

**BRIDGES NORTH YORKSHIRE**  
**Unaudited Financial Statements**

ACCOUNTS FOR YEAR ENDED  
31<sup>st</sup> March 2021

ACCOUNTS REPORT AND FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
31<sup>st</sup> March 2021

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CHARITY REGISTERED NUMBER: 1154634 (England and Wales)

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

**Reference and administrative details**

**Registered charity name:** Bridges North Yorkshire

**Charity registered number:** 1154634

**Principal office:** 5 Nelson Terrace  
Stockton on Tees  
TS18 1NJ

**Trustees:** Mrs C Bligh  
Mr M Eltringham  
Cllr P Kirton  
Ms J Williams-Cook

**Accountants:** Charles & Co.  
Office 22A  
The Off Quay Building  
Foundry Lane  
Newcastle upon Tyne  
NE6 1LH

## **Structure, Governance and Management**

### **Governing document, organisational structure and appointment of Trustees**

Bridges North Yorkshire is a Charitable Incorporated Organisation (CIO), registered on 19 November 2013 and is governed by its constitution which was adopted on 4 May 2013. The CIO will be administered by the trustees consisting of no fewer than 3 and no more than 8 members. Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

### **Trustees Induction and Training**

Most trustees are already familiar with the work of the charity before accepting appointment. New trustees are provided with copies of the constitution, latest accounts and business plans and are encouraged to meet the staff and service users. They are also encouraged to attend any external courses which are appropriate to their role as trustees.

### **Risk Management**

The trustees have evaluated the major risks to which the charity is exposed and have put in place systems to identify and mitigate those risks. In particular the bookkeeping and administration is outsourced to a firm with a great deal of experience in this field, who have been able to assist the trustees with their obligations.

### **Objectives and Activities**

The objectives of the CIO are to relieve the suffering caused by substance misuse by making help, support and advice available to the family and friends of drug users. Also the charity will work to advance the education of voluntary, statutory agencies and the public in all aspects of drug, alcohol abuse and addictive behaviours. Its causes, remedies, prevention and the caring role associated with substance misuse.

### **Achievements and Performance**

Bridges North Yorkshire has been looking into new funding streams and hopes to receive funding within the financial year.

The CIO has also been busy creating a new website to enable contact via phone and Skype for clients from the North Yorkshire area.

### **Financial Review**

The Statement of Activities shows a deficit for the year of £480.

The trustees' annual report was approved on 24th April 2021 and signed on behalf of trustees by:

Mrs C Bligh  
Trustee

### **Independent Examiner's Report to the Trustees of Bridges Tees Valley**

#### **Year Ended 31 March 2021**

I report on the financial statements for the year ended 31 March 2021, which comprise the statement of financial activities, statement of financial position and the related notes.

#### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also

includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that any material respect the requirements.

- to keep accounting records in accordance with section 130 of the 2011 Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charles & Co.  
Office 22A  
The Off Quay Building  
Foundry Lane  
Newcastle upon Tyne  
NE6 1LH

24th April 2021

**Statement of Financial Activities****31 March 2021**

		<b>2021</b>	<b>2020</b>
		Unrestricted funds	Total funds
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Expenditure</b>			
Expenditure on charitable activities	<b>4,5</b>	<b>(480)</b>	(633)
<b>Total Expenditure</b>		<b>(480)</b>	<b>(633)</b>
Transfer between funds			
<b>Net surplus /(expenditure) in funds</b>		<b>(480)</b>	<b>(633)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		<b>32,921</b>	<u>33,554</u>
<b>Total funds carried forward</b>		<b><u>32,441</u></b>	<b><u>32,921</u></b>

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

## Statement of Financial Position

31 March 2021

		2021	2020
	Note	£	£
<b>Fixed Assets</b>			
Tangible fixed assets		0	0
<b>Current Assets</b>			
Debtors	10	0	0
Cash at bank and in hand		<u>33,871</u>	<u>33,871</u>
		<b>33,871</b>	<b>33,871</b>
<b>Creditors: within one year</b>	11	<u>1430</u>	<u>950</u>
<b>Net current assets</b>		<b>32,441</b>	<b>32,921</b>
<b>Creditors: longer than one year</b>			
<b>Total assets less current liabilities</b>		<b>32,441</b>	<b>32,921</b>
<b>Net Assets</b>		<u><b>32,441</b></u>	<u><b>32,921</b></u>
<b>Fund of the charity</b>			
Unrestricted funds		<b>32,441</b>	<u><b>32,921</b></u>
<b>Total charity funds</b>	12	<u><b>32,441</b></u>	<u><b>32,921</b></u>

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

Mrs C Bligh  
Trustee



## Notes to the Financial Statements

Year ended 31 March 2021

### 1. General Information

The company is a registered charity in England and Wales and is incorporated. The address of the principal office is 5 Nelson Terrace, Stockton on Tees, TS18 1NJ.

### 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 Charities Act 2011.

### 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 and 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.

#### Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 19.

### **Judgments and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the amounts reported. These estimates and judgments 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 projects or commitments.

Restricted funds are subject 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.

### **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 it's 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**

Resources expended are included in the statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by the staff on those activities.

### **Tangible assets**

All fixed assets are initially recorded at cost.

### **Depreciation**

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

Equipment	-	20% straight line
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### **Financial instruments**

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

Basic financial instruments are initially recognised at the amount receivable or payable including any transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate. In which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Expenditure on charitable activities by fund type

	2021	
	Unrestricted funds	Total funds
	£	£
Charitable activities	(0)	(0)
Support costs	<u>(480)</u>	<u>(480)</u>
	(480)	(480)
	2020	
	Unrestricted funds	Total funds
	£	£
Support costs	<u>(573)</u>	<u>(573)</u>

**5. Expenditure on charitable activities by activity type**

		<b>2021</b>	2020
	Support Costs	<b>Total funds</b>	Total funds
	£	£	£
Charitable activities	0	<b>0</b>	
Governance costs	<u>480</u>	<b><u>480</u></b>	573
<b>Total</b>	<u>480</u>	<b><u>480</u></b>	<u>573</u>

**6. Analysis of support costs**

	<b>2021</b>	2020
	£	£
Finance costs	<u>0</u>	<u>60</u>

**7. Independent examination fees**

	<b>2021</b>	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<b><u>480</u></b>	<u>480</u>

**8. Staff costs and emoluments**

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

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60000 during the year (2020: NIL).

**9. Trustee remuneration and expenses**

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

**10. Debtors**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u>0</u>	<u>0</u>

**11. Creditors: amounts falling due within one year**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>480</u>	<u>480</u>

**12. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2020	Expenditure	At 31 March 2021
	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>32,921</u>	<u>(480)</u>	<u>32,441</u>