity, promote positive wellbeing, and enable people to take charge of their own lives again with respect and value to all.

### **Business Review**

Jigsaw relies on funding from local authority and NHS to be able to provide these services.

The co-operative was launched in July 2022 there is an increase in uptake of the services currently provided.

Most of our clients are funded with only a few of the clients being able to contribute a reduced fee for the service they need.

The Directors present their report and unaudited financial statements of the co-operative for the year ended 31 March 2023.

The directors who have served the co-operative during the year were as follows:

**Sue Cunningham from 19/07/2022**

**Jackie Gale from 19/07/2022**

**Caroline Essen from 19/07/2022**

### **SMALL COMPANY PROVISIONS**

The report has been prepared in accordance with the provisions applicable to companies entitled to small companies exemptions.

This report was approved by the board of directors on 31<sup>st</sup> March 2024 and signed on behalf of the board by:

Signed on behalf of the board of directors:

Secretary:

DATE 31.03.2024

Member:

DATE 31.03.2024

Member:

DATE 31.03.2024

## **Jigsaw Community Co-operative Limited**

### **Independent Accountant's report to the Committee on the unaudited financial statements of Jigsaw Community Co-operative Limited reporting under the Co-operative and Community Benefit Society Act 2014**

We report to the members on our examination of the financial statements of Jigsaw Community Co-operative Limited for the period ended 31 March 2023 as set out on pages 2 to 12.

Griffiths Marshall is a member firm of the Institute of Chartered Accountants in England and Wales and is subject to ethical and other professional requirements which are detailed at [/www.icaew.com/regulation](http://www.icaew.com/regulation). Our work has been carried out in accordance with the requirements of ICAEW guidance.

#### **Responsibilities of the Management Committee**

The Management Committee is responsible for the preparation of the financial statements, and they consider that an audit is not required for this period and that an independent accountant's report is needed.

#### **Responsibilities of the Independent Accountant**

It is our responsibility as independent accountant to carry out procedures designed to enable us to conclude on, and report our opinion on, the financial statements.

#### **Basis of the Independent Accountant's Report**

Our procedures consisted of comparing the financial statements with the books of account kept by the co-operative and making such limited enquiries of the officers of the co-operative as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion.

#### **Independent Examiners Statement**

We have completed our examination of the financial statements and confirm that no matters have come to our attention in connection with the examination which cause us to believe that in any material respect:

1. the revenue account and the balance sheet are not in agreement with the books of account kept by the society; or
2. on the basis of the information contained in the books of account, the revenue account and the balance sheet do not comply with the requirements of the Co-operative and Community Benefit Society Act 2014 and the appropriate registration Act; or
3. the financial criteria for the exercise of the power to forgo an audit were met not by reference to the gross assets and turnover of the preceding year and that the society did, at any time within the year under review, fall within any of the categories of society not entitled to audit opt out.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the financial statements to be reached.

#### **Use of our report**

This report is made solely to the members of the co-operative as a body. Our reporting work has been undertaken so that we might conclude to the members on those matters we are required to state to them in an independent accountant's 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 co-operative and its members as a body, for our work, for this report, or for the opinion we have formed as independent accountant.

**Griffiths Marshall**

.....

**Chartered Accountants  
Independent Examiner**

Beaumont House  
172 Southgate Street  
Gloucester  
Gloucestershire  
GL1 2EZ

**Date of signing**

31.03.2024



# Statement of Financial Position AS AT 31ST MARCH 2023



	Assets
	£
Fixed Assets	
Computer	956.56
Mobile phones	759.96
Printers	279.98
<b>Total Assets</b>	<b><u>1,996.50</u></b>
Depreciation	<u>499.13</u>
<b>Tangible Assets</b>	<b><u>1,497.37</u></b>
Current Assets	
Bank balance	84,976.63
Prepayment	<u>485.85</u>
<b>Total Assets</b>	<b><u>86,959.85</u></b>
Liabilities	
Accrued Expenses	960.00
<b>Capital and Reserve</b>	
Retained Earning	<u>85,999.85</u>
<b>Total Liability and Reserves</b>	<b><u>86,959.85</u></b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The company is exempt from audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

These financial statements were approved by the board of directors and authorised for issue on:  
31.03.2024 and are signed on behalf of the board by:

Director: Sue Cunningham		DATE 31.03.2024
Secretary:		DATE 31.03.2024
Director: Jacqui Gale		DATE 31.03.2024

Company registration number: SR004928

# Jigsaw Community Co-operative

## Notes to the financial statements

Year ended 31 March 2023

### 1. General Information

Jigsaw Community Co-operative is a Co-operative Registration number 4928. The registration Office is Advice and Resource Centre, Norbury Avenue, Matson, Gloucester, GL4 6AG, which is where the latest copy of the balance sheet is displayed.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'. All figures have been rounded to pence.

### 3 Accounting policies

#### BASIS OF PREPARATION

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – small entities.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the company.

### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for services supplied. Jigsaw received grants from Health Funding and Local Authority.

Revenue from the services provided is recognised when the service has been provided to the client; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

### Average number of employees

The average monthly number of employees, including directors, during the financial year was as follows: Employees numbers 6.

Payroll Reconciliation	
GROSS WAGES	20,497.62
ER NIC	
ER PENSION	420.84
	<b>20,918.46</b>

No key management personnel or directors receive remuneration or other benefits from the company.

### Tangible Assets

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount. Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation is calculated as follows: straight line for both Computer and Mobile Phone handset of three years economical useful life.

	Cost				
	Computer	Mobile Phones- Handsets	ID Printer	Printer Total	
Cost					
Additions	956.56	759.96	59.99	219.99	1996.50
Disposal	-	-	-	-	-
As At 31 March 2023	<b>956.56</b>	<b>759.96</b>	<b>59.99</b>	<b>219.99</b>	<b>1,996.50</b>
<b>Depreciation</b>					
At Jul 2022	-	-	-	-	-
Dep Charge	239.14	189.99	15.00	55.00	499.13
Disposal	-	-	-	-	-
As At 31 March 2023	<b>239.14</b>	<b>189.99</b>	<b>15.00</b>	<b>55.00</b>	<b>499.13</b>
<b>Carrying Amount</b>					
As At 31 March 2023	<b>717.42</b>	<b>569.97</b>	<b>44.99</b>	<b>164.99</b>	<b>1,497.37</b>

### Cash and cash equivalents policy.

Cash transactions are accounted in the books of accounts by end of the day and the closing balance in the books must match the physical cash balance.

Any cash received more than £100.00, is cashed to the bank within 5 working days.

## Income Statement for the period ending 31 March 2023






<b>Turnover</b>	£	118,650.00
Grants		118,650.00
Wages and Salaries		20,497.62
ER Pension Cost		420.84
		20,918.46
<b>Gross Profit</b>		<b>97,731.54</b>
<b>Administrative Expenses</b>		
Rent Payable to ARC		2,000.00
Printing and Stationery		484.63
Marketing		1,623.09
Mobile Phone		227.00
Security		108.00
co-op charges		300.00
Insurance		347.04
Insurance-Error		1,200.00
Insurance- Reimbursement		1,200.00
Donation		40.00
Microsoft Subscription (MSFT)		977.56
Professional fees and development Exp		4,430.50
Web Hosting		10.80

Other Staff Cost	396.00
Payroll Cost	139.60
Staff Welfare	148.34
Depreciation	499.13
<b>Total Overheads</b>	<b><u>11,731.69</u></b>
	<hr/>
<b>Operating Profit</b>	<b><u>85,999.85</u></b>

These financial statements were approved and authorised for issue by the Board on

Signed on behalf of the board of directors:

Director: Sue Cunningham		DATE 31.03.2024
Secretary:		DATE 31.03.2024
Director: Jacqui Gale		DATE 31.03.2024

**Jigsaw Community Co-operative**

England & Wales - Charity number 1010582

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# Accounts

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**Charity registration number 1010582**

**Company registration number 02386852 (England and Wales)**

**BRENDAN'S BRIDGE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# BRENDAN'S BRIDGE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs A Hooper Mr J J Holland Mrs P Williams Mr M S Harrod ` Mr B McIlwraith
<b>Secretary</b>	Mrs J A Gale
<b>Charity number</b>	1010582
<b>Company number</b>	02386852
<b>Registered office</b>	City Works Alfred Street Gloucester GL1 4DF
<b>Independent examiner</b>	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester GL1 2EZ

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# BRENDAN'S BRIDGE

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

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# BRENDAN'S BRIDGE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's act, the Companies Act 2006 and "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

#### Public Benefit

The activities of Brendan's Bridge are designed to meeting its main objectives, which are to intervene or prevent suffering caused by:

Mental and physical ill health

Social and economic circumstances

The preservation of health

The advancement of education

Of the youth and young people of the county of Gloucestershire.

This has been achieved by building a robust counselling service, practical advice and information delivered to young people in need of such assistance.

The charity continues to inspire through interactive sessions working throughout Gloucestershire including Stroud, Stonehouse, Cheltenham and Gloucester city areas.

The name change from Bridge Training Resources to Brendan's Bridge was ratified on 15/01/2021. This consolidated our independence and change in activities and services.

#### Trustees

Name	Role	Appointment
Duncan Tincello	Chairperson	22/07/2020 resigned New appointment TBC
Angela Hooper	Finance	26/11/2019
Phillipa Williams	YP – EXE	22/07/2020
Jonathan Holland	E & D	22/07/2020
Mark Harrod	Founding Business Advisor	22/07/2020
Ben McIlwraith	Business development	22/07/2020

Trustees were recruited to meet the diversity and skills to underpin a changing and growing charity. The CEO and Chair are asking trustees to complete Charity Commission advised Skill scans where we can identify gaps in expertise and further recruit accordingly.

All recruitment is 'safer recruitment' compliant, we have recruited additional volunteers and ad hoc staff to allow us to meet requirements such as larger contracts.

# BRENDAN'S BRIDGE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Activities

Throughout 2021-22, Covid has continued to impact the lives of everyone in the UK in a profound way. After two years we are still working out how to live after the pandemic. On top of this, most households in the UK are experiencing financial pressures caused by rising costs and our lives continue to be impacted by global crises. The combination of all these tensions has had a detrimental effect on the wellbeing of people across the UK and led to an increase in need for mental health support. Young people have been disproportionately impacted after two years of disruption and inconsistency in schools, bereavement, and loss, facing an uncertain future in terms of work and faced with a continuing lack of support networks. For many young people with pre-existing mental health problems, the pressures that have emerged over the last few years have led to a worsening of their mental health. The most recent NHS Prevalence data suggests that over 3.5 million young people aged 6 to 23 years old in England have a probable or possible mental health disorder. The latest data from Mental Health Services Monthly Statistics (MHSMS) shows that children's mental health is getting worse since Covid, with referrals to children and young people's mental health services at the highest numbers since the charities inception. This data is the driver behind our services and outcomes.

We have signed the

**NO CHILD  
LEFT BEHIND**

**Community Agreement**

**This means we...**

- work hand in hand with families.
- understand the effects of poverty and trauma
- ensure we are compassionate and strengths-based

**...so that no child is left behind.**



We have built sustainable and equal working partnerships with:

The Nelson Trust – LGBTQ+ support for young people

Feed Gloucester / Feed Cheltenham (we have distributed £1,200 of shopping / food vouchers

Gloucestershire Community projects (Gloucester, Cheltenham , Stonehouse, Tewkesbury)

JIGSAW COMMUNITY COOPERTIVE, LISTENING POST GFAPS, CAMHS, CCCP, ARTSHAPE and Fare Share time banking

The Power of Three MPWC Legal access (community legal chambers)

Clinical commissioning SARC teams

And many more.

# BRENDAN'S BRIDGE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### Safeguarding

Our High level of Safeguarding expertise and support are recognised by partner organisations who make referrals specifically to us of the most vulnerable individuals in recognition of our Mental Health specialism and proven success.

The charities Effective MH Support and intervention has led to just over **147 IAG** conversations and have ranged from housing support, sexual health advice, health signposting, guidance, referrals to our counselling service, emergency housing agencies, domestic violence and substance abuse .We have consolidated our partnership working with Gloucestershire Constabulary and are identifying and supporting young people at risk of crime and / or criminal exploitation .

We have worked as an integral referral partner with external agencies social services, GDASS, STREETS, CCP, P3 DaARS.

- **95** Individuals have accessed our Youth mentoring or CHATS (Community Health and Talking Therapies service) accessing personal -to-one support for guidance on mental health problems, relationships, family issues, sexual health, financial problems and managing their emotions and or behaviours.
- **34** students - We have a contract offering specialist and sustainable mental health support to Alternative provision schools (ages 6-16) and our specialist counsellor has made a significant and measurable difference to outcomes.
- **26** Critical referrals made to external agencies for support including Domestic abuse and support, emergency housing support, substance misuse and one-to-one mentoring. Legal support.
- **9** safeguarding referrals were made, which had the following outcomes:
  - 7 to MASH (multi agency safeguarding hub) YP and or Child Abuse
  - 2 emergency places of safety (adult concerns)

In December 2022 we received a safeguarding referral from CYSB about a member of staff, the report expressed serious concerns about confidentiality and safety, the investigation was costly (legal support) and lengthy resulting in reduced services and access to services for young people. The resulting outcome was the staff member resigned and we had to realign and recruit to underpin services.

### Finance

Account	Balance
Unity Bank	£37,729.92
Lloyds Bank	Closed

Our fundraising has focused on statutory funding individual donations have increased significantly, primarily from individuals who have accessed our services, or who have heard about the impact of our work. We received a substantial grant from GCC of £30k under the levelling up scheme to support young people in Barton and Tredworth area of Gloucester to commence July 23

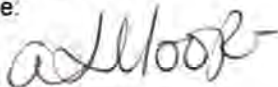
### Training

All mandatory annual training to be completed by staff.

Role: Treasurer

**Mrs Angela Hooper**

Signature:



Dated: 22 January 2024

# BRENDAN'S BRIDGE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRENDAN'S BRIDGE

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I report to the trustees on my examination of the financial statements of Brendan's Bridge (the Charity) for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).


Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Griffiths Marshall**

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

Dated: 22 January 2024

# BRENDAN'S BRIDGE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	52,510	46,915	99,425	5,256	60,750	66,006
Other income	4	11,247	61,308	72,555	7,224	20	7,244
<b>Total income</b>		<b>63,757</b>	<b>108,223</b>	<b>171,980</b>	<b>12,480</b>	<b>60,770</b>	<b>73,250</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	24,016	132,488	156,504	10,416	60,767	71,183
<b>Net incoming/(outgoing) resources before transfers</b>		<b>39,741</b>	<b>(24,265)</b>	<b>15,476</b>	<b>2,064</b>	<b>3</b>	<b>2,067</b>
Gross transfers between funds		(16,000)	16,000	-	(4,000)	4,000	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>23,741</b>	<b>(8,265)</b>	<b>15,476</b>	<b>(1,936)</b>	<b>4,003</b>	<b>2,067</b>
Fund balances at 1 April 2022		11,000	10,254	21,254	12,936	6,251	19,187
<b>Fund balances at 31 March 2023</b>		<b>34,741</b>	<b>1,989</b>	<b>36,730</b>	<b>11,000</b>	<b>10,254</b>	<b>21,254</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BRENDAN'S BRIDGE

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		-		300
<b>Current assets</b>					
Debtors	11	-		3,199	
Cash at bank and in hand		37,730		18,755	
		<u>37,730</u>		<u>21,954</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,000)</u>		<u>(1,000)</u>	
Net current assets			36,730		20,954
<b>Total assets less current liabilities</b>			<u>36,730</u>		<u>21,254</u>
<b>Income funds</b>					
Restricted funds			1,989		10,254
Unrestricted funds			34,741		11,000
			<u>36,730</u>		<u>21,254</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

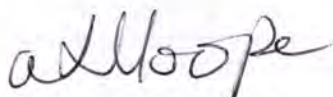
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22 January 2024

Mrs A Hooper  
Treasurer



Company registration number 02386852

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Brendan's Bridge is a private company limited by guarantee incorporated in England and Wales. The registered office is City Works, Alfred Street, Gloucester, GL1 4DF.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	2,510	-	2,510	5,256	7,420	12,676
Grants	50,000	46,915	96,915	-	53,330	53,330
	<u>52,510</u>	<u>46,915</u>	<u>99,425</u>	<u>5,256</u>	<u>60,750</u>	<u>66,006</u>

### 4 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Other income	11,247	61,308	72,555	7,224	20	7,244
	<u>11,247</u>	<u>61,308</u>	<u>72,555</u>	<u>7,224</u>	<u>20</u>	<u>7,244</u>

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 5 Charitable activities

	Charitable Expenditure	
	2023 £	2022 £
Staff costs	55,719	53,860
Depreciation and impairment	300	300
Other staff costs	953	93
Rent, rates and room hire	6,298	2,269
Bookkeeping	1,484	1,200
Mental health counsellor	11,407	2,072
Hospitality	16,231	5,525
Office costs	160	201
Counsellor and reflective practice support	-	100
Sundries	62,520	4,412
	<u>155,072</u>	<u>70,032</u>
Share of governance costs (see note 6)	1,432	1,151
	<u>156,504</u>	<u>71,183</u>
<b>Analysis by fund</b>		
Unrestricted funds	24,016	10,416
Restricted funds	132,488	60,767
	<u>156,504</u>	<u>71,183</u>

### 6 Support costs

	Support costs £	Governance costs £	2023 Support costs		Governance costs £	2022 £
			£	£		
Audit fees	-	1,260	1,260	-	1,050	1,050
Bank charges	-	72	72	-	88	88
Sundries	-	100	100	-	13	13
	<u>-</u>	<u>1,432</u>	<u>1,432</u>	<u>-</u>	<u>1,151</u>	<u>1,151</u>
Analysed between Charitable activities	<u>-</u>	<u>1,432</u>	<u>1,432</u>	<u>-</u>	<u>1,151</u>	<u>1,151</u>

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	3	2
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	54,539	52,623
Social security costs	154	264
Other pension costs	1,026	973
	<u>          </u>	<u>          </u>
	<u>55,719</u>	<u>53,860</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2022	1,200
	<u>          </u>
At 31 March 2023	1,200
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 April 2022	900
Depreciation charged in the year	300
	<u>          </u>
At 31 March 2023	1,200
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2023	-
	<u>          </u>
At 31 March 2022	300
	<u>          </u>

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 11 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	-	2,421
Prepayments and accrued income	-	778
	<u>-</u>	<u>3,199</u>
	<u>-</u>	<u>3,199</u>

### 12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	-	-	-	300	300
Current assets/(liabilities)	36,730	-	36,730	20,954	20,954
	<u>36,730</u>	<u>-</u>	<u>36,730</u>	<u>-</u>	<u>21,254</u>
	<u>36,730</u>	<u>-</u>	<u>36,730</u>	<u>-</u>	<u>21,254</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**Jigsaw Community Co-operative**

England & Wales - Charity number 1010582

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# Accounts

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Charity registration number 1010582

Company registration number 02386852 (England and Wales)

**BRENDAN'S BRIDGE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**PAGES FOR FILING WITH REGISTRAR**



# BRENDAN'S BRIDGE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D R Tincello Mrs A Hooper Mr J J Holland Mrs P Williams Mr M S Harrod Mr B McIlwraith
<b>Secretary</b>	Mrs J A Gale
<b>Charity number</b>	1010582
<b>Company number</b>	02386852
<b>Principal address</b>	Archdeacon Centre Archdeacon Street Gloucester GL1 2QX
<b>Registered office</b>	Beaumont House 172 Southgate House Gloucester GL1 2EZ
<b>Independent examiner</b>	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester GL1 2EZ

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# BRENDAN'S BRIDGE

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's act, the Companies Act 2006 and "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

#### Public Benefit

The activities of Brendan's Bridge are geared to meeting its principal objectives, which are to prevent or relieve suffering caused by mental or physical ill health or by social or economic circumstances, the preservation of health and the advancement of education of the youth in the county of Gloucestershire by the maintenance and development of a youth counselling and mental health wellbeing service for the giving of individual, group counselling and practical advice and information to young people in need of such advice and assistance.

We continue to provide inspiring, interactive sessions to young people throughout Gloucester, Cheltenham and Stroud. Our partnerships have grown from strength to strength, working closely with partners such as the NHS, Gloucestershire Community Foundation, Langtree Trust, GFAPS, OPCC, GCC, GL Communities, GL4, Home Group, Gloucestershire Constabulary, GEM, Big Local, and others.

We reached 78 young people through our education offer. Outreach activities and community youth work have increased considerably this year. Funding was obtained for an additional youth worker with a speciality in activities and detached youth work. This year, in the wake of the pandemic, being able to get out and about and meet young people has been fulfilling for staff and the community. That opportunity allowed us to facilitate a successful youth club for the Roma and eastern European community. As part of our Outreach activities, we have actively supported many mental health campaigns such as Pride, Black History Month, World Mental Health and Children's Mental Health week, to name a few.

#### Training

We continue to offer bespoke training workshops for professionals on key young people wellbeing and mental health issues. We have worked with GFAPS, GL communities, UWE space and GCC neighbourhood councillors with more work scheduled for 2023.

#### Counselling/ Talking Therapy Service

This year we had initial contact with 202 young people – 65% more than the previous year. Of the young people who used our counselling service, 100% felt their counsellor understood them and how they were feeling, 99% would recommend us to a friend, 91% felt able to move on from their original issue and 94% said that counselling had helped them. 75% also reported an improved performance at school due to attending counselling. The number of young people feeling able to move on has reduced over the last few years, so, along with feedback from young people and counsellors feeling that more sessions were needed, we have been able to extend our initial session offer from six to eight – this should allow more time to work therapeutically and enable young people to feel they can move on.

This year, over 70% of our referrals came from professional referrals. This has placed a strain on our service and increased waiting times. Our funding for next year only allows referrals from young people, their parents or professionals working through GCC Council. We are looking to get funding to re-open to non-council professionals. Our counselling service was delivered with support from Gloucestershire Community Foundation, NHS, individual donations, Ethical giving, Trusts and Grants. Funding from the NHS enabled us to recruit a BACP Counsellor with Trauma focused training to offer support and therapeutic sessions within our education contract. We specifically developed the sessions so that young people can get early support and quick access when they need them. Because of this, we find many young people need fewer sessions and feel in a good place and equipped with tips and techniques to support their wellbeing.

# **BRENDAN'S BRIDGE**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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Impact and feedback is measured by CORE (Clinical Outcomes in Routine Evaluation), a national impact talking therapy tool and theory of change focused / feedback questionnaires. Here are some quotes from our clients:

- "What a difference you have made to XXXX's whole demeanour and outlook – thank you"
- "I owe XXXX my son's life"
- "I couldn't have done this without Brendan's Bridge"

There is no secured funding for this service past March 2023 so next year will focus on developing new funding sources.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

### **Achievements and performance**

#### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The Charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R Walters (Resigned 22 July 2021)  
Mr D R Tincello  
Mrs A Hooper  
Mr J J Holland  
Mrs P Williams  
Mr M S Harrod  
Mr B McIlwraith

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Safeguarding**

Our high levels of safeguarding and mental health practitioner expertise are recognised by partner organisations that make referrals specifically to us of the most vulnerable individuals in recognition of our Mental Health Trauma focused specialism and proven success.

The charity's effective MH Support and intervention has led to just over 221 IAG conversations and have ranged from housing support, sexual health advice, health signposting, guidance, referrals to our counselling service, emergency housing agencies, domestic violence and substance abuse. We have consolidated our partnership working with Gloucestershire Constabulary and are identifying and supporting young people at risk of crime and criminal exploitation.

We have worked as an integral referral partner with external agencies: NHS social services, GDASS, STREETS, CCP, P3, Home Group, and NHS Integrated Care Complex needs. Referrals are predominately counselling and therapeutic support for young people who have attempted suicide and have been recently hospitalized and have not engaged with any statutory services.

For example:

- Referral Complex Emotional Needs Service Gloucestershire Health and Care NHS Foundation Trust 8/7/22
- 15 year old girl, has tried to take her life 8 times resulting in hospitalisation, the last time was for 8 days. She stays at her mother once a fortnight and this is where she gained access to the medication. Dad has cleared his flat of all sharp objects and there are no meds at the property. Dad does a sweep of the flat every morning and night and has found razor blades hidden behind a picture; he can't sleep at night [for] worrying.

**Safeguarding Referrals**

- 11 critical referrals made to external agencies for support including Domestic abuse, emergency housing support, substance misuse and one-to-one mentoring. Emergency Legal support
- 13 safeguarding referrals were made, which had the following outcomes:
  - 10 to MASH (Multi Agency Safeguarding Hub) YP and or Child Abuse
  - 3 emergency place of safety (adult concerns).

**Lack of resources**

A lack of adequate resources such as people, accommodation and day to day funding to support the charity's ability to deliver counselling and advice services to the high standards it demands.

The resources situation is reviewed on a regular basis, and appropriate steps are taken to ensure that service standards remain high including appropriate training, supervision, and monitoring of performance.

**Financial risks**

Long-term funding and cash flow to support day to day operations is not secure as it depends on a steady stream of grant awards and other short term fundraising activity.

The Trustees report was approved by the Board of Trustees.

.....  
Mrs J A Gale

Dated: .....

2 December 2022

# BRENDAN'S BRIDGE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRENDAN'S BRIDGE

---

I report to the trustees on my examination of the financial statements of Brendan's Bridge (the Charity) for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Griffiths Marshall**

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

Dated: 2 December 2021

# BRENDAN'S BRIDGE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	5,256	60,750	66,006	14,400	25,130	39,530
Other income	4	7,224	20	7,244	321	1,884	2,205
<b>Total income</b>		<b>12,480</b>	<b>60,770</b>	<b>73,250</b>	<b>14,721</b>	<b>27,014</b>	<b>41,735</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	10,416	60,767	71,183	4,499	20,762	25,261
<b>Net incoming resources before transfers</b>		<b>2,064</b>	<b>3</b>	<b>2,067</b>	<b>10,222</b>	<b>6,252</b>	<b>16,474</b>
Gross transfers between funds		(4,000)	4,000	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(1,936)</b>	<b>4,003</b>	<b>2,067</b>	<b>10,222</b>	<b>6,252</b>	<b>16,474</b>
Fund balances at 1 April 2021		12,936	6,251	19,187	2,713	-	2,713
<b>Fund balances at 31 March 2022</b>		<b>11,000</b>	<b>10,254</b>	<b>21,254</b>	<b>12,935</b>	<b>6,252</b>	<b>19,187</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BRENDAN'S BRIDGE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		300		600
<b>Current assets</b>					
Debtors	9	3,199		276	
Cash at bank and in hand		18,755		25,971	
		<u>21,954</u>		<u>26,247</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(1,000)</u>		<u>(7,660)</u>	
Net current assets			20,954		18,587
<b>Total assets less current liabilities</b>			<u>21,254</u>		<u>19,187</u>
<b>Income funds</b>					
Restricted funds			10,254		6,252
Unrestricted funds			11,000		12,935
			<u>21,254</u>		<u>19,187</u>

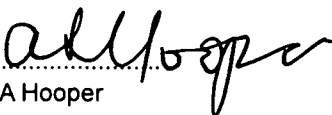
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 2 December 2021

  
Mrs A Hooper  
Trustee

Company registration number 02386852

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**Charity information**

Brendan's Bridge is a private company limited by guarantee incorporated in England and Wales. The registered office is Beaumont House, 172 Southgate House, Gloucester, GL1 2EZ.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

**1.4 Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (Continued)

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**1.9 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	5,256	7,420	12,676	14,400	750	15,150
Grants	-	53,330	53,330	-	24,380	24,380
	<u>5,256</u>	<u>60,750</u>	<u>66,006</u>	<u>14,400</u>	<u>25,130</u>	<u>39,530</u>

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Other income	7,224	20	7,244	321	1,884	2,205

### 5 Charitable activities

	Charitable Expenditure	
	2022	2021
	£	£
Staff costs	53,860	15,562
Depreciation and impairment	300	300
Other staff costs	93	45
Rent, rates and room hire	2,269	2,111
Bookkeeping	1,200	600
Mental health counsellor	2,072	607
Hospitality	5,525	3,323
Office costs	201	148
Counsellor and reflective practice support	100	240
Evaluations and subscriptions	-	123
Sundries	4,412	1,068
	<u>70,032</u>	<u>24,127</u>
Share of governance costs (see note 6)	1,151	1,134
	<u>71,183</u>	<u>25,261</u>
<b>Analysis by fund</b>		
Unrestricted funds	10,416	4,499
Restricted funds	60,767	20,762
	<u>71,183</u>	<u>25,261</u>

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Audit fees	-	1,050	1,050	-	1,000	1,000
Bank charges	-	88	88	-	121	121
Sundries	-	13	13	-	13	13
	<u>-</u>	<u>1,151</u>	<u>1,151</u>	<u>-</u>	<u>1,134</u>	<u>1,134</u>
Analysed between						
Charitable activities	-	1,151	1,151	-	1,134	1,134
	<u>-</u>	<u>1,151</u>	<u>1,151</u>	<u>-</u>	<u>1,134</u>	<u>1,134</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 8 Tangible fixed assets

	Fixtures and fittings
	£
<b>Cost</b>	
At 1 April 2021	1,200
At 31 March 2022	1,200
<b>Depreciation and impairment</b>	
At 1 April 2021	600
Depreciation charged in the year	300
At 31 March 2022	900
<b>Carrying amount</b>	
At 31 March 2022	300
At 31 March 2021	600

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	2,421	276
Prepayments and accrued income	778	-
	<u>3,199</u>	<u>276</u>

10 Creditors: amounts falling due within one year	Notes	2022	2021
		£	£
Government grants	11	-	6,420
Trade creditors		-	240
Accruals and deferred income		1,000	1,000
		<u>1,000</u>	<u>7,660</u>

### 11 Government grants

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	-	6,420
	<u>-</u>	<u>6,420</u>
Movements in the year:		
Deferred income at 1 April 2021	6,420	-
Released from previous periods	(6,420)	-
Resources deferred in the year	-	6,420
	<u>-</u>	<u>6,420</u>
Deferred income at 31 March 2022	<u>-</u>	<u>6,420</u>

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	300	-	300	600	-	600
Current assets/ (liabilities)	20,954	-	20,954	18,587	-	18,587
	<u>21,254</u>	<u>-</u>	<u>21,254</u>	<u>19,187</u>	<u>-</u>	<u>19,187</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**Jigsaw Community Co-operative**

England & Wales - Charity number 1010582

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# Accounts

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Charity Registration No. 1010582

Company Registration No. 2386852 (England and Wales)

**BRENDAN'S BRIDGE**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**PAGES FOR FILING WITH REGISTRAR**

# BRENDAN'S BRIDGE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr R Walters	(Appointed 22 July 2020)
	Mr D R Tincello	(Appointed 22 July 2020)
	Mrs A Hooper	
	Mr J J Holland	(Appointed 22 July 2020)
	Mrs P Williams	(Appointed 22 July 2020)
	Mr M S Harrod	(Appointed 22 July 2020)

**Secretary** Mrs J A Gale

**Charity number** 1010582

**Company number** 2386852

**Principal address** Archdeacon Centre  
Archdeacon Street  
Gloucester  
GL1 2QX

**Registered office** Beaumont House  
172 Southgate House  
Gloucester  
GL1 2EZ

**Independent examiner** Griffiths Marshall  
Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

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# BRENDAN'S BRIDGE

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

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# **BRENDAN'S BRIDGE**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's act, the Companies Act 2006 and "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**

The pandemic is having a substantial, negative impact on young people, particularly regarding their wellbeing and mental health. In turn, Brendan's Bridge are seeing an increase in demand for their services. We have found that we are simply unable to meet the substantial demand for our services, which has been exacerbated by the pandemic. This is due to:

1. Covid-19 restrictions, which have significantly limited the services that we can offer. Brendan's Bridge has both limited its face-to-face provision entirely and reduced the number of young people that can attend sessions.
2. Financial implications of the pandemic including reduced income, increased costs as we adapt our services,
3. Young people face a range of barriers to accessing provision that Brendan's Bridge can offer. This includes digital poverty, poor mental health, lack of clarity regarding the regulations and poor access to safe travel options.

We have continued to adjust how we operate, turning services and support that were all about social contact into something online and remote. This required more resource, time, expertise, and equipment. Fortunately we have been active in local communities for many years and are visible community practitioners, we are able to utilise within the charity the specialist knowledge, expertise and rootedness in communities to ensure we were able to reach and respond to some of the highest risk individuals which other agencies fail to reach. The Charity also increased the range of support they are providing including around increasing mental ill health (COVID-19) and meeting immediate basic needs, particularly around food, helping clients to understand what is happening and how to keep themselves safe - particularly as many have limited family or other networks to turn to.

Young People who have engaged with Brendan's Bridge have recorded music (written and performed by themselves) a project that promoted young peoples self belief, self worth and was aspirational.

We promoted with the generosity of an individual donor an art competition with the topic "Youth 2021" this has generated outstanding submissions and the winning artwork will be utilised in publicity and Charity literature.

The Charity is a working partner with NO Child Left Behind project.

Our team are signed up to the ACEs Ambassadors Programme. We have undergone ACES training, aware of not only the 'standard' accepted list of ACEs but additional factors that can impact on the lives of young women. and we are well-versed in the TRACES approach too – Trauma, Resilience and Adverse Childhood Experiences.

We have built sustainable and equal working partnerships with:

- Bridge Training Ltd - we have implemented an exciting and innovative joint funded position which we call promote to other education and training providers.
- The Nelson Trust – LGBTQ+ support for young people
- Feed Gloucester / Feed Cheltenham (we have distributed £800 of shopping / food vouchers
- Gloucestershire Community projects (Gloucester, Cheltenham, Stonehouse, Tewkesbury)
- Young Gloucestershire / infobuzz GFAPS CAMHS CCCP Artshape Fare Share time banking
- The Power of Three MPWCLegal access (community legal chambers)
- And many more.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

### **Achievements and performance**

The charity continued its breakfast club for the year

### **Financial review**

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## **BRENDAN'S BRIDGE**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The Charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R Walters	(Appointed 22 July 2020)
Mr D R Tincello	(Appointed 22 July 2020)
Mrs A Hooper	
Mr J J Holland	(Appointed 22 July 2020)
Mrs P Williams	(Appointed 22 July 2020)
Mr M S Harrod	(Appointed 22 July 2020)

#### **Safeguarding**

Our High level of Safeguarding expertise and support are recognised by partner organisations who make referrals specifically to us of the most vulnerable individuals in recognition of our Mental Health specialism and proven success. The charities Effective MH Support and intervention has led to just over 84 IAG conversations and have ranged from housing support, sexual health advice, health signposting , guidance, referrals to our counselling service ,emergency housing agencies, domestic violence and substance abuse .We have consolidated our partnership working with Gloucestershire Constabulary and are identifying and supporting young people at risk of crime and /or criminal exploitation .

We have worked as an integral referral partner with external agencies social services, GDASS , STREETS , CCP, P3 DaARS

- 57 Individuals have accessed our Youth mentoring or CHATS ( Community Health and Talking Therapies service) accessing personal one-to-one support for guidance on mental health problems, relationships, family issues, sexual health, financial problems and managing their emotions and or behaviours.
- 11 Critical referrals made to external agencies for support including Domestic abuse and support, emergency housing support, substance misuse and one-to-one mentoring. Legal support.
- 5 safeguarding referrals were made, which had the following outcomes:3 to MASH (multi agency safeguarding hub ) YP and or Child Abuse, 2 emergency place of safety ( adult concerns)

## **BRENDAN'S BRIDGE**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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#### **Finance**

Our fundraising throughout the pandemic has been diligent and individual donations have increased significantly, primarily from individuals who have accessed our services, or who have heard about the impact of our work. As of July 2021 we are awaiting 2 major grants, and have smaller circa £2K grants in process, this is a critical funding period for the charity and we have extended our reach and service to access further funding (Mentorship of Trauma impacted individuals towards, employment, training or education). We are at a critical stage of the charity's sustainability.

We are lucky to access the skills of Ashraf from Fare Share time banking for his bookkeeping and financial acumen in making sense of our diverse income and funding streams, including managing the intricacies of salaries and pensions.

The Trustees report was approved by the Board of Trustees.

**Mrs J A Gale**

Dated: 22 July 2021

# **BRENDAN'S BRIDGE**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRENDAN'S BRIDGE**

---

I report to the trustees on my examination of the financial statements of Brendan's Bridge (the Charity) for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Griffiths Marshall

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

Dated: 22 July 2021

## BRENDAN'S BRIDGE

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
<b><u>Income and endowments from:</u></b>	<b>Notes</b>				
Donations and legacies	3	14,400	25,130	39,530	59
Other income	4	321	1,884	2,205	241
<b>Total income</b>		<u>14,721</u>	<u>27,014</u>	<u>41,735</u>	<u>300</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	4,499	20,762	25,261	2,490
<b>Net Income/(expenditure) for the year/ Net movement in funds</b>		10,222	6,252	16,474	(2,190)
Fund balances at 1 April 2020		<u>2,713</u>	-	<u>2,713</u>	<u>4,903</u>
<b>Fund balances at 31 March 2021</b>		<u><u>12,935</u></u>	<u><u>6,252</u></u>	<u><u>19,187</u></u>	<u><u>2,713</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## BRENDAN'S BRIDGE

### BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	8		600		900
<b>Current assets</b>					
Debtors	9	276		-	
Cash at bank and in hand		25,971		2,053	
		<u>26,247</u>		<u>2,053</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(7,660)</u>		<u>(240)</u>	
Net current assets			18,587		1,813
<b>Total assets less current liabilities</b>			<u>19,187</u>		<u>2,713</u>
<b>Income funds</b>					
Restricted funds			6,252		-
Unrestricted funds			12,935		2,713
			<u>19,187</u>		<u>2,713</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22 July 2021

Mrs A Hooper  
**Trustee**

**Company Registration No. 2386852**

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

#### Charity Information

Brendan's Bridge is a private company limited by guarantee incorporated in England and Wales. The registered office is Beaumont House, 172 Southgate House, Gloucester, GL1 2EZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

**1 Accounting policies** (Continued)

**1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.6 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRENDAN'S BRIDGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	14,400	750	15,150	59
Grants	-	24,380	24,380	-
	<u>14,400</u>	<u>25,130</u>	<u>39,530</u>	<u>59</u>

## BRENDAN'S BRIDGE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 4 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Other income	321	1,884	2,205	241
	<u>321</u>	<u>1,884</u>	<u>2,205</u>	<u>241</u>

#### 5 Charitable activities

	Charitable Expenditure	
	2021	2020
	£	£
Staff costs	15,562	-
Depreciation and impairment	300	300
Breakfast club costs	-	49
Other staff costs	45	-
Rent, rates and room hire	2,111	-
Bookkeeping	600	-
Mental health counsellor	607	-
Hospitality	3,323	-
Office costs	148	-
Counsellor and reflective practice support	240	-
Evaluations and subscriptions	123	-
Sundries	1,068	-
	<u>24,127</u>	<u>349</u>
Share of governance costs (see note 6)	1,134	2,141
	<u>25,261</u>	<u>2,490</u>
<b>Analysis by fund</b>		
Unrestricted funds	4,499	2,490
Restricted funds	20,762	-
	<u>25,261</u>	<u>2,490</u>

## BRENDAN'S BRIDGE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Audit fees	-	1,000	1,000	-	240	240
Bank charges	-	121	121	-	88	88
Sundries	-	13	13	-	13	13
Other support costs	-	-	-	-	1,800	1,800
	<u>-</u>	<u>1,134</u>	<u>1,134</u>	<u>-</u>	<u>2,141</u>	<u>2,141</u>
Analysed between						
Charitable activities	-	1,134	1,134	-	2,141	2,141
	<u>-</u>	<u>1,134</u>	<u>1,134</u>	<u>-</u>	<u>2,141</u>	<u>2,141</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 8 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2020	1,200
At 31 March 2021	1,200
<b>Depreciation and Impairment</b>	
At 1 April 2020	300
Depreciation charged in the year	300
At 31 March 2021	600
<b>Carrying amount</b>	
At 31 March 2021	600
At 31 March 2020	900

## BRENDAN'S BRIDGE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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<b>9 Debtors</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		276	-
		<u>          </u>	<u>          </u>

<b>10 Creditors: amounts falling due within one year</b>		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Government grants	11	6,420	-
Trade creditors		240	240
Accruals and deferred income		1,000	-
		<u>          </u>	<u>          </u>
		7,660	240
		<u>          </u>	<u>          </u>

#### 11 Government grants

#### 12 Analysis of net assets between funds

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds 2020 £</b>
Fund balances at 31 March 2021 are represented by:				
Tangible assets	600	-	600	900
Current assets/(liabilities)	18,587	-	18,587	1,813
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	19,187	-	19,187	2,713
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.