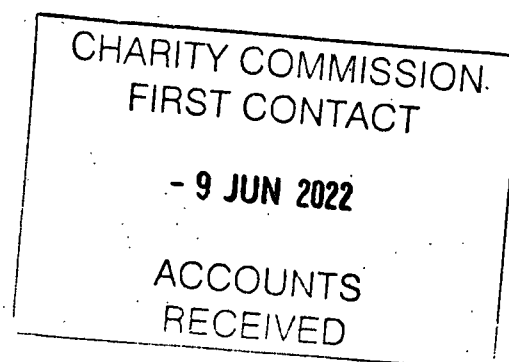




**BRIDGE BUILDERS MINISTRIES**  
**(a company limited by guarantee)**  
Company number: 07336077

**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**



**BRIDGE BUILDERS MINISTRIES**  
**(a company limited by guarantee)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

Registered Charity no: 1145235

Company Registration no: 07336077

Trustees: Revd Stephen Cobbin  
Ven Nicola Groarke  
Robert Quarton  
Revd Ruth Whitehead  
Revd Andrew Corsie

Director of Training: Liz Griffiths

Registered Office: 16 Horse Fair Lane  
Cricklade  
Swindon  
SN6 6BN

Bankers: The Co-operative Bank  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

Independent Examiners: Dovey Accountancy Services Ltd  
Heyford Park House,  
Heyford Park,  
Upper Heyford,  
Bicester  
OX25 5HD

**BRIDGE BUILDERS MINISTRIES**  
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**TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 - continued**

The trustees, who are also directors of the charitable company for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities (FRS 102) in preparing the annual report and financial statements of the charity.

**Trustees and Directors**

The Trustees who served during the year were:

Ven Nicola Groarke (appointed 26 September 2018)  
Revd Stephen Cobbin (appointed 26 September 2018)  
Robert Quarton (appointed 11 April 2019)  
Revd Ruth Whitehead (appointed 11 April 2019)  
Revd Andrew Corsie (appointed on 1 March 2020)

Elizabeth Griffiths was appointed as Executive Director on 1<sup>st</sup> November 2019.

**Objectives and Activities**

The charity's objectives are: 'to advance the Christian faith and in particular the gospel of redemption and reconciliation for the benefit of the public, by every available means but particularly (without limiting the generality of the foregoing) by the provision of training and education in the principles and practice of Christian community-building and peace-making, and (in furtherance of Christian community-building and peace-making) by the provision of advice, mediation, consultancy and other services, to Christian church leaders members and others'.

Arising from this, Bridge Builders' vision is *'to see people resourced to live the transforming Gospel of reconciliation in every aspect of their lives'*.

Bridge Builders seeks to achieve its objectives primarily by running a programme of training courses and workshops for those in ministry roles for churches, charities and other Christian organisations. Additionally, it provides mediation, coaching, consultancy and other services for church leaders, Christian organisations and individuals. The full range of Bridge Builders' activities is covered on its website: [www.bbministries.org.uk](http://www.bbministries.org.uk).

In exercising their powers or duties, the trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

**Structure, Governance and Management**

Bridge Builders Ministries is a charitable company limited by guarantee. It was formed on 4 August 2010 and is governed by a Memorandum and Articles of Association and operates under the name 'Bridge Builders'. It was registered with the Charity Commission with effect from 29 December 2011.

**BRIDGE BUILDERS MINISTRIES**  
**(a company limited by guarantee)**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 - continued**

**Structure, Governance and Management (continued)**

The work known as 'Bridge Builders' was originally set up in the UK by the London Mennonite Centre in 1996, drawing much of its inspiration from pioneering work in conflict transformation by Mennonites in the USA. The charity became independent during 2011, and the work was transferred to it from the London Mennonite Centre on 31 August 2011.

Trustees are appointed by invitation of the existing trustees, subject to a satisfactory interview. Prospective new trustees are invited to attend a Trustees' Meeting prior to formal appointment, and to attend one of Bridge Builders' courses, for induction and training purposes.

The governance of the charity is vested in the Board of Trustees. The full Board of Trustees continues to meet at least two times per year as per the Charity's Articles of Association.

Day to day operational management responsibility is held by the Executive Director (Liz Griffiths)

**Achievements and Performance**

During the period covered by this report, Covid-19 restrictions were in place, meaning that residential in-person training was not possible. Two open courses were run online with a total of 29 participants:

5-6 October and 16-17 November 2020: **Leading in Anxious Times: A Systems Approach to Leadership**

Online with 15 participants

17-18 May and 28-29 June 2021: **Leading in Anxious Times: A Systems Approach to Leadership**

Online with 14 participants

In addition we ran two online open day workshops, attended by 31 people in total

We also ran 23 online and 3 in-person training workshops around England and Wales, of half-day to four days in duration, at the request of the following range of church bodies:

- Church of England Interim Ministry Conference
  - Germinate Trust
  - Church in Wales
  - URC SW Synod
  - Wigan Deanery
  - Stepney Area of the Diocese of London
  - Rotherham Team
  - Westminster College in the Cambridge Theological Federation
  - The Unitarian Church
  - Gloucester and Hereford Reader Training Programme
- and the Church of England dioceses of:
- Sheffield
  - Exeter
  - Diocese in Europe
  - Canterbury
  - St Alban's
  - Norwich

**BRIDGE BUILDERS MINISTRIES**  
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**TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 - continued**

- Newcastle
- Lincoln
- Liverpool
- Southwell and Nottingham

These workshops were for a range of different participants including curates, diocesan staff, parish clergy, local church ministers, senior clergy, training incumbents, those training for ordained ministry and local church leaders, both lay and ordained. A total of over 502 people participated in these workshops (26 in person, plus 476 online).

Bridge Builders also facilitated part of the In Good Faith initiative from the Presence and Engagement department of Lambeth Palace. This brings together Anglican clergy and Jewish Rabbis in developing relationships and seeking through exploring differences. A total of 22 participants were involved in this ongoing programme.

This means that during 2020-21, 584 people attended Bridge Builders training.

Alongside the training, we also provided coaching, mediation and other services at the request of church organisations and individuals as follows. The ability to offer large scale group interventions was significantly impacted by the Covid-19 restrictions. Smaller scale group work and individual mediations were carried out online.

- handled 19 enquiries for church group or interventions
- conducted 10 interventions either directly or using Bridge Builders' partners
- led a number of work consultancy or coaching sessions for people in church leadership roles

Bridge Builders' work continues to be very well received with positive feedback highlighting both the quality and the impact of the training for those in ministry. The following quotes from evaluation forms give a flavour:

"This training has flicked a switch in my thinking, I now feel empowered to lead my churches with confidence. The content is based in reality, simple yet profound, I have learnt a lot but realise that I can go a lot deeper with it."

*Paula Preston, Church of England, Team Rector, Essex (Oct/Nov 2020, Leading in Anxious Times)*

"These tools are insightful and easily applicable to all manner of relationship difficulties by learning to listen with curiosity. An eye-opener of a course which is as much a key to understanding ourselves as others."

*Gill Hitchen, Church of England, Vicar, Warrington (May 2021, Transforming Conflict – Online Workshop)*

"It was so helpful to have the time and space to consider how we all react to conflict, both as individuals and within larger systems, to learn different strategies and approaches that avoid escalating the problems and can help people find common ground. The sessions were both informative and inspiring, the facilitation of discussion was excellent, and the exercises were illuminating. Highly recommend!"

*Dr Alison Gray, URC Tutor in Cambridge Federation (July 2021, Two day Online Workshop – Handling Conflict Constructively)*

**BRIDGE BUILDERS MINISTRIES**  
**(a company limited by guarantee)**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 - continued**

**Impact of Covid-19 Pandemic**

With almost all training during the period having to take place online, development work in enabling a wider range to be offered has continued. This has highlighted both the benefits and the limitations of this mode of delivery. Emerging from the pandemic, as we return to in-person training, the possibility of offering ongoing online support through facilitated groups to build on the foundation of the in-person work is being developed as a strategic step in embedding learning.

**Financial Review**

Bridge Builders had a surplus for the year ended 31 August 2021 of £4,981 compared to a deficit in 2020 of £36,661.

Total income for the year was £77,542 (2020 £157,467).

The principal sources of funding during the year were;

- fees from training courses and workshops of £45,894 (2020 £57,126);
- mediation fees of £21,358 (2020 £41,593);
- grants of £1,650 (2020 £37,355); and
- donations received of £7,871 (2020 £20,437).

Total expenditure for the year was £72,561 (2020 £120,806)

The principal items of expenditure were;

- staff costs of £38,685 (2020 £52,047);
- venue costs for courses of £4,712 (2020 £36,620),
- training partner service costs of £16,150 (2020 £10,824), and
- operating costs of £11,749 (2020 £16,312).

Net assets of the charity at the year-end were £78,811.

As on 31<sup>st</sup> August 2021 there are no monies in restricted funds.

The trustees' policy has been to hold an unrestricted operational reserve representing a minimum of six months' worth of expenditure. Based on expenditure levels associated with the current operating model, at the 31 August 2021, this has been achieved.

**Risk Management**

The trustees review major risks on an ongoing basis, and in particular, at each of the Trustee meetings. In this way the Trustees are ensuring that we are paying due attention to the stability of our operations and to our duty of care to both our staff and programme participants. Financial sustainability and strategic risk assessments are also constantly considered.

During the period, the most significant risk impacting the organization has been the ongoing global Covid pandemic, and its impact on training and hence income generation, as in-person contact has been severely limited.

That said, the pandemic has forced the charity to be more creative and adaptable in the delivery methods used for its various offerings and we have been successful in adopting a variety of on online delivery methods.

**BRIDGE BUILDERS MINISTRIES**  
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**TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 - continued**

This transition has allowed the charity to maintain reasonable income, and to meet all of its ongoing operating expenditure. Even as we move back to a more normal in person contact model, the charity is continuing to explore the movement towards a hybrid offering including a mixture of online and physical training.

At the time of writing the Annual Report, the trustees consider that all major risks, including those detailed above have been and continue to be successfully managed and mitigated

**Plans for Future Periods**

Having taken significant steps to put the charity onto a more sustainable cost base for the future, Bridge Builders has been able to focus on developing and delivering the high-quality training it is universally recognized for. This has been brought into sharper focus due to the impact of COVID-19. There was already a trend away from residential training to more bespoke training for the specific needs of individual clients. However, the pandemic has accelerated the trend away from largely fixed base residential workshops to putting more resources online. Significant additional funding has been secured to enable this to take place in a timescale consistent with client needs.

We see this trend as likely to continue into the future, and it is envisioned that training needs will be increasingly met through a mix of online and in-person training. Bridge Builders has been able to use its capabilities, skills and resources to position itself for this future demand. This mix of training is based on the modularization of what has been offered in residential courses as well as new material developed for our clients.

In addition, Bridge Builders has consistently provided as part of its core capability a widely acknowledged range of mediation services, from one-to-one to organization wide mediation. The demand for these services has grown during the pandemic and we believe will continue. Whilst the primary focus for Bridge Builders going forward will be the continued development and provision of high quality training to meet the evolving needs of clients, Bridge Builders will continue to look at how future mediation services can best be provided nationwide to meet these growing individual and corporate needs.

We will continue to seek grants to help us to develop our existing capabilities and our future range of services, and we are in the process of recruiting additional staff to ensure we are well placed to respond to the changing nature of the training and mediation marketplace for reconciliation and peace-making.

**Trustees' Responsibilities**

The trustees (who are also the directors for the purpose of company law) are responsible for preparing their report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources

**BRIDGE BUILDERS MINISTRIES**  
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**TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 - continued**

and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

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

This report was approved by the Board on 18<sup>th</sup> May 2022, and signed on their behalf by;

Chair of Trustees  
Rev. Steve Cobbin

**BRIDGE BUILDERS MINISTRIES**  
**(a company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIDGE BUILDERS MINISTRIES**

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Bridge Builders Ministries ('the charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the trustees of a charitable company, 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 charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

**Independent examiner's statement**

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 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).

**BRIDGE BUILDERS MINISTRIES**  
**(a company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIDGE BUILDERS MINISTRIES -  
continued**

**Independent examiner's statement (continued)**

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.

Mr J Dovey FCCA

Date 18.5.2027

**BRIDGE BUILDERS MINISTRIES**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR END 31<sup>ST</sup> AUGUST 2021**

		Income Fund	Operational Reserve	Total Unrestricted Funds	Total Unrestricted Funds
		2021	2021	2021	2020
	Note	£	£	£	£
<b>INCOME FROM</b>					
Charitable activities	3	68,010		68,010	99,550
Grants	4	1,650		1,650	37,355
Donations		7,871		7,871	20,437
Interest		11		11	125
		<u>77,542</u>	<u>-</u>	<u>77,542</u>	<u>157,467</u>
<b>EXPENDITURE ON</b>					
Charitable activities	5	60,519		60,519	96,495
Operating costs	6	11,749		11,749	16,312
Management and administration	7	293		293	7,999
		<u>72,561</u>	<u>-</u>	<u>72,561</u>	<u>120,806</u>
<b>NET (EXPENDITURE)/INCOME</b>		<u>4,981</u>	<u>-</u>	<u>4,981</u>	<u>36,661</u>
Fund balances at start of year		<u>73,830</u>		<u>73,830</u>	<u>37,169</u>
<b>FUND BALANCES AT END OF YEAR</b>		<u><u>78,811</u></u>	<u><u>-</u></u>	<u><u>78,811</u></u>	<u><u>73,830</u></u>

**BRIDGE BUILDERS MINISTRIES**  
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**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> AUGUST 2021**

		2021	2020
	Note	£	£
<b>CURRENT ASSETS</b>			
Debtors	10	18,399	12,883
Cash at bank and in hand		106,502	88,588
		<u>124,901</u>	<u>101,471</u>
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due within one year	11	46,090	27,641
<b>NET CURRENT ASSETS</b>		<u>78,811</u>	<u>73,830</u>
<b>TOTAL NET ASSETS</b>		<u>78,811</u>	<u>73,830</u>
<b>Representing:</b>			
<b>UNRESTRICTED INCOME FUND</b>		4,981	36,661
BB Fund General		4,446	4,446
Fund balances at start of year		34,384	(2,277)
<b>UNRESTRICTED OPERATIONAL RESERVE</b>		35,000	35,000
		<u>78,811</u>	<u>73,830</u>

**BRIDGE BUILDERS MINISTRIES**  
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For the year ended 31 August 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The financial statements were approved by the trustees on 18<sup>th</sup> May 2022 and signed on their behalf by:

Chair of Trustees  
Reverend Steve Cobbin

**BRIDGE BUILDERS MINISTRIES**  
**(a company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2021**

**1 Accounting policies**

**(a) Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s). The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements do not include a cash flow statement as the Company has taken advantage of the exemption available to it within the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102).

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires the trustees to exercise their judgements in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2. The trustees have prepared the financial statements on the going concern basis.

**(b) Income recognition**

Course fees are invoiced in advance and only recognised once the course has been run. Grants and donations relating to specific activities are deferred until the related expenditure is incurred. Interest is accounted for on an accruals basis.

**(c) Expenditure recognition**

Resources expended are accounted for on an accruals basis.

**(d) Computer equipment**

All computer equipment costing less than £2,000 is charged in the Statement of Financial Activities in the year of acquisition.

**(e) Taxation**

The company is a registered charity under the Charities Act 2011 and therefore no liability to taxation arises.

**(f) Public benefit entity**

The charity is a public benefit entity.

**BRIDGE BUILDERS MINISTRIES**  
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**YEAR ENDED 31 AUGUST 2021**

**1 Accounting policies - continued**

**(g) Financial Instruments**

The Charity has chosen to adopt Sections 11 and 12 of FRS 102 in respect of Financial Instruments

*Short term debtors and creditors*

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities in 'operating costs'.

*Cash and cash equivalents*

Cash and cash equivalents comprise cash at bank and in hand.

*Offsetting*

Financial assets and liabilities are offset and the net amounts presented in the accounts 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.

**(h) Fund structure**

The Company's Funds constitute unrestricted funds, which the trustees are free to use for any purpose in furtherance of the charitable objectives.

**2 Judgements in applying accounting policies and key sources of estimation uncertainty**

In preparing the financial statements, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimation means that actual outcomes could differ from these estimates. Whilst the trustees have made judgements, estimates and assumptions in preparing the financial statements, they consider that these have not had a significant effect on amounts recognised.

**3 Charitable activities which generate funds**

	2021	2020
	£	£
Course fees	45,894	57,126
Mediation fees	21,358	41,593
Consultancy	560	378
Other income	198	453
	<u>68,010</u>	<u>99,550</u>

**BRIDGE BUILDERS MINISTRIES**  
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**NOTES TO THE FINANCIAL STATEMENTS – continued**  
**YEAR ENDED 31 AUGUST 2021**

	2021	2020
	£	£
<b>4 Grants received</b>		
Grants	<u>1,650</u>	<u>37,355</u>
	<u><u>1,650</u></u>	<u><u>37,355</u></u>

	2021	2020
	£	£
<b>5 Charitable expenditure</b>		
Staff costs	38,685	42,760
Redundancy	0	3,556
Venue costs	4,712	36,620
Training costs	16,150	10,824
Travel and subsistence	75	1,800
Books and stationery	<u>897</u>	<u>935</u>
	<u><u>60,519</u></u>	<u><u>96,495</u></u>

	£	£
<b>6 Operating costs</b>		
Office Expenses	4,125	5,099
Professional Fees	2,518	5,728
Bursary Fund	0	0
Banking and Bookkeeping	1,090	1,008
Hardware and software support	<u>4,016</u>	<u>4,477</u>
	<u><u>11,749</u></u>	<u><u>16,312</u></u>

**BRIDGE BUILDERS MINISTRIES**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**YEAR ENDED 31 AUGUST 2021**

	2021	2020
	£	£
<b>7 Management and administration</b>		
Administration staff costs	0	3,981
Administration redundancy costs	0	1,750
Fundraising	0	1,990
Other (Travel Expenses, welfare and Suspense Account)	293	278
	<u>293</u>	<u>7,999</u>

The company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the Statement of Financial Activities as they accrue.

	2021	2020
	£	£
<b>8 Debtors</b>		
Trade debtors	16,167	10,660
Other debtors	1,520	1,520
Prepayments and accrued income	711	703
	<u>18,398</u>	<u>12,883</u>

	2021	2020
	£	£
<b>9 Creditors</b>		
Trade creditors	-	-
Accruals and deferred income (see note 10)	45,720	27,450
Other creditors	370	191
	<u>46,090</u>	<u>27,641</u>

**BRIDGE BUILDERS MINISTRIES**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**

**YEAR ENDED 31 AUGUST 2021**

<b>10 Deferred income movement</b>	<b>£</b>
At 1 September 2020	26,820
Released in year	(5,460)
Deferred in year	<u>22,850</u>
At 31 August 2021	<u><u>44,210</u></u>

Deferred income is recognised when funds are received in advance of a course being run. The deferred income is released once the course has run, in accordance with the income recognition accounting policy of the Company.

**11 Related party transactions**

No trustees have received any remuneration or any other benefits from employment with the charity. None of the trustees have claimed expenses during the year for travel, subsistence, and accommodation costs.

During the year, mediation training services were provided by Clarity Development, a company owned by the spouse of one of the trustees of the charity. The total fees charged for these services were £1,500 and there was no outstanding balance at the year end.

The total aggregate value of donations received during the year from trustees or other related parties where no conditions have been placed on such donations is £600.