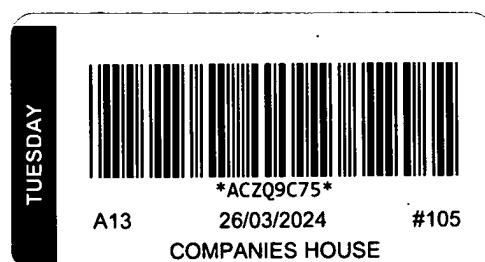




BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)
Company number: 07336077

TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023



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
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
(a company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023 - 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 2023. 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 1st 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 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.

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 2023 - 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

A full programme of open residential courses was run during the year with a total of 68 participants:

- 4 -9 September 2022: **Transforming Conflict 1** 19 participants
- 29 January – 3 February 2023: **Transforming Conflict 1** 17 participants
- 27 March – 1 April 2023: **Transforming Conflict 2** 12 participants
- 14 - 19 May 2023: **Transforming Conflict 1 for Senior Christian Leaders** 20 participants

We also ran 7 online and 27 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:

- South Derbyshire Deanery
 - URC Wales
 - Church in Wales
 - Wycliffe Hall, Oxford
 - Holy Trinity Church, Brussels
 - URC SE Synod
 - Portsmouth Pathway Theological Training Scheme
 - URC North Thames Ministers' Spring School
 - CPAS Arrow Programme
 - Swindon Deanery
- and the Church of England dioceses of:
- Newcastle
 - Gloucester
 - Bristol
 - Truro
 - Derby
 - Durham
 - Leeds
 - Liverpool
 - Guildford
 - London (Stepney Area)
 - London (Willesden Area Senior Leadership Team)

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023 - continued

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 586 people participated in these workshops (464 in person, plus 122 online).

To facilitate ongoing support and training for those who had attended the foundation residential training, a new programme of short online training opportunities, called "Just Remind Me", was piloted with two free of charge workshops. A total of 20 people attend these, and it is hoped to extend this programme as part of an online subscription programme

This means that during 2022-23, 606 people attended Bridge Builders training.

Alongside the training, we also provided coaching, mediation and other services at the request of church organisations and individuals. Due to the demand on time and resources involved, we have limited the number of large scale group interventions, and focussed on a small amount of individual mediation work. During the year, Bridge Builders:

- conducted 6 interventions either directly or using Bridge Builders' partners, with other enquiries handed on to Bridge Builders' partners as outside referrals
- led a number of work consultancy or coaching sessions for individuals and groups 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 workshop has opened my thinking to group dynamics and peoples' styles in communication. A wonderfully insightful and practical workshop."

Church administrator (September 2022, Handling Conflict Constructively, 1 day workshop)

"Real and significant growth in self-awareness. Learning embodied and constructed so well. Great development for enriched relationships and improved leadership. "

Church of England Team Vicar (Jan 2023, Transforming Conflict 1)

"It's a really good springboard, particularly when beginning to think how members of a team might manage conflict differently".

Lay pastoral assistant (May 2023, Handling Conflict Constructively, 1 day workshop)

"Brilliant - enlightening, engaging, challenging and totally relevant to my leadership and ministry, delivered by excellent facilitators".

Salvation Army Divisional Leader (May 2023, Transforming Conflict 1 for Senior Christian Leaders)

Financial Review

Bridge Builders had a deficit for the year ended 31 August 2023 of £19,979 compared to a surplus in 2022 of £8,035.

Total income for the year was £105,104 – a decrease of 1.2% from £106, 970 in 2022.

The principal sources of funding during the year were;

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023 - continued

- fees from training courses and workshops of £89,330 (2022 £82,595);
- mediation fees of £6,522 (2022 £9,368);
- grants of £1,200 (2022 £1,200); and
- donations received of £6,764 (2022 £13,102).

Total expenditure for the year was £125,672 – an increase of 27% from £98,935 in 2022 - principally derived from increased staffing costs as we employed an additional part-time training provider to increase our delivery capacity, and a 26% increase in training venue costs, reflecting the full return to in-person training, as well as the forced movement to new, more expensive venues following the closure of our previous provider.

The principal items of expenditure were;

● staff costs	£65,374	(2022 £42,804)
● venue costs for courses	£34,356	(2022 £27,231)
● training partner service costs	£13,383	(2022 £15,296)
● operating costs	£10,082	(2022 £10,476)

Net assets of the charity at the year-end were £66,867 (2022 £86,846).

As on 31st August 2023 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, on 31st August 2023 this has been achieved.

Risk Management

The trustees review major risks on an ongoing basis, and through the Trustee Board meetings. In this way the Trustees are ensuring that they 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 risks are also constantly considered.

During the period, the most significant risk was deemed to be sustainability of the delivery / operating model that could result from potential unavailability of key staff. Linked to this, is the additional risk /issue of the long-term sustainability of an organisation that is dependent on the skills and expertise of a single key member of staff who is providing all the organisation's operational leadership, and the majority of its training delivery and the associated financial income. These risks continue to be reviewed and mitigations sought by the Board of Trustees – including establishing thinking for mid to longer term staffing options / methods.

Plans for Future Periods

The impact of the Covid pandemic is still being felt in the provision of a mix of in-person and online resources to clients. However, there has been a growing confidence in clients to return to more face-to-face service provision and this is expected to continue. Whilst residential courses have remained popular, there has been an increasing desire from clients for more bespoke training, to meet specific and local needs, and we fully expect this trend to continue into the future. Indeed, our confidence here has led to the recruitment of an additional part-time member of staff who has considerable training and mediation experience to help facilitate and grow this aspect of our work.

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023 - continued

The investment in bespoke training is also allowing Bridge Builders to continually bring the benefits of this work into the ongoing development of resources for residential courses.

Bridge Builders will continue to provide, as part of its core capability, a range of mediation services, which, based on our experience to date, we see leading to additional training and resourcing opportunities.

Notwithstanding the provision of mediation services, 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 individual and corporate clients.

Whilst clients continue to experience challenges in their budgets, we strongly believe that Bridge Builders has the skills and capabilities to meet the current and emerging needs of both existing and new clients in an increasingly tense and anxious world.

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 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

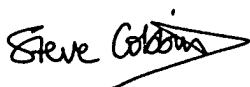
BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023 - continued

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 21/03/2024, and signed on their behalf by;

A handwritten signature in black ink that reads "Steve Cobbin". The signature is written in a cursive style and is followed by a long, horizontal, slightly wavy line that extends to the right.

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 2023 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 25.3.2024

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR END 31ST AUGUST 2023**

		Income Fund	Operational Reserve	Total Unrestricted Funds	Total Unrestricted Funds
		2023	2023	2023	2022
	Note	£	£	£	£
INCOME FROM					
Charitable activities	3	96,595		96,595	92,611
Grants	4	1,200		1,200	1,200
Donations		6,764		6,764	13,102
Interest		1,134		1,134	98
		<u>105,104</u>		<u>105,104</u>	<u>106,970</u>
EXPENDITURE ON					
Charitable activities	5	115,117		115,117	88,059
Operating costs	6	10,082		10,082	10,476
Management and administration	7	473		473	400
		<u>125,672</u>		<u>125,672</u>	<u>98,935</u>
NET (EXPENDITURE)/INCOME		(19,979)		(19,979)	8,035
Fund balances at start of year		86,846		86,846	78,811
FUND BALANCES AT END OF YEAR		66,867		66,867	86,846

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

BALANCE SHEET
AS AT 31ST AUGUST 2023

		2023	2022
	Note	£	£
CURRENT ASSETS			
Debtors	8	16,160	12,490
Cash at bank and in hand		78,340	101,295
		<u>94,500</u>	<u>113,785</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	9	27,633	26,939
NET CURRENT ASSETS		<u>66,867</u>	<u>86,846</u>
TOTAL NET ASSETS		<u>66,867</u>	<u>86,846</u>
Representing:			
UNRESTRICTED INCOME FUND		(19,979)	8,035
BB Fund General		4,446	4,446
Fund balances at start of year		47,400	39,365
UNRESTRICTED OPERATIONAL RESERVE		35,000	35,000
		<u>66,867</u>	<u>86,846</u>

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

For the year ended 31 August 2023 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 2023 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 21/03/2024 and signed on their behalf by:

A handwritten signature in black ink that reads "Steve Cobbin". The signature is written in a cursive style and is underlined with a single horizontal stroke.

Chair of Trustees
Reverend Steve Cobbin

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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 2023

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.

	2023	2022
	£	£
3 Charitable activities which generate funds		
Course fees	89,330	82,595
Mediation fees	6,522	9,368
Consultancy	90	340
Other income	653	359

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

<u>96,595</u>	<u>92,661</u>
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NOTES TO THE FINANCIAL STATEMENTS – continued
YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
4 Grants received		
Grants	<u>1,200</u>	<u>1,200</u>
	<u>1,200</u>	<u>1,200</u>

	2023	2022
	£	£
5 Charitable expenditure		
Staff costs	65,374	42,804
Venue costs	34,356	27,231
Training costs	13,383	15,296
Travel and subsistence	527	212
Books and stationery	<u>1,477</u>	<u>2,516</u>
	<u>115,117</u>	<u>88,059</u>

	2023	2022
	£	£
6 Operating costs		
Office Expenses	4,810	4,338
Professional Fees	1,807	2,260
Banking and Bookkeeping	812	936
Hardware and software support	<u>2,653</u>	<u>2,942</u>
	<u>10,082</u>	<u>10,476</u>

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - continued
YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
7 Management and administration		
Staff welfare	<u>473</u>	<u>400</u>
	<u>473</u>	<u>400</u>

	2023	2022
	£	£
8 Debtors		
Trade debtors	11,654	10,258
Other debtors	2,804	1,520
Prepayments and accrued income	<u>1,702</u>	<u>712</u>
	<u>16,160</u>	<u>12,490</u>

	2023	2022
	£	£
9 Creditors		
Trade creditors	-	-
Accruals and deferred income (see note 10)	28,255	26,762
Other creditors	<u>(622)</u>	<u>177</u>
	<u>27,633</u>	<u>26,939</u>

BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - continued

YEAR ENDED 31 AUGUST 2023

10 Deferred income movement	£
At 1 September 2022	30,530
Released in year	(51,225)
Deferred in year	<u>48,950</u>
At 31 August 2023	<u>28,255</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

During the year, Liz Griffiths as a director of the company, received remuneration for her employment as the Director of Training. No other trustees have received any remuneration or any other benefits from employment with the charity.

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 £1,213 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 £782.