

COMPANY REGISTRATION NUMBER: 04371480

CHARITY REGISTRATION NUMBER: 1091536

**Bridge Mentoring Plus Scheme
Company Limited by Guarantee
Unaudited Financial Statements
28 February 2022**

GORDON DOWN & COMPANY LIMITED

Accountants & Business Advisors
144 Walter Road
Swansea
SA1 5RW

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Financial Statements

Year ended 28 February 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	13
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Notes to the financial statements	16
The following pages do not form part of the financial statements	
Detailed statement of financial activities	28
Notes to the detailed statement of financial activities	30

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 28 February 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 February 2022.

Reference and administrative details

Registered charity name Bridge Mentoring Plus Scheme

Charity registration number 1091536

Company registration number 04371480

Principal office and registered office 46-48 Dunraven Place
Bridgend
CF31 1JB

The trustees

M Hiett
P Clarke
J Morris (Retired 21 June 2022)
Mr J Carlyon
Mr S Baldwin
E Faulkner (Appointed 7 July 2021)
E Hearne (Appointed 13 April 2021)

Company secretary E Hearne

Independent examiner Carl West Gordon Down & Company Limited
144 Walter Road
Swansea
SA1 5RW

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee.

Recruitment and appointment of new trustees

At the year end there were seven trustees. New trustees are appointed at the recommendation of the Board.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Structure, governance and management *(continued)*

Related parties

After due consultation with the trustees, there are no known related parties to disclose.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity as most were previously involved in Bridge MPS in some way. They are also regularly invited to take part in team-building and staff development days and other Bridge MPS events.

Additionally, new trustees are given various documentation to familiarise themselves with the charity and the context within which it operates. These cover:

The obligations of Management Committee members

The main documents which set out the operational framework for the charity including the Memorandum and Articles

Resourcing and the current financial position as set out in the latest published accounts

Future plans and objectives.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Structure, governance and management *(continued)*

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The trustees have conducted their own review of the major risks to which the charity is exposed, where at unacceptable levels, have taken steps to mitigate those risks. The procedures are periodically reviewed to ensure that they still meet the needs of the charity. The principle risks facing the charity and a summary of the key mitigation actions, are noted below.

Risk: Political opposition from competitors

Mitigating Actions:

Focus on building one-to-one relationships with key organisations and individuals Identifying mutual beneficial ways of working and supporting other organisations to achieve their objectives

Recognising expertise and seeking to harness and bring together strengths of competitors in a coalition style network

Risk: Loss of focus/ mission drift

Mitigating Actions:

Regular meetings, involving range of stakeholders including staff and volunteers.

Regular and effective consultation with key client group Having engaged, skilled and trained trustees who provide challenge and support for Bridge MPS leadership.

Risk: Staff malpractice/ a safeguarding failure

Mitigating Actions:

Implementing recruitment policies and controls for staff/ volunteers with appropriate DBS checks
Regular provision of safeguarding training for all staff and volunteers Effective supervision procedures

Effective risk assessment systems in place

Risk: A major property incident

Mitigating Actions:

Implementation of ongoing property checks

Risk: Loss of key personnel

Mitigating Actions:

Regular appraisals & team meetings

Team development activities

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Structure, governance and management *(continued)*

Quality continuing professional development opportunities

Risk: Reduction in clients / service users

Mitigating Actions:

Development of activities and community projects to attract new members

Risk: Loss of funding for projects

Mitigating Actions:

Diversify funding streams

Generate own income

Key management remuneration

The board of Trustees together with key staff members are considered to be the key management personnel of the charity. Details of payments to / from Trustees are disclosed in note 15 to the accounts. Payments made to other key management personnel are given in note 14. The level of payment made to all key management personnel is reviewed annually by Trustees.

Organisational structure

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Manager. The Manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met and also has responsibility for the day to day operational management of staff, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Objectives and activities

Mission Statement

To break down barriers of social exclusion that prevent people from building bridges to a more positive future.

Vision

The Bridge MPS believes that people should have every opportunity to succeed in life regardless of their background or circumstances. We provide a safe and friendly environment for children, young people and adults of all ages have advice and support, engage in learning and volunteering opportunities or join interest groups in order to promote emotional health and well being.

Aims and objectives

The Charity's objectives("the objectives") are to further or benefit the residents of the Bridgend County Borough and neighbouring communities and in such parts of the United Kingdom or the world as directors of the charity (herein called "the trustees") may from time to time think fit and to fulfill such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity without distinction of sex, sexual orientation, race or of political, religious or other opinions by:

- The promotion of equality and diversity for the public benefit
- The prevention or the relief of poverty in particular but not exclusively by providing and assisting in the provision of education, training, and mentoring project and activities and all the necessary support designed to support individuals to become self sufficient.
- The relief of unemployment for the benefit of the public in such ways as may be thought fit, in particular but not exclusively to find employment.
- The provision of support and activities for young people or individuals and families or public benefit, which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Achievements and performance

STAFF

Staff and positions during the year are as follows:

Bridge Staff

Principal Officer - Angela James

Finance Officer - Ed Sacco

Development Officer - Sarah Hearne

Engagement Caseworkers - Naomi Tuck/Vicky White/Nina Williams/Mark Williams/Sian Smart

Engagement Officer - Nicola Rundle

Reception/ Office Support - Frankie Ashong

Tutors - Angela James/Laura Thomas/Nicola Rundle

Youth Workers - Laura Thomas/Helen Crombie Davies

Adult support workers - Frankie Ashong/Naomi Tuck

Cleaner - Debra Simmonds

the Zone Staff

Project worker - Laura Thomas

Assistant project worker - Glynis Hopkins/Helen Crombie Davies/Kristian Langdon/Frankie Ashong

Numerous volunteers supported the Bridge and the Zone staff throughout the year.

Staff and Volunteer Training

Training courses attended both accredited and certificated:

- " Preparing to Volunteer
- " Mentoring Skills programme
- " Safeguarding
- " Serving food
- " Food Hygiene
- " Health & Safety
- " Digital Mental First Aid
- " Emergency First Aid
- " Resilience Training
- " Psychological Demand Avoidance
- " Playwork L2
- " Advocacy Training
- " Dargos
- " Internet Safety
- " Gender Identification
- " Physiological First Aid
- " Covid-19 Training
- " Safeguarding online
- " SWEET training
- " COVID-19
- " Nicodemus Training
- " Grant writing

Due to Covid-19 most of the training has been online.

Staff have also taken part in the following webinars:

- Covid-19 vaccination (employer considerations)
- Meet the funder - Moondance.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Achievements and performance *(continued)*

MENTORING

We received funding to start the mentoring Program again after Covid prevented any one-to-one work with young people. The funding included money to employ two support workers to make contact with the young people on our waiting list whilst building up our volunteer base again. A number of matches took place with the engagement workers meeting with the young people on a regular basis, supporting them with any problems or issues they faced. The engagement workers have also set up youth group evenings when the young people can get together over fun activities and socialize. With permission from Moondance the project will be extended for 4 months until Sept 22 as due to staff changes the funding wasn't used within the year.

VOLUNTEERING

Once again due to Covid-19, we have not been able to recruit many new volunteers. People are looking for work rather than volunteering. We have managed to keep our long-term volunteers and are trying to recruit new ones. We have had a few young people from the local college and from other voluntary organisations volunteering as part of their work placements. We have advertised in various places and talked to the college who we will be working in partnership with later in the year. Apparently, there is a shortage of people volunteering right across the board and we are among many organisations having difficulty recruiting.

Youth Work

SIBS project. A Children In Need small grant supports children from the age of 8-18 in a group setting. These children are from families where there is a family member with a disability and is meant to give them time for themselves. With the pandemic rules being relaxed children have started to return to the club and enjoy the activities again.

Community Foundation Wales youth club was for children both with disabilities and without and supported inclusion. Some children from our mentoring program attended these sessions prior to lockdown. During lockdown zoom meetings were used to engage the young people weekly. Breakout rooms were available for the more anxious young people to have one-to-one meetings with the youth workers. Not all young people were wanting or were able to attend every week if IT equipment was limited at home due to others needing to use it.

BBC CIN large grant provides 8-16-year-olds with the opportunity to engage with others in a youth work setting. It is very much geared to preparing young people for their futures in a fun way. Young people will be taught the benefits of Money management, Communication skills, and other Life skills. Additionally, the program offers 14-18-year-olds the opportunity for accredited (BTEC level 1 and 2) programs of learning i.e., Personal Identity, Managing Relationships, Healthy Living, Moving Forward, Money Matters, Global Citizenship, Community, Enterprise & Employability. To date we have 5 young people signed up and most have completed the first book. Young people on this program will also engage with volunteering opportunities within the organisation i.e., Office/reception work, Fundraising, Advertising and Promotional material, Customer Care and serving customers in the Zone, Mentoring and Youth work.

Awards for All "Free to choose club".

Our club runs every Wednesday evening from 6-8:30. We have an age range of young adults aged 17-30 with additional needs. Our aim and goal are to support adults in teaching them life skills that would help them in everyday life as they progress. The local PCSO came in and did a talk on health and safety. They give out alarms and pens. The local reptile shop came in and brought a variety of animals for the young adults to hold and learn about the animals and their nature. Many of the young adults overcame their fears by holding animals that they wouldn't have held by choice.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Achievements and performance *(continued)*

We purchased iPads (supervised access) so they can learn about the topics we are talking about. Cinema trips enabled them to learn how to ask and pay for a ticket. Shopping trip to the Pines (to teach them how to manage money and pay at the till.) We initiated a Tuck shop so that they could each take a turn to run the tuck to learn how to oversee the money. Further activities included Painting with acrylic and watercolours, Quiz nights, and Cookery evenings. We put together an hour show at Christmas with a short nativity play, songs, and piano playing from those who play. Dances and a Rap and finished off with the 12 days of Christmas. The parents came to watch and really enjoyed it.

Some feedback from the young adults:

"I like to come to socialise, listen to people's conversation, and make new friends".

"Gives me confidence and makes me feel happy!". "Meeting new friends makes me feel happy".

"It is awesome, I really enjoy myself here".

Other grants received

Albert Gubay Funding to support food parcels and meals for the Zone clients and people in urgent need (extended until the end of June 22)

Awards for All provided funding for 2 support workers to run an evening club for young adults with additional needs ends July 22

Albert Hunt Unrestricted, but used for volunteer expenses when needed.

BAVO Transformation grant provided funding for Zone staff wages until end of March 21

Community Foundation Wales provided funding for a Development Officer that started February 2021 finished Feb 22

Community Foundation Wales (GWR) Provided funding for a training manager to train 8 young people in preparation for work or further training and to provide them with volunteer opportunities.

Fords Purchase of laptops computers finishes June 22

Greggs For a support worker in the Zone which ends Aug 22

Garfield Weston funded a Zone workers position until May 22

Moondance Foundation provided funding for the Mentoring project to re-start and will run until Sept 22.

Persimmons Funding for extra activities for children in the youth club. Finishes at the end of June 22

Postcode Lottery Funding for Manager and finance officer. Ends Aug 22

BAVO Summer of fun We provided 8 weeks (one afternoon per week) of play/fun-based activities held at the zone for children aged 0-16. We had 20 attending each session throughout the scheme. The main purpose of the grant was to help improve the social, emotional, physical, and mental well-being of the participating children/YP after covid restrictions were lifted and to help them with re-engaging with schooling in preparation for their return in September. Ended Sept 21.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Achievements and performance *(continued)*

The Zone Projects

Covid 19 has continued to have an impact on the activities at the Zone. We have tried to offer two additional support groups i.e. Parent and Toddler and Memory Lane which had very little interest at that present time. We have in the running a Sensory Play timetable which will run weekly. The staff are continually developing and broadening their communication skills they are currently completing an Alzheimer's training program to be more aware of the daily challenges sufferers face.

We have seen a great increase in attendees at our crafty and creative sessions as attendees feel more at ease attending the zone as covid restrictions are reduced.

Our garden and allotment group has gained the interest of new volunteers. Staff members oversee on-site and off-site activities.

"Come snack with us" is another volunteer lead activity that has grown in numbers since it started. On average 22 people attend on a weekly basis

FAN (Friends and neighbours group) had their Christmas party in the Zone. They have been regulars for the past 12 years.

Watercolours with Elaine (For beginners). Enjoyed by some of our service users.

Foodshare programmes

The Zone continues to work in partnership with **Tesco, Lidl, Aldi, Co-op, Sainsbury's and Greggs**, who provide sell-by-date food to us to distribute to those in need in the community. Staff and volunteers collect the food for distribution three mornings a week.

Food Share Cymru

We continue to pay for deliveries from Food Share Cymru, which are gratefully received by our clients at £2 per carrier bag of goods.

Fundraising

A few coffee mornings were held to raise funds.

In October 21 staff arranged a Halloween Spooktacular for the kids and a Christmas party where ticket sales contributed to our unrestricted funds. The restaurant owner next door Franco held a few fundraising events for our charity (pizza evening and meet Father Christmas afternoon for the children) this contributed to our unrestricted funds also.

In November, Songs and Supper went ahead and was very successful although we weren't able to fill all the seating due to people still being concerned about Covid. We had several excellent artists including Rebekah Rose, Steve Balsamo, and our usual stalwart Phil James.

Further events have been arranged for the coming year including a Quiz night, Day at the Races, and Songs and Supper. A Fundraising team has been set up and is meeting regularly to initiate new fundraising events/activities.

Additional methods of Income

Fundraising was impossible during the Pandemic with the various lockdowns and the social distancing

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Achievements and performance *(continued)*

making it difficult to have any people in at any given time. We are now looking at re-establishing this.

Room bookings have picked up slowly over the past year and we are expecting this to improve soon.

The coffee shop takings have picked up as we have increased the variety of food we offer.

Staff have contributed by donating through Facebook birthday fundraising.

The Seagull public house in Porthcawl raised money through a Quiz night.

There have also been some donations from people who know our work.

We are grateful to everyone who has contributed so generously not just with money but with their time too.

Collaborative working

We continue to work with Bridgend College providing work experience placements. In addition, we offer a rent-free room for a college tutor to deliver numeracy for our service users which has been a great success. Seven attendees achieved recognised qualifications.

We are planning a sign language course to be held at the Zone, so we can become more inclusive in communication with our community.

We continue to work with local agencies i.e. Wallich, Housing First, SCART team, Bridgend College, BAVO, O/T at Caswell clinic, PCSO's and Heronbridge School.

Tesco continues to support us in many ways from donating items for our fundraisers to gifting items from clothing, personal hygiene, and essentials.

We have maintained relationships with our many grant funders, and our local CVS (BAVO). We have renewed our membership with WCVA and Agored Cymru.

We are looking to establish new partnerships over the coming year that will contribute to equality and diversity in the activities we offer.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

Financial review

Reserves policy

The Charity is one that is not for profit organisation. Its reserves are to be re-invested in order to achieve its principle aims and objectives. During the year the Trustees agreed to set a reserve policy which requires:

Reserves to be maintained at a level which ensures that the organisation's core activities could continue during a period of unforeseen difficulty for at least three months

A proportion of free reserves to be maintained in a readily realisable form ie cash on deposit.

The Trustees recognise that the Charity Commission guidelines recommend greater reserves but we have a set policy which reflects our wish to safely commit as much as possible within the budgets allowed for training and mentoring.

Financial Supporters

The Bridge MPS would like to acknowledge and thank the following grant-making organizations, trusts, individuals, and authorities for their generosity and financial backing. All monies received from funders were treated as restricted and used for the purpose for which it was intended unless gifted.

Awards for All (Adults Social Group)

Albert Gubay

Albert Hunt

Bridgend Association of Voluntary Organisations

BBC Children In Need (large grant)

BBC CIN (small grant SIBBS)

Community Foundation Wales

Fords

Greggs

Garfield Weston

Individual gifts

Local Giving

Moondance

Persimmons

Postcode Lottery

SAS International (through Amazon Smile)

Going concern

Having considered budgets for the next twelve months, the Trustees are confident that the Charity will continue to meet its liabilities as they fall due for the foreseeable future and consider that there are no material uncertainties about Bridge MPS ability to continue as a going concern. It is therefore considered appropriate by the Trustees to prepare the financial statements on a going concern basis.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2022

The trustees' annual report was approved on 01/10/22 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'E Hearne', enclosed within a large, hand-drawn oval.

E Hearne
Charity Secretary

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Bridge Mentoring Plus Scheme

Year ended 28 February 2022

I report to the trustees on my examination of the financial statements of Bridge Mentoring Plus Scheme ('the charity') for the year ended 28 February 2022.

Responsibilities and basis of report

As the trustees of the company (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').

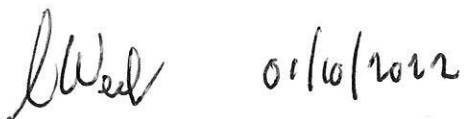
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

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 accounts to be reached.



Carl West
Gordon Down & Company Limited
Independent Examiner

144 Walter Road
Swansea
SA1 5RW

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 February 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	6,195	140,423	146,618	183,767
Other trading activities	6	12,280	—	12,280	6,089
Other income	7	2,850	—	2,850	16,492
Total income		<u>21,325</u>	<u>140,423</u>	<u>161,748</u>	<u>206,348</u>
Expenditure					
Expenditure on charitable activities	8,9	42,336	143,881	186,217	135,994
Total expenditure		<u>42,336</u>	<u>143,881</u>	<u>186,217</u>	<u>135,994</u>
Net (expenditure)/income		<u>(21,011)</u>	<u>(3,458)</u>	<u>(24,469)</u>	<u>70,354</u>
Transfers between funds		2,869	(2,869)	—	—
Net movement in funds		<u>(18,142)</u>	<u>(6,327)</u>	<u>(24,469)</u>	<u>70,354</u>
Reconciliation of funds					
Total funds brought forward		37,254	70,630	107,884	37,530
Total funds carried forward		<u>19,112</u>	<u>64,303</u>	<u>83,415</u>	<u>107,884</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Statement of Financial Position

28 February 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	16		4,781	4,788
Current assets				
Debtors	17	2,259		2,742
Cash at bank and in hand		77,885		101,898
		80,144		104,640
Creditors: amounts falling due within one year	18	1,509		1,543
Net current assets			78,635	103,097
Total assets less current liabilities			83,416	107,885
Funds of the charity				
Restricted funds			64,303	70,629
Unrestricted funds			19,113	37,256
Total charity funds	21		83,416	107,885

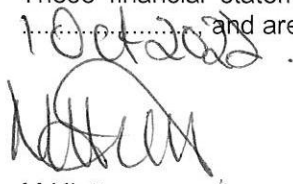
For the year ending 28 February 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 10 Oct 2022 and are signed on behalf of the board by:



M Hiett
Trustee

The notes on pages 16 to 26 form part of these financial statements.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 28 February 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 46-48 Dunraven Place, Bridgend, CF31 1JB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a company limited by guarantee and therefore has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	5,195	7,000	12,195
Grants			
Big Lottery - Main Grant	—	—	—
Garfield Weston	—	15,000	15,000
BCBC Summer of fun	—	850	850
BAVO	—	9,240	9,240
Awards For All	—	9,500	9,500
BBC Children In Need	—	21,014	21,014
Postcode Lottery	—	16,038	16,038
Track 2000	—	—	—
Greggs Foundation	—	3,465	3,465
Groundworks	—	—	—
Millenium Stadium Trust	—	—	—
Community Foundation Wales	—	9,000	9,000
Albert Gubay	—	6,000	6,000
Simon Gibson	—	—	—
Moondance	—	38,396	38,396
Edward Gosling Foundation	—	—	—
Other grant income	1,000	4,920	5,920
Government grant income	—	—	—
	<u>6,195</u>	<u>140,423</u>	<u>146,618</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	14,585	—	14,585

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Big Lottery - Main Grant	–	10,000	10,000
Garfield Weston	–	–	–
BCBC Summer of fun	–	–	–
BAVO	–	16,556	16,556
Awards For All	–	9,350	9,350
BBC Children In Need	–	25,277	25,277
Postcode Lottery	–	–	–
Track 2000	–	31,617	31,617
Greggs Foundation	–	–	–
Groundworks	–	1,000	1,000
Millenium Stadium Trust	–	2,262	2,262
Community Foundation Wales	–	25,000	25,000
Albert Gubay	–	–	–
Simon Gibson	–	3,000	3,000
Moondance	–	15,120	15,120
Edward Gosling Foundation	–	5,000	5,000
Other grant income	–	–	–
Government grant income	25,000	–	25,000
	<u>39,585</u>	<u>144,182</u>	<u>183,767</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Generated Income	5,643	5,643	–	–
Room Hire	6,637	6,637	6,089	6,089
	<u>12,280</u>	<u>12,280</u>	<u>6,089</u>	<u>6,089</u>

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other Income	2,850	2,850	–	–
Government job support grants	–	–	16,492	16,492
	<u>2,850</u>	<u>2,850</u>	<u>16,492</u>	<u>16,492</u>

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Mentoring and support	32,547	142,324	174,872
Support costs	9,789	1,557	11,345
	<u>42,336</u>	<u>143,881</u>	<u>186,217</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Mentoring and support	35,123	85,318	120,441
Support costs	14,358	1,195	15,553
	<u>49,481</u>	<u>86,513</u>	<u>135,994</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Mentoring and support	174,872	9,268	184,140	134,016
Governance costs	–	2,077	2,077	1,978
	<u>174,872</u>	<u>11,345</u>	<u>186,217</u>	<u>135,994</u>

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Premises	338	338	52
Communications and IT	1,101	1,101	1,717
General office	2,473	2,473	2,844
Finance costs	151	151	108
Governance costs	2,079	2,079	1,363
Support costs - Depreciation	3,201	3,201	2,403
Support costs - Other costs	2,003	2,003	7,624
	<u>11,346</u>	<u>11,346</u>	<u>16,111</u>

11. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	3,201	2,403

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,079</u>	<u>1,978</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	123,597	82,181
Social security costs	801	–
Employer contributions to pension plans	<u>1,267</u>	<u>184</u>
	<u>125,665</u>	<u>82,365</u>

The average head count of employees during the year was 12 (2021: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff - management	1	1
Number of staff - administrative	1	1
Number of staff - training	2	3
Number of staff - youth & support workers	7	7
Number of staff - other staff	<u>1</u>	<u>1</u>
	<u>12</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Transfers between funds

The transfer from unrestricted reserves to restricted reserves is in relation to money spent over and above the grants received from the grant providers.

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 March 2021	44,901	35,537	80,438
Additions	1,025	2,169	3,194
At 28 February 2022	45,926	37,706	83,632
Depreciation			
At 1 March 2021	41,729	33,921	75,650
Charge for the year	2,043	1,158	3,201
At 28 February 2022	43,772	35,079	78,851
Carrying amount			
At 28 February 2022	2,154	2,627	4,781
At 28 February 2021	3,172	1,616	4,788

17. Debtors

	2022 £	2021 £
Other debtors	2,259	2,742

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Pension Control	37	–
Other creditors	1,472	1,543
	1,509	1,543

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,267 (2021: £184).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	–	25,000

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

21. Analysis of charitable funds

Unrestricted funds

	At 1 March 2021	Income	Expenditure	Transfers	At 28 February 2022
	£	£	£	£	£
General funds	<u>37,254</u>	<u>21,325</u>	<u>(42,336)</u>	<u>2,870</u>	<u>19,113</u>

	At 1 March 2020	Income	Expenditure	Transfers	At 28 February 2021
	£	£	£	£	£
General funds	<u>19,822</u>	<u>62,166</u>	<u>(49,481)</u>	<u>4,749</u>	<u>37,256</u>

Restricted funds

	At 1 March 2021	Income	Expenditure	Transfers	At 28 February 2022
	£	£	£	£	£
Restricted Fund 1 - Big Lottery	41	–	–	(41)	–
Garfield Weston	–	15,000	(9,406)	–	5,594
BCBC Summer of fun	–	850	(736)	(114)	–
BAVO	2,075	9,240	(7,150)	(545)	3,620
Awards For All	4,050	9,500	(7,628)	396	6,318
AFA Community Fund	–	–	–	–	–
BBC CIN	16,962	21,014	(31,017)	40	6,999
Postcode Lottery	–	16,038	(8,040)	–	7,998
Track 2000	23,667	–	(23,185)	–	482
Greggs Foundation	–	3,465	(337)	–	3,128
Groundworks	–	–	–	–	–
Millenium Stadium Trust-Community Foundation	178	–	(107)	–	71
Wales	23,657	9,000	(28,870)	(2,636)	1,151

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

21. Analysis of charitable funds *(continued)*

Albert GubayAlbert					
Gubay	—	6,000	(3,555)	—	2,445
Simon Gibson	—	—	—	—	—
Moondance	—	38,396	(22,349)	—	16,047
Edward Gosling					
Foundation	—	—	—	—	—
Persimmons	—	1,000	(241)	—	759
Fords	—	1,420	(363)	31	1,088
Arnold Clark	—	2,500	—	—	2,500
Mr P James donation	—	7,000	(897)	—	6,103
	<u>70,630</u>	<u>140,423</u>	<u>(143,881)</u>	<u>(2,869)</u>	<u>64,303</u>

	At 1 March 2020	Income	Expenditure	Transfers	At 28 February 2021
	£	£	£	£	£
Restricted Fund 1 - Big					
Lottery	—	10,000	(9,960)	—	40
Garfield Weston	—	—	—	—	—
BCBC Summer of fun	—	—	—	—	—
BAVO	529	16,556	(11,656)	(3,353)	2,076
Awards For All	—	9,350	(5,300)	—	4,050
AFA Community Fund	738	—	(343)	(395)	—
BBC CIN	1,187	25,277	(9,502)	—	16,962
Postcode Lottery	—	—	—	—	—
Track 2000	1,431	31,617	(9,381)	—	23,667
Greggs Foundation	—	—	—	—	—
Groundworks	—	1,000	—	(1,000)	—
Millenium Stadium Trust- Community Foundation	—	2,262	(2,084)	—	178
Wales	13,823	25,000	(15,167)	—	23,656
Albert GubayAlbert					
Gubay	—	—	—	—	—
Simon Gibson	—	3,000	(3,000)	—	—
Moondance	—	15,120	(15,120)	—	—
Edward Gosling					
Foundation	—	5,000	(5,000)	—	—
Persimmons	—	—	—	—	—
Fords	—	—	—	—	—
Arnold Clark	—	—	—	—	—
Mr P James donation	—	—	—	—	—
	<u>17,708</u>	<u>144,182</u>	<u>(86,513)</u>	<u>(4,748)</u>	<u>70,629</u>

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,309	3,472	4,781
Current assets	19,313	60,831	80,144
Creditors less than 1 year	(1,509)	—	(1,509)
Net assets	<u>19,113</u>	<u>64,303</u>	<u>83,416</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,209	3,579	4,788
Current assets	37,590	67,050	104,640
Creditors less than 1 year	(1,543)	—	(1,543)
Net assets	<u>37,256</u>	<u>70,629</u>	<u>107,885</u>

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Management Information

Year ended 28 February 2022

The following pages do not form part of the financial statements.

Bridge Mentoring Plus Scheme
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 28 February 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	12,195	14,585
Big Lottery - Main Grant	–	10,000
Garfield Weston	15,000	–
BCBC Summer of fun	850	–
BAVO	9,240	16,556
Awards For All	9,500	9,350
BBC Children In Need	21,014	25,277
Postcode Lottery	16,038	–
Track 2000	–	31,617
Greggs Foundation	3,465	–
Groundworks	–	1,000
Millenium Stadium Trust	–	2,262
Community Foundation Wales	9,000	25,000
Albert Gubay	6,000	–
Simon Gibson	–	3,000
Moondance	38,396	15,120
Edward Gosling Foundation	–	5,000
Other grant income	5,920	–
Government grant income	–	25,000
	<u>146,618</u>	<u>183,767</u>
Other trading activities		
Generated Income	5,643	–
Room Hire	6,637	6,089
	<u>12,280</u>	<u>6,089</u>
Other income		
Other Income	2,850	–
Government job support grants	–	16,492
	<u>2,850</u>	<u>16,492</u>
Total income	<u><u>161,748</u></u>	<u><u>206,348</u></u>

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 28 February 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	123,597	82,181
Employer's NIC	801	—
Pension costs	1,267	184
Rent	15,250	15,250
Rates and water	548	743
Light and heat	3,544	3,883
Repairs and maintenance	8,299	6,427
Insurance	4,186	1,449
Other establishment	338	52
Other motor/travel costs	1,236	81
Legal and professional fees	7,534	3,610
Telephone	1,101	1,783
Other office costs	2,462	2,632
Depreciation	3,201	2,403
Training	621	769
Zone consumables	648	—
Youth club expenses and trips	5,223	108
Computer costs	1,541	2,907
Consultancy fees	—	5,000
Sundries	1,882	1,800
Food parcel expenses	2,938	4,732
	<u>186,217</u>	<u>135,994</u>
Total expenditure	<u>186,217</u>	<u>135,994</u>
Net (expenditure)/income	<u>(24,469)</u>	<u>70,354</u>

Bridge Mentoring Plus Scheme

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 28 February 2022

	2022 £	2021 £
Expenditure on charitable activities		
Mentoring and support		
<i>Activities undertaken directly</i>		
Wages	123,597	82,181
Social security	801	—
Direct charitable activity 1 - pension costs	1,267	184
Rents	15,250	15,250
Rates & water	548	743
Light & heat	3,544	3,883
Repairs & renewals	8,299	6,427
Insurance	4,186	1,449
Travelling	1,236	81
Professional fees	5,457	1,632
Training	621	769
Zone consumables	648	—
Youth club expenses and trips	5,072	—
Computer costs	1,529	2,842
Consultancy fees	—	5,000
Food parcel expenses	2,817	—
	<u>174,872</u>	<u>120,441</u>
Support costs		
Cleaning expenses	338	52
Telephone	1,101	1,783
Printing, postage and stationery	2,462	2,632
Depreciation	3,201	2,403
Bank charges	151	108
Refreshments	12	65
Sundries	1,882	1,800
PPE	121	4,732
	<u>9,268</u>	<u>13,575</u>
Governance costs		
Governance costs - accountancy fees	<u>2,077</u>	<u>1,978</u>
Expenditure on charitable activities	<u><u>186,217</u></u>	<u><u>135,994</u></u>