BRIDGE2 (LIVERPOOL) LIMITED

England & Wales · Charity number 1195634

Details

Status	Registered
Legal form	Charitable company
Company number	11360911
Registered	2021-08-25
Register	View on the Charity Commission register

Contact

Address	36 Windsor Street Liverpool L8 1XF
Phone	07704797399
Email	admin@bridge2.co.uk
Website	www.bridge2.co.uk

Activities

Objects: 1. THE PROMOTION OF SOCIAL INCLUSION FOR THE PUBLIC BENEFIT AMONG PEOPLE WHO ARE REFUGEES AND ASYLUM SEEKERS WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR SOCIAL AND ECONOMIC POSITION, BY PROVIDING:1) EDUCATION AND TRAINING IN THE ENGLISH LANGUAGE AND IN VOCATIONAL SKILLS;2) SOCIAL AND RECREATIONAL FACILITIES AND EVENTS INVOLVING THE LOCAL COMMUNITY.2. THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP ANYWHERE IN THE WORLD BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING?AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT.3. THE RELIEF OF UNEMPLOYMENT OF THOSE GRANTED REFUGEE STATUS AND THOSE SEEKING ASYLUM IN THE UNITED KINGDOM, AND IN PARTICULAR LIVERPOOL, BY THE PROVISION OF VOCATIONAL AND SKILLS TRAINING, ADVICE AND SUPPORT.

Activities: A charity serving the asylum seeker, refugee, and local community throughout the central Liverpool area, assisting them as they transition into a purpose-filled life in the UK. We offer various services such as English classes and cultural classes, skills workshops and art workshops, support groups, and practical support like clothes, toiletries, and food.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£89,997	£74,967	-	-
2024-05-31	£103,332	£83,369	-	-
2023-05-31	£109,646	£79,089	-	-
2022-05-31	£142,994	£115,343	-	-

Trustees

Name	Role	Appointed
Merfyn Huw Vaughan Cave	Chair	2022-12-09
Samuel James Hayes		2021-08-25
Sanaz Ghafari-Movahead		2021-08-25

BRIDGE2 (LIVERPOOL) LIMITED

England & Wales - Charity number 1195634

Accounts

Registered Charity Number: 1195634

Registered Company Number: 11360911 (England and Wales)

Bridge2 (Liverpool) Limited

Company Limited by Guarantee

Annual Report and Unaudited Financial Statements for the Year Ended 31 May 2025

Legal and Administrative Information

Trustees	Mr Rauni Da Mota Mr Samuel James Hayes Mrs Sanaz Ghafari-Movahead Mr Merfyn Huw Vaughan Cave Mrs Kathleen Rogers
Charity number	1195634
Company number	11360911
Registered office	St James Mission Hall 36 Windsor Street Liverpool L8 1XF
Independent examiner	Karen Owen ACA McParland Williams 13 Liverpool Road North Maghull Merseyside L31 2HB
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP

Contents

Report of the Trustees (including Directors' report)
for the Year Ended 31 May 2025

The trustees, who are also directors for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019)".

Impact Report 2025

Our Purpose

Our purpose is to create a safe space for asylum seekers, refugees and the local community; to build community through celebrating cultures, innovation, languages and art; and to equip individuals and organisations to create sustainable futures for themselves and others.

Bridge2 Liverpool provides a safe and welcoming environment where people who are new to the UK can build confidence, develop English language skills, meet essential needs and feel a genuine sense of belonging. Many of those we support have experienced trauma and poor mental health, often linked to displacement caused by war or conflict. Our programmes are designed to support recovery, strengthen resilience and improve emotional, physical and mental wellbeing.

Activities and Achievements in 2025

Throughout 2025, Bridge2 Liverpool delivered a broad programme of practical support, learning opportunities and community activities. Our work focused on reducing hardship, tackling isolation and helping people feel more settled and connected in Liverpool. We continued to combine immediate crisis support with longer-term confidence building and integration.

Meeting Immediate Needs

The Shop continued to offer dignified access to essential clothing for individuals and families facing financial hardship. During the year, 1,086 people used the service and a total of 5,430 clothing items were distributed. This support helped ease financial pressure while allowing people to choose items that suited their needs.

Food insecurity remained a pressing issue for many in our community. In 2025, our foodbank distributed approximately 6,250 food items to around 1,250 people in need. For many households, this provided vital short-term support during periods of uncertainty and rising living costs.

English Language and Integration Support

Limited English continues to be one of the main barriers to independence for people new to the UK. Our mixed-gender ESOL programme ran across four levels, with up to 40 learners attending each week. Over 40 weeks we delivered 320 sessions, generating approximately 2,800 learner attendances.

Feedback from learners was very positive. Around 70% reported improved English language skills, 85% said they felt more confident using English in everyday situations, and 78% told us the classes helped them better understand life and services in the UK. These sessions remain an important pathway towards greater independence, volunteering and employment.

Our women-only ESOL class continued to provide an important culturally safe space. One group of 15 women attended weekly over 40 weeks, generating up to 600 attendances. Feedback showed that 72% improved their English, 88% felt more confident communicating outside the home and 82% said the women-only environment helped them participate more fully.

Alongside formal learning, our weekly Scouse Club offered relaxed conversational practice. Running for one hour per week over 40 weeks, with an average of 16 participants, the sessions generated approximately 640 attendances. Participants told us the club helped them better understand local accents and feel more confident in everyday conversations.

Reducing Isolation and Improving Wellbeing

Our Coffee and Conversation sessions remained a vital early engagement and social support space. We delivered 80 sessions across 46 weeks, providing 160 hours of informal support. Participants reported strong outcomes, with 80% saying they felt less isolated, 83% reporting improved confidence speaking English, and 85% noting improved wellbeing.

The women-only craft group continued to provide a safe, creative environment for connection and confidence building. One group of 15 women attended weekly across 40 sessions, generating up to 600 attendances. Feedback showed that 84% reported improved wellbeing, 87% felt less isolated, and 81% reported increased confidence.

Women's exercise sessions were delivered weekly over 24 weeks and supported both physical and emotional health. Among participants, 82% reported improved physical wellbeing, 79% noted improvements in mood and mental health, and 76% said they felt more active and motivated.

Group walks also played an important role in improving wellbeing and social connection. Ten walks were delivered with 150 participants taking part in total. Feedback indicated that 86% reported improved wellbeing, 80% met new people, and 78% felt more connected to their local area.

Community Connection and Cohesion

Bridge2 Liverpool continued to bring communities together through inclusive events and shared cultural experiences. Our summer Family Fun Day welcomed 65 attendees, with 90% saying the event helped their family feel more connected and 85% reporting improved wellbeing on the day.

Our garden workshop programme delivered eight sessions with 160 participants in total. Feedback showed that 88% reported improved wellbeing, 83% learned new skills and 79% increased their confidence in group participation.

We delivered three cross-cultural celebrations marking Newroz, Eid and Christmas, reaching 180 people. Feedback demonstrated that 92% felt their culture was positively celebrated, 87% felt more connected to the wider community and 85% reported an increased sense of belonging.

Our arts programme delivered three shows reaching a combined audience of 900 people. Audience feedback indicated that 89% reported increased understanding of different cultures, 86% felt the events brought communities together and 84% reported increased community pride.

Case Studies

Case Study 1: Building Confidence Through ESOL
Mohammed from Sudan joined our beginner ESOL class soon after arriving in Liverpool. He told us, "At first I was scared to speak English outside my home." Through regular attendance, his confidence and speaking skills improved. Mohammed has now progressed to the next ESOL level and attends Coffee and Conversation. He says, "Now I can speak to my children's school and do things by myself."

Case Study 2: Reducing Isolation Through Women's Activities
Genet from Eritrea joined our women-only craft and exercise sessions when she was feeling very isolated. She shared, "Before, I stayed at home most of the time." By attending regularly, she built friendships and confidence. Genet told us, "I feel happier and more confident coming here every week." She now encourages other women from her community to attend.

Case Study 3: Growing Confidence Through Garden Workshops
A couple from Iran began attending our garden workshops to connect with others in a relaxed outdoor setting. They told us, "The garden makes us feel peaceful and part of the community." Through the sessions, they learned new practical skills and built friendships. They shared that the workshops helped them feel more settled and positive about their life in Liverpool.

Case Study 4: Building Community Through Cultural Events
Local resident Faith joined our cross-cultural celebrations and attended one of our arts shows. Reflecting on her experience, she said, "These events helped me understand and appreciate different cultures in our community." Faith shared that attending made her feel more connected to her local area and proud to be part of a diverse Liverpool community.

Overall Impact

Across 2025, Bridge2 Liverpool continued to provide holistic, trauma-informed support addressing both immediate need and longer-term integration. Our work has helped to reduce hardship, improve English language confidence, lessen isolation and strengthen wellbeing. Just as importantly, our activities have brought people together across cultures, helping individuals and families feel more connected and hopeful about their future in Liverpool.

Structure, Governance and Management

The charity is a company limited by guarantee as defined by the Companies Act 2006 and is controlled by its governing document, it's memorandum and articles of association.

The board of trustees oversee the legal and financial responsibilities of the charity, and they meet formally as a board on a regular basis. The trustees also have responsibility for the overall direction and vision of the charity. None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £10 in the event of winding up.

Board of Trustees

The trustees, who are also the directors for the purposes of the Companies Act 2006, and who served during the year were:

Mr Samuel James Hayes
Mr Merfyn Huw Vaughan Cave (Chair)
Mrs Sanaz Ghafari Movahead
Mr Rauni Da Mota (resigned 23/09/2024)
Mrs Kathleen Rogers (resigned 3/6/2025)

Small company provisions

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

On behalf of the board of trustees

Mr Samuel James Hayes
Trustee
Dated: 28 February 2026

Statement of Trustees' Responsibilities

The trustees, who are also the directors of Bridge2 (Liverpool) Limited for the purpose of company law, are responsible for preparing the Trustee's 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Bridge2 (Liverpool) Limited

I report to the trustees on my examination of the accounts of the above charity (the Trust) for the year ended 31 May 2025, which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of 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.

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:

(1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: Karen Owen

Name: Karen Owen

Relevant professional qualification or membership of professional body : ACA/ICAEW

Address: McParland Williams
13 Liverpool Road North
Maghull
L31 2HB

Date: 28 February 2026

Statement of Financial Activities for the Year Ended 31 May 2025

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £
Income	2			
Donations and legacies		13,113	1,775	14,888
Charitable activities		500	51,092	51,592
Other trading activities		23,517	-	23,517
Other		-	-	-
Total income		37,130	52,867	89,997
Expenditure	3			
Raising funds		619	-	619
Charitable activities		25,857	48,491	74,348
Total expenditure		26,476	48,491	74,967
Net movement in funds		10,654	4,376	15,030
Reconciliation of funds				
Funds brought forwards		81,911	14,459	96,370
Fund carried forward		92,565	18,835	111,400

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

All income and expenditure derive from continuing activities.

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

Balance Sheet
As at 31 May 2025

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £
Fixed assets				
Tangible assets	6	85,173	-	85,173
Current assets				
Cash at bank and in hand		26,120	41,582	67,702
Liabilities				
Creditors: amounts falling due within one year	7	107	(41,582)	(41,475)
Net current assets		26,227	-	26,227
Total net assets		111,400	-	111,401
Creditors: amounts falling due after one year	8	-	-	-
Total net assets or liabilities		**111,400**	**-**	**111,400**
Funds of the Charity				
Restricted funds		-	-	-
Unrestricted funds		111,400	-	111,400
Total charity funds	10	**111,400**	**-**	**111,400**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The directors acknowledge their responsibilities for

a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2026 and were signed on its behalf by:

Mr Samuel James Hayes
Trustee

Notes to the Financial Statements for the Year Ended 31 May 2025

1. Accounting Policies

Bridge2 (Liverpool) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is St James Mission Hall, 36 Windsor Street, Liverpool, L8 1XF.

1.1 Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustee adopt the ‘going concern’ basis of accounting in preparing the accounts.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. In the case of performance related grants, income has been recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Such income is deferred when the donor has imposed conditions which must be met before the charity has unconditional entitlement. Note 9 gives details of the income deferred.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Assets

Tangible fixed assets are measured at cost and net of depreciation and any impairment losses. Depreciation is provided at the following annual rates in order to write off each tangible fixed asset over its estimated useful life, as follows:

Freehold buildings	2% p.a. on a straight line basis
Fixtures, fittings & equipment	25% p.a. on a straight line basis
Computers	25% p.a. on a straight line basis

1.6 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not able to recover Value Added Tax and expenditure is recorded in the accounts inclusive of VAT.

1.7 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds £
Donations and legacies			
Donations and gifts from individuals	13,113	1,775	14,888
	13,113	1,775	14,888
Charitable activities			
Performance related grants provided by other charities	-	51,092	51,092
Donations and gifts from other charities	500	-	500
	500	51,092	51,592
Other trading activities			
Property rental income	20,123	-	20,123
Sale of artwork	2,608	-	2,608
Other	786	-	786
	23,517	-	23,517
Total	37,130	52,867	89,997

3 Analysis of expenditure

	Unrestricted funds £	Restricted funds £	Total £
Raising funds			
Advertising and marketing	619	-	619
Charitable activities			
Staff costs	800	45,441	46,241
Depreciation	2,563	-	2,563
Project purchases	2,479	3,050	5,529
Premises expenses	16,816	-	16,816
Office expenses	2,970	-	2,970
Sundry expenses	229	-	229
Total	26,476	48,491	74,967

4 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
Charitable	8	7

Employment costs	**2025**	**2024**
	£	**£**
Wages and salaries	45,832	39,074
Social security costs	-	-
Other pension costs	409	354
	46,241	39,428

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

5 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £409.

6 Tangible fixed assets

	Freehold buildings	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
Cost				
At 1 June 2024	95,546	5,134	561	101,241
Additions	-	-	-	-
At 31 May 2025	95,546	5,134	561	101,241
Depreciation				
At 1 June 2024	9,555	3,529	421	13,505
Depreciation charged in the year	1,911	512	140	2,563
At 31 May 2025	11,466	4,041	561	16,068
Carrying amount				
At 31 May 2025	84,080	1,093	-	85,173

7 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Performance related grants held as deferred income	9	41,582	10,876
Taxation and social security		(248)	(460)
Short term loans	12	-	720
Other creditors		141	691
		41,475	11,827

8 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Start-up loan		-	2,800
Building purchase loans		-	9,125
		-	11,925

In February 2020, interest free loans were granted by individuals to Bridge2 as part of a fundraising initiative to enable the purchase of the freehold to our operating premises, 36 Windsor Street, Liverpool. Each lender was granted a security interest in 36 Windsor Street until the respective loan was repaid in full. Repayment of these loans began in October 2021 and ended in February 2025.

9 Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Income recognised in year £	Income deferred £	Total income £
Art Projects Grants			
Duchy of Lancaster Benevolent Fund	360	(217)	143
LCVS	-	104	104
Basement Renovation Grants			
Ford Britain	-	826	826
Hemby Trust	-	1,005	1,005
Community Support Group Grants			
Allen Lane Foundation	5,000	-	5,000
Austin Smith	-	1,000	1,000
City of Liverpool	4,104	6,874	10,978
Eleanor Rathbone	-	619	619
GSK	3,326	6,674	10,000
LCVS	1,747	1,253	3,000
Merseyside Community Investment Fund	-	115	115
PH Holt	3,504	352	3,856
Sport England	1,905	6,015	7,920
The National Lottery	2,869	100	2,969
Garden Project Grants			
Austin Smith	-	400	400
Eleanor Rathbone	2,381	-	2,381
National Garden Scheme	394	-	394
Torus Foundation	144	756	900
Overhead Grants			
Foyle Foundation	6,000	-	6,000
John Moores Foundation	4,581	5,419	10,000
Peoples Postcode Lottery	14,777	10,287	25,064
Total	**51,092**	**41,582**	**92,674**

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 May 2025 are represented by:			
Tangible assets	85,173	-	85,173
Current assets/(liabilities)	26,227	-	26,227
Long term liabilities	-	-	-

111,400	-	11,400

11 Trustees

No trustee expenses were reimbursed during the year. No trustees received remuneration during the year. One person connected to a trustee received remuneration during the year.

12 Related party transactions

During the year the company entered into the following transactions with related parties:

Rauni Da Mota was a trustee of the charity until 23/09/2024. His wife supplied services to the charity on a contractor basis during the period of £250.

13 Company limited by guarantee

Bridge2 (Liverpool) Limited is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £10.

Accounts

Registered Charity Number: 1195634

Registered Company Number: 11360911 (England and Wales)

Bridge2 (Liverpool) Limited

Company Limited by Guarantee

Annual Report and Unaudited Financial Statements for the Year Ended 31 May 2024

Legal and Administrative Information

Trustees	Mr Rauni Da Mota Mr Samuel James Hayes Mrs Sanaz Ghafari-Movahead Mr Merfyn Huw Vaughan Cave
Charity number	1195634
Company number	11360911
Registered office	St James Mission Hall 36 Windsor Street Liverpool L8 1XF
Independent examiner	Karen Owen ACA McParland Williams 13 Liverpool Road North Maghull Merseyside L31 2HB
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP

Contents

Report of the Trustees (including Directors' report)
for the Year Ended 31 May 2024

The trustees, who are also directors for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019)".

An introduction to Bridge2 (Liverpool) Limited

2023-24 has been our third year operating as a registered charity, following our conversion from Community Interest Company (CIC) status in August 2021. The company was incorporated as a company limited by guarantee, and registered as a Community Interest Company, in May 2018. This report outlines our aims and objectives as a charity, how we implemented these during the year, and our community impact.

Bridge2 is a charity working with asylum seekers and refugees across Liverpool, with a particular focus on those local to our premises in Toxteth, Merseyside, one of the most socio-economically deprived areas of the UK. Our vision is to build bridges between cultures and languages.

Objectives and activities

The primary aims of Bridge2 (Liverpool) Limited are:

1. The promotion of social inclusion for the public benefit among people who are refugees and asylum seekers who are socially excluded on the grounds of their social and economic position, by providing:
    1) education and training in the English language and in vocational skills;
    2) social and recreational facilities and events involving the local community.

2. The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

3. The relief of unemployment of those granted refugee status and those seeking asylum in the United Kingdom, and in particular, Liverpool, by the provision of vocational and skills training, advice and support.

Achievements and performance

Bridge2 continues to transform the lives of asylum seekers and refugees. By involving former service users in planning and working with 24 local organizations—including the Home Office, Migrant Help, Liverpool City Council, NHS, universities, colleges, charities, faith groups, churches, and businesses—we ensure effective, tailored support.

Mental Health & Well-being

540 individuals benefited from our art therapy and workshops, with 98% reporting improved mental health. Women's Art and Conversation Sessions supported 164 women, fostering connections and well-being.

Language Development

120 ESOL sessions were delivered across the year, helping 300 participants improve their English, with 98% expressing satisfaction with the progress they made during the sessions.

Essential Support Services

Our free Clothing Shop and Food Bank provided 3,650 clothing items and 1,050 food bags, helping maintain dignity and stability.

Social Integration

Welcome Mornings engaged 960 individuals, with 99% feeling welcomed and 88% forming new friendships, reducing social isolation.

Environmental Sustainability

We rehomed 16 bicycles and recycled 17 tonnes of fabric waste, promoting sustainability.

Impact & Commitment

100% of art therapy participants felt listened to; 98% felt understood. 99% of Welcome Morning attendees found the environment friendly.

Bridge2 remains dedicated to building resilience and inclusion, ensuring long-term support through sustainable efforts.

Financial Review

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation, and have taken note of the guidance available from the Charity Commission. As a newly registered charity, the Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately 3 months of expenditure, excluding projects fully funded by restricted grant funding and capital expenditure. The trustees have determined this to require approximately £10,000 in general funds.

Risk policy

The trustees have identified the following main risks to our organisation and responses to these risks are outlined below.

1. Health and Safety
A Health and Safety Policy has been adopted. Work has been carried out on risk assessments of all existing and new activities and new risk assessments are undertaken as required. Health and Safety induction and training is provided for all involved in project work.

2. Vulnerable Adults
A Safeguarding Vulnerable Adults policy is in place. The Trustees take seriously their responsibility to protect and safeguard vulnerable adults using Bridge2's services. All those involved are briefed on their responsibilities and are made fully aware of the organisation's safeguarding policy and procedures. Training is provided, and the policy and procedures are regularly to ensure they remain effective and up to date.

3. Financial Risks
Guidelines are issued to all on proper cash handling procedures. Instructions are issued to avoid making purchases in cash unless it is unavoidable. Departmental records and central accounts are monitored regularly. We receive regular guidance on financial risks from our company secretary, the Charity Commission, HMRC and third sector agencies. This helps us to keep up to date with newer areas of risk. Our independent examiner advises us of any specific areas of weakness that may be identified during the annual independent examination.

Plans for the future

Our main area of planning for the coming 12 months is to establish organisational sustainability. We want to explore and nurture ways to create sustainable projects that can eventually fund themselves. We will look to increase tenancy use of the building to generate rental income, which can be used to support projects and overhead costs as needed. Work around marketing to promote the building, and improvements to the facilities, is a priority.

The art gallery has potential to become a sustainable project through increasing sales of art and associated services, such as printing for artists, art classes, and exhibitions for established artists. We recently employed someone to help develop this project.

We will continue to offer support through our English classes, art therapy sessions, garden and skills workshops. These community support elements are predominately dependent on volunteers, and requires good community relationships and partnerships. A large part of this work is managing referrals and ensuring asylum seekers are aware of services available. Having permanent staff available to keep up-to-date on government changes, local council services and other organisations is crucial. The demand for our services continues to increase, and therefore so does our need for consistent, permanent staffing.

Structure, Governance and Management

The charity is a company limited by guarantee as defined by the Companies Act 2006 and is controlled by its governing document, it’s memorandum and articles of association.

The board of trustees oversee the legal and financial responsibilities of the charity, and they meet formally as a board on a regular basis. The trustees also have responsibility for the overall direction and vision of the charity. None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £10 in the event of winding up.

Board of Trustees

The trustees, who are also the directors for the purposes of the Companies Act 2006, and who served during the year were:

Mr Rauni Da Mota
Mr Samuel James Hayes
Mr Merfyn Huw Vaughan Cave (Chair)
Mrs Sanaz Ghafari Movahead

The following director was appointed after the year end:
Mrs Kathleen Rogers (appointed 10 June 2024)

Small company provisions

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

On behalf of the board of trustees

Mr Samuel James Hayes
Trustee
Dated: 28 March 2025

Statement of Trustees' Responsibilities

The trustees, who are also the directors of Bridge2 (Liverpool) Limited for the purpose of company law, are responsible for preparing the Trustee's 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Bridge2 (Liverpool) Limited

I report to the trustees on my examination of the accounts of the above charity (the Trust) for the year ended 31 May 2024, which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of 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.

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:

(1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:	Karen Owen
Name:	Karen Owen
Relevant professional qualification or membership of professional body :	ACA/ICAEW
Address:	McParland Williams 13 Liverpool Road North Maghull L31 2HB
Date:	27 March 2025

Statement of Financial Activities for the Year Ended 31 May 2024

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £
Income	2			
Donations and legacies		7,862	1,833	9,696
Charitable activities		1,000	53,175	54,175
Other trading activities		21,583	-	21,583
Other		17,878	-	17,878
Total income		48,323	55,009	103,332
Expenditure	3			
Raising funds		569	-	569
Charitable activities		35,206	47,594	82,800
Total expenditure		35,775	47,594	83,369
Net movement in funds		12,548	7415	19,963
Reconciliation of funds				
Funds brought forwards		69,363	7,044	76,407
Fund carried forward		81,911	14,459	96,370

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

All income and expenditure derive from continuing activities.

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

Balance Sheet
As at 31 May 2024

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £
Fixed assets				
Tangible assets	6	87,737	-	87,737
Current assets				
Cash at bank and in hand		21,510	10,876	32,386
Liabilities				
Creditors: amounts falling due within one year	7	(951)	(10,876)	(11,827)
Net current assets		20,559	-	20,559
Total net assets		108,296	-	108,296
Creditors: amounts falling due after one year	8	(11,925)	-	(11,925)
Total net assets or liabilities		**96,371**	**-**	**96,371**
Funds of the Charity				
Restricted funds		-	-	-
Unrestricted funds		96,371	-	96,371
Total charity funds	10	**96,371**	**-**	**96,371**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The directors acknowledge their responsibilities for

a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2025 and were signed on its behalf by:

Mr Samuel James Hayes
Trustee

Notes to the Financial Statements for the Year Ended 31 May 2024

1. Accounting Policies

Bridge2 (Liverpool) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is St James Mission Hall, 36 Windsor Street, Liverpool, L8 1XF.

1.1 Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustee adopt the ‘going concern’ basis of accounting in preparing the accounts.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. In the case of performance related grants, income has been recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Such income is deferred when the donor has imposed conditions which must be met before the charity has unconditional entitlement. Note 9 gives details of the income deferred.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Assets

Tangible fixed assets are measured at cost and net of depreciation and any impairment losses. Depreciation is provided at the following annual rates in order to write off each tangible fixed asset over its estimated useful life, as follows:

Freehold buildings	2% p.a. on a straight line basis
Fixtures, fittings & equipment	25% p.a. on a straight line basis
Computers	25% p.a. on a straight line basis

1.6 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not able to recover Value Added Tax and expenditure is recorded in the accounts inclusive of VAT.

1.7 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds £
Donations and legacies			
Donations and gifts from individuals	7,862	1,834	9,696
	7,862	1,834	9,696
Charitable activities			
Performance related grants provided by other charities	-	53,175	53,175
Donations and gifts from other charities	1,000	-	1,000
	1,000	53,175	54,175
Other trading activities			
Property rental income	20,174	-	20,174
Sale of artwork	1,409	-	1,409
Other	17,878	-	17,878
	39,461	-	39,461
Total	48,323	55,009	103,331

3 Analysis of expenditure

	Unrestricted funds £	Restricted funds £	Total £
Raising funds			
Advertising and marketing	569	-	569
Charitable activities			
Staff costs	4,962	34,466	39,428
Depreciation	2,807	-	2,807
Project purchases	939	3,427	4,366
Premises expenses	22,762	9,702	32,463
Office expenses	3,464	-	3,464
Sundry expenses	272	-	272
Total	35,775	47,594	83,369

4. Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
Charitable	7	7

Employment costs	2024	2023
	£	£
Wages and salaries	39,074	43,176
Social security costs	-	-
Other pension costs	354	421
	39,428	43,597

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

5. Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £354.

6. Tangible fixed assets

	Freehold buildings	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
Cost				
At 1 June 2023	95,546	4,537	561	100,644
Additions	-	597	-	597
At 31 May 2024	95,546	5,134	561	101,241
Depreciation				
At 1 June 2023	7,644	2,773	281	10,698
Depreciation charged in the year	1,911	756	140	2,807
At 31 May 2024	9,555	3,529	421	13,505
Carrying amount				
At 31 May 2024	85,991	1,605	140	87,737

7. Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Performance related grants held as deferred income	9	10,876	38,051
Taxation and social security		(460)	(1,339)
Short term loans	12	720	4,234
Other creditors		691	904
		11,827	41,850

8. Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Start-up loan		2,800	8,500
Building purchase loans		9,125	20,995
		11,925	29,495

In February 2020, interest free loans were granted by individuals to Bridge2 as part of a fundraising initiative to enable the purchase of the freehold to our operating premises, 36 Windsor Street, Liverpool. Each lender has been granted a security interest in 36 Windsor Street until the respective loan is repaid in full. Repayment of these loans began in October 2021.

9. Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Income recognised in year £	Income deferred £	Total income £
Art Projects Grants			
Duchy of Lancaster Benevolent Fund	1,137	143	1,280
LCVS	-	104	104
Basement Renovation Grants			
Ford Britain	2,174	826	3,000
Hemby Trust	-	1,005	1,005
Community Support Group Grants			
Austin Smith		1,000	1,000
DWF	1,000		1,000
Kelloggs	693		693
LCVS	2,662		2,622
Merseyside Community Investment Fund	1,382	115	1,497
Pilkington	5,000		5,000
PH Holt	1,144	3,856	5,000
The National Lottery	7,031	2,969	10,000
Garden Project Grants			
Austin Smith	-	400	400
Eleanor Rathbone	3,000	-	3,000
National Garden Scheme	1,243	394	1,637
Overhead grants			
Peoples Postcode Lottery	15,083	63	15,146
Swire Trust	11,667	-	11,667
Total	**53,175**	**10,876**	**64,051**

10. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 May 2024 are represented by:			
Tangible assets	87,737	-	87,737
Current assets/(liabilities)	20,559	-	20,559
Long term liabilities	(11,925)	-	(11,925)
	96,371	-	96,371

11. Trustees

No trustee expenses were reimbursed during the year. No trustees received remuneration during the year. One person connected to a trustee received remuneration during the year.

12. Related party transactions

During the year the company entered into the following transactions with related parties:

Rauni Da Mota is a trustee of the charity. His wife supplied services to the charity on a contractor basis during the year (£3,516).

Included in ‘Short term loans’ (note 7) is interest free loan from David Skews (£720), a previous company director, which is repayable on demand.

13. Company limited by guarantee

Bridge2 (Liverpool) Limited is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £10.

BRIDGE2 (LIVERPOOL) LIMITED

England & Wales - Charity number 1195634

Accounts

Company registration number: 11360911
Charity registration number: 1195634

Bridge2 (Liverpool) Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Mrs Karen Owen ACA
McParland Williams
13 Liverpool Road North
Maghull
Merseyside
L31 2HB

Bridge2 (Liverpool) Limited

Contents

Bridge2 (Liverpool) Limited

Reference and Administrative Details

Secretary	Mr David Mark Lake
Charity Registration Number	1195634
Company Registration Number	11360911
	The charity is incorporated in England and Wales.
Registered Office	36 Windsor Street Liverpool Merseyside L8 1XF
Independent Examiner	Mrs Karen Owen ACA McParland Williams 13 Liverpool Road North Maghull Merseyside L31 2HB
Accountants	McParland Williams Limited Maghull Business Centre 1 Liverpool Road North Maghull Merseyside L31 2HB

Bridge2 (Liverpool) Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2023.

Objectives and activities

Objects and aims

An introduction to Bridge2 (Liverpool) Limited

2022-23 has been our second year operating as a registered charity, following our conversion from Community Interest Company (CIC) status in August 2021. The company was incorporated as a company limited by guarantee, and registered as a Community Interest Company, in May 2018. This report outlines our aims and objectives as a charity, how we implemented these during the year, and our community impact.

The primary aims of Bridge2 (Liverpool) Limited are:

1. The promotion of social inclusion for the public benefit among people who are refugees and asylum seekers who are socially excluded on the grounds of their social and economic position, by providing:
1) education and training in the English language and in vocational skills;
2) social and recreational facilities and events involving the local community.

2. The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

3. The relief of unemployment of those granted refugee status and those seeking asylum in the United Kingdom, and in particular Liverpool, by the provision of vocational and skills training, advice and support.

Bridge2 (Liverpool) Limited

Trustees' Report

Objectives, strategies and activities

Plans for the future
Our main area of planning for the coming 12 months is to establish organisational sustainability. We want to explore and nurture ways to create sustainable projects that can eventually fund themselves. We want to look to increase tenancy use of the building to generate rental income. Work around marketing to promote the building, and improvements to the facilities, is a priority. We have now completed the basement renovation which provides more opportunities for projects. In the basement we will start games club, with pool tables and gaming.

The art gallery has potential to become a sustainable project through selling art and associated services, such as printing for artists, art classes, and exhibitions for established artists. We recently employed someone to help develop this project.

We will continue to offer support through our English classes, art therapy sessions, garden and skills workshops. These community support elements are predominately dependent on volunteers, and requires good community relationships and partnerships. A large part of this work is managing referrals and ensuring asylum seekers are aware of services available. Having staff available to keep up-to-date to government changes, local council services and other organisations is crucial. The need for our services continue to increase and therefore our need for consistent staff becomes more and more evident.

Public benefit

Bridge2 is a charity working with asylum seekers and refugees across Liverpool, with a particular focus on those local to our premises in Toxteth, Merseyside, one of the most socio-economically deprived areas of the UK. Our vision is to build bridges between cultures and languages.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance
Overview
New service users registered during the year 790

Nationalities we have served

Afghan-43
Albenia-1
Algeria-3
Bangldesh-1
Botswana-11
Cameron-5
Côte d'Ivoire-1
Democratic Republic of Congo-1
Egyptian-21
Elsalvador-1
Eritrean-55
Ethiopia-10
Honduras-1
India-1
Iran-107
Iraq-47
Kuwait-17
Libya-14
Nambia-15
Pakistan-7
Saudi Arabia- 8
Somali-11
Spain-1
Sudan-79
Syria- 58
Tajikistan-2
Turkey-7
Ukraine-20
Yemen-18
Zimbawe-1
Other/did not say-212

Gender
Total female-160
Total male-630

Community Support groups
We have weekly welcome mornings which have been attend by 670 people over the year. We offer free English sessions for refugees and asylum seekers to build more confidence in using English to overcome language barriers, access vital services, and to build community networks where they have resettled. While loneliness and uncertainty are common issues for asylum seekers, our sessions are designed for people to meet one another and build friendships while gaining a greater understanding of language and culture in Liverpool.
During December, we have enjoyed preparation for Christmas, putting up decorations and celebrating our Christmas parties. At the Christmas party we distributed 100 gifts to asylum seekers and refugees, many donated by our volunteers, their work colleagues and wider community.
We have worked with partners to provide extended services for those we work with. Through the year we hosted 2 Well being walks with partner organisation TLC who focus on employability.
Women's activities
We offer a number of activities for women only, to allow women from certain communities and faith groups to feel comfortable. This year we have provided weekly women's support groups. Women's conversation and craft sessions, women's only English classes and women's health workshops delivered by NHS community staff.
Garden Project
In 2023 through funding from the National Garden Trust we built a living wall. We also worked with partners Gateway Collective to deliver garden workshops. We grew fruit and vegetables and distributed them to our beneficiaries.
Culture and Arts Project
In February and May 2023 our gallery project had an exhibition which saw over 250 attend. The community art gallery and exhibition space on the ground floor of our building supports new and emerging artists, provides a space for creativity to flourish, and promotes cultural diversity in our brilliant city. The art gallery also acts as an avenue to raise money to support our other work with refugees, asylum seekers, and the local community.
To celebrate Eurovision being in Liverpool we celebrated Eurovision week and included art workshops and using music to tell stories of culture and home.
We also work with Chester University to provide a placement for a qualifying art therapist. The art therapist offers 2 sessions a week to asylum seekers.
Throughout the year we have run a number of free art workshops open to asylum seekers and refugees and the local community.

Community Care
We engage community partners which includes organisations, businesses, faith groups and individuals to collect clothes and toiletries to stock our pop up 'shop'. Asylum seekers have opportunity to come choose items from the shop for themselves and their families. Additionally, we work with Fareshare, a food waste organisation which gives us 40kg of food each week to distribute to asylum seekers. We also delivered warm clothes to asylum seeker men arriving and staying in hotels in the city.

Financial review

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation, and have taken note of the guidance available from the Charity Commission. The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately 6 months of expenditure, excluding projects fully funded by restricted grant funding and capital expenditure. The trustees have determined this to require approximately £10,000 in general funds.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Bridge2 (Liverpool) Limited

Trustees' Report

Trustees:	Mr Samuel James Hayes
	Mr Rauni Da Mota
	Mrs Sanaz Ghafari-Movahead
	Mr Merfyn Huw Vaughan Cave (appointed 30 December 2022)
Secretary:	Mr David Mark Lake

Structure, governance and management

Major risks and management of those risks

Health and Safety
A Health and Safety Policy has been adopted.

Work has been carried out on risk assessments of all existing and new activities and new risk assessments are undertaken as required. Health and Safety induction and training is provided for all involved in project work.

Vulnerable Adults
A Safeguarding Vulnerable Adults policy is in place. The Trustees take seriously their responsibility to protect and safeguard vulnerable adults using Bridge2's services.
All those involved are briefed on their responsibilities and are made fully aware of the organisation's safeguarding policy and procedures. Training is provided, and the policy and procedures are regularly to ensure they remain effective and up to date.

Financial Risks
Financial risk
Guidelines are issued to all on proper cash handling procedures. Instructions are issued to avoid making purchases in cash unless it is unavoidable. Departmental records and central accounts are monitored regularly. We receive regular guidance on financial risks from our company secretary, the Charity Commission, HMRC and third sector agencies. This helps us to keep up to date with newer areas of risk. Our independent examiner advises us of any specific areas of weakness that may be identified during the annual independent examination.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity’s principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity’s credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Bridge2 (Liverpool) Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 in business.

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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Bridge2 (Liverpool) Limited

Trustees' Report

The annual report was approved by the trustees of the charity on 28 February 2024 and signed on its behalf by:

....
Mr Samuel James Hayes
Trustee

Bridge2 (Liverpool) Limited

Independent Examiner's Report to the trustees of Bridge2 (Liverpool) Limited ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Bridge2 (Liverpool) Limited 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 your 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 Bridge2 (Liverpool) Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

....
Karen Owen
ICAEW

McParland Williams
13 Liverpool Road North
Maghull
Merseyside
L31 2HB

28 February 2024

Bridge2 (Liverpool) Limited

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	21,058	27,146	48,204
Charitable activities	4	-	33,309	33,309
Investment income	5	335	-	335
Other income	6	27,798	-	27,798
Total income		49,191	60,455	109,646
Expenditure on:				
Raising funds	7	(542)	-	(542)
Charitable activities	8	(20,653)	(53,529)	(74,182)
Other expenditure	9	(4,365)	-	(4,365)
Total expenditure		(25,560)	(53,529)	(79,089)
Net income		23,631	6,926	30,557
Net movement in funds		23,631	6,926	30,557
Reconciliation of funds				
Total funds brought forward		45,732	118	45,850
Total funds carried forward	19	69,363	7,044	76,407

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	4,439	22,920	27,359
Charitable activities	4	-	90,617	90,617
Other income	6	25,019	-	25,019
Total income		29,458	113,537	142,995
Expenditure on:				
Raising funds	7	(240)	-	(240)
Charitable activities	8	(5,550)	(106,627)	(112,177)
Other expenditure	9	(2,925)	-	(2,925)
Total expenditure		(8,715)	(106,627)	(115,342)
Net income		20,743	6,910	27,653
Net movement in funds		20,743	6,910	27,653

The notes on pages 14 to 28 form an integral part of these financial statements.

Bridge2 (Liverpool) Limited

Statement of Financial Activities for the Year Ended 31 May 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Reconciliation of funds				
Total funds brought forward		25,916	(7,718)	18,198
Total funds carried forward	19	46,659	(808)	45,851

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

Bridge2 (Liverpool) Limited

(Registration number: 11360911)
Balance Sheet as at 31 May 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	89,947	91,831
Current assets			
Cash at bank and in hand	16	57,807	66,658
Creditors: Amounts falling due within one year	17	(41,852)	(48,738)
Net current assets		15,955	17,920
Total assets less current liabilities		105,902	109,751
Creditors: Amounts falling due after more than one year	18	(29,495)	(63,900)
Net assets		76,407	45,851
Funds of the charity:			
Restricted income funds			
Restricted funds		7,044	(808)
Unrestricted income funds			
Unrestricted funds		69,363	46,659
Total funds	19	76,407	45,851

For the financial year ending 31 May 2023 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These 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.

Bridge2 (Liverpool) Limited

(Registration number: 11360911)
Balance Sheet as at 31 May 2023

The financial statements on pages 10 to 28 were approved by the trustees, and authorised for issue on 28 February 2024 and signed on their behalf by:

....
Mr Samuel James Hayes
Trustee

The notes on pages 14 to 28 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
36 Windsor Street
Liverpool
Merseyside
L8 1XF

These financial statements were authorised for issue by the trustees on 28 February 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Bridge2 (Liverpool) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Interest is regonised as received.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	**Depreciation method and rate**
Freehold buildings	2% per annum on a straight line basis
Fixtures, fittings and equipment	25% per annum on a straight line basis
Computer equipment	25% per annum on a straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	833	23,462	24,295
Donations from individuals	20,225	3,684	23,909
	21,058	27,146	48,204

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	10,780	10,780
Donations from individuals	4,439	12,140	16,579
	4,439	22,920	27,359

4 Income from charitable activities

	Restricted funds £	Total 2023 £
Performance related grants provided by other charities	24,955	24,955
DWP Kickstart grants provided by government	8,354	8,354
	33,309	33,309

Bridge2 (Liverpool) Limited

Notes to the Financial Statements for the Year Ended 31 May 2023

	Restricted funds £	Total 2022 £
Performance related grants provided by other charities	59,747	59,747
DWP Kickstart grants provided by government	30,870	30,870
	90,617	90,617

The breakdown of the Charitable Activity income in 2023 is as follows:

DWP Kickstart Initiative Grant £8,354

Reimagine Grants
Dulverton Trust £1,162
Merseyside R&W £153

Art Project Grants
LCVS Art Workshops £486

Basement Renovation Grants
J Murphy & Sons £153

Kellogg's Breakfast Club Grant £287

Community Support Grants
Albert Hunt £1,557
LCVS £1,500
Merseyside CIF Support Group £1,023
The National Lottery £10,000
Alchemy £500
Skelton £1,500
Astor Foundation £2,000

Covid Relief Grants
LCVS £78

Garden Project Grants
Elizabeth Rathbone £312
Eleanor Rathbone £3,000
Alpkit £44
Finniss Scott £177

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	335	335
Total for 2023	335	335

6 Other income

	Unrestricted funds General £	Total 2023 £
Fees and supplies	2,261	2,261
Rental income	24,700	24,700
	26,961	26,961

	Unrestricted funds General £	Total 2022 £
Fees and supplies	2,337	2,337
Rental income	22,375	22,375
	24,712	24,712

7 Expenditure on raising funds

	Direct costs £	Total costs £
Costs of generating donations and legacies	542	542
Total for 2023	542	542
Total for 2022	240	240

Bridge2 (Liverpool) Limited

Notes to the Financial Statements for the Year Ended 31 May 2023

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Staff costs	9,946	33,651	43,597
Project purchases	-	9,030	9,030
Premises expenses	6,725	10,848	17,573
Office expenses	109	-	109
Sundry expenses	913	-	913
Professional fees	2,960	-	2,960
	20,653	53,529	74,182

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Staff costs	340	64,321	64,661
Project purchases	255	36,716	36,971
Premises expenses	3,089	5,590	8,679
Office expenses	453	-	453
Sundry expenses	1,413	-	1,413
	5,550	106,627	112,177

9 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		1,440	1,440
Depreciation, amortisation and other similar costs		2,925	2,925
Total for 2023		4,365	4,365
Total for 2022		2,925	2,925

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	2,925	2,925

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	43,176	64,661
Pension costs	421	315
	43,597	64,976

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable	-	7

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independantly administered fund.

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2023 £
Examination of the financial statements	1,440

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 June 2022	95,546	4,057	-	99,603
Additions	-	1,041	-	1,041
At 31 May 2023	95,546	5,098	-	100,644
Depreciation				
At 1 June 2022	5,733	2,039	-	7,772
Charge for the year	1,911	874	140	2,925
At 31 May 2023	7,644	2,913	140	10,697
Net book value				
At 31 May 2023	87,902	2,185	(140)	89,947
At 31 May 2022	89,813	2,018	-	91,831

16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	1,009	646
Cash at bank	56,798	66,012
	57,807	66,658

17 Creditors: amounts falling due within one year

Bridge2 (Liverpool) Limited

Notes to the Financial Statements for the Year Ended 31 May 2023

	2023 £	2022 £
Other loans	4,234	7,530
Other taxation and social security	(1,340)	190
Other creditors	1	(1)
Pension scheme creditor	81	-
Accruals	825	1,310
Deferred income	38,051	39,709
	41,852	48,738

	2023 £	2022 £
Deferred income at 1 June 2022	(39,710)	(21,276)
Resources deferred in the period	(47,540)	(90,217)
Amounts released from previous periods	49,199	71,783
Deferred income at year end	(38,051)	(39,710)

18 Creditors: amounts falling due after one year

	2023 £	2022 £
Other loans	29,495	63,900

19 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General	45,732	49,191	(25,560)	69,363
Restricted funds	118	60,455	(53,529)	7,044
Total funds	45,850	109,646	(79,089)	76,407

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
General	25,916	29,458	(8,715)	46,659
Restricted funds	(7,718)	113,537	(106,627)	(808)
Total funds	18,198	142,995	(115,342)	45,851

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2023 £
Tangible fixed assets	89,829	118	89,947
Current assets	19,756	38,051	57,807
Current liabilities	(3,801)	(38,051)	(41,852)
Creditors over 1 year	(29,495)	-	(29,495)
Total net assets	76,289	118	76,407

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2022 £
Tangible fixed assets	91,713	118	91,831
Current assets	26,948	39,710	66,658
Current liabilities	(9,029)	(39,709)	(48,738)
Creditors over 1 year	(63,900)	-	(63,900)
Total net assets	45,732	119	45,851

21 Related party transactions

During the year the charity made the following related party transactions:

Rebecca Da Mota
(The wife of a trustee of the charity)
The Trustee's wife supplied services to the charity on a contractor basis in the amount of £5,148 (2022:£1,550).. At the balance sheet date the amount due to/from Rebecca Da Mota was £Nil (2022 - £Nil).

Rauni Da Mota
(Trustee of the Charity)
Interest free loan provided to the charity. At the balance sheet date the amount due to/from to Rauni Da Mota was £Nil (2022 - £896).

David Skews
(Trustee of the Charity until 30 December 2022)
Interest free loan provided to the charity. At the balance sheet date the amount due to David Skews was £4,234 (2022 - £6,634).

Bridge2 (Liverpool) Limited

Statement of Financial Activities by fund for the Year Ended 31 May 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	21,058	4,439
Investment income	335	-
Other income	27,798	25,019
Total income	49,191	29,458
Expenditure on:		
Raising funds	(542)	(240)
Charitable activities	(20,653)	(5,550)
Other expenditure	(4,365)	(2,925)
Total expenditure	(25,560)	(8,715)
Net income	23,631	20,743
Net movement in funds	23,631	20,743
Reconciliation of funds		
Total funds brought forward	45,732	25,916
Total funds carried forward	69,363	46,659

Bridge2 (Liverpool) Limited

Statement of Financial Activities by fund for the Year Ended 31 May 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	27,146	22,920
Charitable activities	33,309	90,617
Total income	60,455	113,537
Expenditure on:		
Charitable activities	(53,529)	(106,627)
Total expenditure	(53,529)	(106,627)
Net income	6,926	6,910
Net movement in funds	6,926	6,910
Reconciliation of funds		
Total funds brought forward	118	(7,718)
Total funds carried forward	7,044	(808)

Bridge2 (Liverpool) Limited

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	48,204	27,359
Charitable activities (analysed below)	33,309	90,617
Investment income (analysed below)	335	-
Other income (analysed below)	27,798	25,019
Total income	109,646	142,995
Expenditure on:		
Raising funds (analysed below)	(542)	(240)
Charitable activities (analysed below)	(74,182)	(112,177)
Other expenditure (analysed below)	(4,365)	(2,925)
Total expenditure	(79,089)	(115,342)
Net income	30,557	27,653
Net movement in funds	30,557	27,653
Reconciliation of funds		
Total funds brought forward	45,850	18,198
Total funds carried forward	76,407	45,851

Bridge2 (Liverpool) Limited

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	Total 2023 £	Total 2022 £
Donations and legacies		
Afghan Response donations	50	11,780
Donations and gifts	3,634	360
People's Lottery	9,173	-
Overhead Grants	14,289	10,780
Other Grants	833	-
Other Donations	20,225	4,439
	48,204	27,359
Charitable activities		
DWP Kickstart Initiative Grant	8,354	30,871
Reimagine grant	1,314	10,906
Art Projects grants	486	5,787
Basement Renovation grants	153	6,842
Kellogg's Breakfast Club grant	288	19
Community Support grants	18,080	20,471
Covid Relief Grants	78	1,370
Garden Project grants	4,556	14,351
	33,309	90,617
Investment income		
Interest on cash deposits	335	-
	335	-
Other income		
Sale of artwork	2,261	2,337
Rental income	24,700	22,375
Other income	837	307
	27,798	25,019
Raising funds		
Advertising	(542)	(240)
	(542)	(240)
Charitable activities		
Rent and rates (Restricted funds)	(1,164)	(293)

Bridge2 (Liverpool) Limited

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	Total 2023 £	Total 2022 £
Light, heat and power (Restricted funds)	(7,264)	(3,313)
Light, heat and power (Unrestricted funds)	-	(336)
Telephone and fax (Restricted funds)	(72)	(34)
Trade subscriptions (Unrestricted funds)	(237)	(103)
Hire of other assets (Unrestricted funds)	(73)	-
Legal and professional fees (Unrestricted funds)	(2,960)	-
Bank charges (Unrestricted funds)	(43)	(342)
Wages and salaries (Restricted funds)	(33,651)	(64,636)
Wages and salaries (Unrestricted funds)	(9,525)	(25)
Staff pensions (Unrestricted funds)	(421)	(315)
Travelling (Unrestricted funds)	(48)	(179)
Premises expenses (Unrestricted funds)	(6,724)	(3,089)
Insurance (Restricted funds)	(2,348)	(1,950)
Office expenses (Unrestricted funds)	(110)	(453)
Project purchases (Restricted funds)	(9,030)	(36,401)
Project purchases (Unrestricted funds)	-	(255)
Sundry expenses (Unrestricted funds)	(512)	(453)
	(74,182)	(112,177)
Other expenditure		
Accountancy fees (Unrestricted funds)	(1,440)	-
Depreciation of fixtures and fittings	(2,925)	(2,925)
	(4,365)	(2,925)

BRIDGE2 (LIVERPOOL) LIMITED

England & Wales - Charity number 1195634

Accounts

Registered Charity Number: 1195634

Registered Company Number: 11360911 (England and Wales)

Bridge2 (Liverpool) Limited

Company Limited by Guarantee

Annual Report and Unaudited Financial Statements for the Year Ended 31 May 2022

Legal and Administrative Information

Trustees	Mr Rauni Da Mota Mr Samuel James Hayes Mrs Sanaz Ghafari-Movahead Mr Merfyn Huw Vaughan Cave
Charity number	1195634
Company number	11360911
Registered office	St James Mission Hall 36 Windsor Street Liverpool L8 1XF
Independent examiner	Karen Owen ACA McParland Williams 13 Liverpool Road North Maghull Merseyside L31 2HB
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP

Contents

Report of the Trustees (including Directors' report)
for the Year Ended 31 May 2022

The trustees, who are also directors for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019)".

An introduction to Bridge2 (Liverpool) Limited

2021-22 has been our first year operating as a registered charity, following our conversion from Community Interest Company (CIC) status in August 2021. The company was incorporated as a company limited by guarantee, and registered as a Community Interest Company, in May 2018. This report outlines our aims and objectives as a charity, how we implemented these during the year, and our community impact. 2021-22 was our first year operating as a charity, and therefore prior year figures have not been included for all financial information below. Please refer to our 2020-21 accounts filed with Companies House for financial information prior to our registration as a charity.

Bridge2 is a charity working with asylum seekers and refugees across Liverpool, with a particular focus on those local to our premises in Toxteth, Merseyside, one of the most socio-economically deprived areas of the UK. Our vision is to build bridges between cultures and languages.

Objectives and activities

The primary aims of Bridge2 (Liverpool) Limited are:

1. The promotion of social inclusion for the public benefit among people who are refugees and asylum seekers who are socially excluded on the grounds of their social and economic position, by providing:
    1) education and training in the English language and in vocational skills;
    2) social and recreational facilities and events involving the local community.

2. The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

3. The relief of unemployment of those granted refugee status and those seeking asylum in the United Kingdom, and in particular Liverpool, by the provision of vocational and skills training, advice and support.

Achievements and performance

Afghan Response
August 2021 saw the arrival of thousands of Afghan refugees into the UK following the military withdrawal from Afghanistan. Hundreds of these refugees were temporarily house in Liverpool. Bridge2 immediately mobilised staff and volunteers to respond, providing clothing, toiletries, personal care items, suitcases and English classes to those housed in a nearby hotel, in collaboration with the local council and government agencies. We deployed staff and had a team based out of the hotel from September to December 2021. We raised £11,780 in donations from the public to help with the response. We continued to provide support for women until December 2022.

Community Support groups
We offer free English sessions for refugees and asylum seekers to build more confidence in using English to overcome language barriers, access vital services, and to build community networks where they have resettled. While loneliness and uncertainty are common issues for asylum seekers, our

sessions are designed for people to meet one another and build friendships while gaining a greater understanding of language and culture in Liverpool.

Reimagine Project
The Reimagine Project was born from our desire to serve the refugee and asylum seeker community, coupled with our care for environmental issues. The project focusses on reducing furniture and textile waste, and teaching others to do the same. Our goal is to help reduce waste while teaching others a valuable skill.
From May 2021 we began running workshops with refugees and people from the local community to teach them how to take old, unwanted furniture and turn it into something you would want in your home. The workshops teach how to choose the right furniture for repurposing, how to prepare it, sand it, paint or stain it, and finish it. We encourage the community to think twice before they bin an old piece of furniture, and instead donate it to us for the workshops.
From August 2021 we began running textile workshops with refugees and people from the local community to teach them how to use old clothing and scrap fabrics to create beautifully stitched patchwork, pillow covers, rugs, and all sorts of functional pieces. We also ran a series of 6 workshops for Afghan ladies living in the hotel, providing transport and lunch for those that attended.

Garden Project
In 2020 our asylum seeker forum made it clear that one of the most important things to help them along their journey would be to have a functioning garden space; a place where people from the community could come together and grow produce, a place to relax or meet a friend for a coffee, a place that could remind them of home.
Thanks to the Liverpool City Region Combined Authority and their Community Environment Fund, we received the funding needed to begin renovating the garden. Much of the work was done by Bridge2 staff and volunteers over the course of several months. Through a mutual contact we were introduced to the Murphy Group who mentioned that they frequently worked with charities and wanted to know more about our work. Murphy sent engineers to survey the site and two weeks later they returned with a crew of workers. They worked for two days, finishing the remainder of the work needed to transform the garden into exactly what we envisioned. We planted 18 fruit trees, the raised beds are filled with crisp lettuce, cauliflower, peppers, tomatoes, cabbage, and carrots, the seating area always has visitors, and the green space knows the pitter patter of children running and playing in the sun.

Arts Project
In July 2021 we launched the art gallery project, Gallery 1889, a community art gallery and exhibition space on the ground floor of our building that supports new and emerging artists, provides a space for creativity to flourish, and promotes cultural diversity in our brilliant city. The art gallery also acts as an avenue to raise money to support our other work with refugees, asylum seekers, and the local community.
During the year we hosted two art exhibition events. Micah Haynes, a young artist whose show ‘Moments Passed’, saw 300 people pass through the gallery. In December 2021 we exhibited the work of Iranian refugee Saeideh Rahimi Moghadan in an exhibition titled “At The End Of My Rainbow”. Saeideh is an artist we have walked alongside since her arrival in UK. She has MS and struggles daily, so having her own exhibition and being able to sell some of her pieces was a realisation of her dreams.

Financial Review

The Trustees have examined the charity’s requirements for reserves in light of the main risks to the organisation, and have taken note of the guidance available from the Charity Commission. As a newly registered charity, the Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately 3 months of expenditure, excluding projects fully funded by restricted grant funding and capital expenditure. The trustees have determined this to require approximately £5,000 in general funds.

Risk policy

The trustees have identified the following main risks to our organisation and responses to these risks are outlined below.

1. Health and Safety
A Health and Safety Policy has been adopted. Work has been carried out on risk assessments of all existing and new activities and new risk assessments are undertaken as required. Health and Safety induction and training is provided for all involved in project work.

2. Vulnerable Adults
A Safeguarding Vulnerable Adults policy is in place. The Trustees take seriously their responsibility to protect and safeguard vulnerable adults using Bridge2's services. All those involved are briefed on their responsibilities and are made fully aware of the organisation's safeguarding policy and procedures. Training is provided, and the policy and procedures are regularly to ensure they remain effective and up to date.

3. Financial Risks
Guidelines are issued to all on proper cash handling procedures. Instructions are issued to avoid making purchases in cash unless it is unavoidable. Departmental records and central accounts are monitored regularly. We receive regular guidance on financial risks from our company secretary, the Charity Commission, HMRC and third sector agencies. This helps us to keep up to date with newer areas of risk. Our independent examiner advises us of any specific areas of weakness that may be identified during the annual independent examination.

Plans for the future

Our main area of planning for the coming 12-24months is to establish organisational and project sustainability. We want to explore and nurture ways to create projects that can eventually fund themselves. We also have a small team of committed staff, some of whom have lived experience as refugees. While we are committed to the living wage, we see this as a minimum offering and we want to ensure fair for all our staff.

It is our hope that we can explore ways to fund our premises overheads without the need for grants. One way of doing this is through increasing tenancy use of the building to generate rental income. Work around marketing to promote the building, and improvements to the facilities, is a priority. In particular, we are keen to finish the refurbishment of the basement level as soon as possible.

The art gallery has potential to become a sustainable project through selling art and associated services, such as printing for artists, art classes, and exhibitions for established artists. This project needs a staff member with approximately 20 hours funding to establish the project.

We will continue to offer support through our English classes, art therapy sessions, garden and skills workshops. These community support elements are predominately dependent on volunteers, and requires good community relationships and partnerships. A large part of this work is managing referrals and ensuring asylum seekers are aware of services available. Having staff available to keep up-to-date to government changes, local council services and other organisations is crucial. Therefore, increased staffing is needed as the number of asylum seekers we support is constantly increasing.

Moving forward we would like to work closer with partner organisations. In particular, local businesses, other voluntary sector groups with similar aims or services, and the local public.
Our growing relationships with TLC (Transforming Lives Company), Gateway Collective and Vineyard Church will be key in the year ahead.

Structure, Governance and Management

The charity is a company limited by guarantee as defined by the Companies Act 2006 and is controlled by its governing document, it's memorandum and articles of association.

The board of trustees oversee the legal and financial responsibilities of the charity, and they meet formally as a board on a regular basis. The trustees also have responsibility for the overall direction and vision of the charity. None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £10 in the event of winding up.

Board of Trustees

The trustees, who are also the directors for the purposes of the Companies Act 2006, and who served during the year were:

Mr Rauni Da Mota
Mr Samuel James Hayes
Mr David Skews (Chair) (resigned 30 December 2022)
Mrs Sanaz Ghafari Movahead

The following director was appointed after the year end:
Mr Merfyn Huw Vaughan Cave (appointed 30 December 2022)

Small company provisions

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

On behalf of the board of trustees

Mr Samuel James Hayes
Trustee
Dated: 22 February 2023

Statement of Trustees' Responsibilities

The trustees, who are also the directors of Bridge2 (Liverpool) Limited for the purpose of company law, are responsible for preparing the Trustee's 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Bridge2 (Liverpool) Limited

I report to the trustees on my examination of the accounts of the above charity (the Trust) for the year ended 31 May 2022, which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of 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.

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:

(1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:	
Name:	Karen Owen
Relevant professional qualification or membership of professional body :	ACA/ICAEW
Address:	McParland Williams 13 Liverpool Road North Maghull L31 2HB
Date:	20/02/2023

Statement of Financial Activities for the Year Ended 31 May 2022

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £
Income	2			
Donations and legacies		4,439	22,920	27,359
Charitable activities			90,616	90,616
Other trading activities		24,712	-	24,712
Other		307	-	307
Total income		29,458	113,536	142,994
Expenditure	3			
Raising funds		240	-	240
Charitable activities		9,402	105,701	115,102
Total expenditure		9,642	105,701	115,343
Net movement in funds		19,816	7,835	27,651
Reconciliation of funds				
Fund balances at 31 May 2022		45,732	118	45,850

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

All income and expenditure derive from continuing activities.

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

Balance Sheet
As at 31 May 2022

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £
Fixed assets				
Tangible assets	6	91,713	118	91,831
Current assets				
Cash at bank and in hand		26,948	39,710	66,658
Liabilities				
Creditors: amounts falling due within one year	7	(9,029)	(39,710)	(48,739)
Net current assets		17,919	-	17,919
Total net assets		109,632	118	109,750
Creditors: amounts falling due after one year	8	(63,900)	-	(63,900)
Total net assets or liabilities		**45,732**	**118**	**45,850**
Funds of the Charity				
Restricted funds			118	118
Unrestricted funds		45,732		45,732
Total charity funds	10	**45,732**	**118**	**45,850**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The directors acknowledge their responsibilities for

a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 February 2023 and were signed on its behalf by:

Mr Samuel James Hayes
Trustee

Notes to the Financial Statements for the Year Ended 31 May 2022

1. Accounting Policies

Bridge2 (Liverpool) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is St James Mission Hall, 36 Windsor Street, Liverpool, L8 1XF.

1.1 Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustee adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. In the case of performance related grants, income has been recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Such income is deferred when the donor has imposed conditions which must be met before the charity has unconditional entitlement. Note 9 gives details of the income deferred.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Assets

Tangible fixed assets are measured at cost and net of depreciation and any impairment losses. Depreciation is provided at the following annual rates in order to write off each tangible fixed asset over its estimated useful life, as follows:

Freehold buildings	2% p.a. on a straight line basis
Fixtures, fittings & equipment	25% p.a. on a straight line basis
Computers	25% p.a. on a straight line basis

1.6 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not able to recover Value Added Tax and expenditure is recorded in the accounts inclusive of VAT.

1.7 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds £
Donations and legacies			
Donations and gifts	4,439	12,140	16,579
Overhead grants provided by other charities		10,780	10,780
	4,439	22,920	27,359
Charitable activities			
Performance related grants provided by other charities	-	59,746	59,746
DWP Kickstart grants provided by government	-	30,870	30,870
	-	90,616	90,616
Other trading activities			
Property rental income	22,375	-	22,375
Sale of artwork	2,337	-	2,337
Other	307	-	307
	25,019	-	25,019
Total	29,458	113,536	142,994

3 Analysis of expenditure

	Unrestricted funds £	Restricted funds £	Total £
Raising funds			
Advertising and marketing	240	-	240
Charitable activities			
Staff costs	340	64,637	64,977
Depreciation	2,925	-	2,925
Project purchases	255	35,474	35,729
Premises expenses	3,089	5,590	8,679
Office expenses	2,004	-	2,004
Sundry expenses	789	-	788
Total	9,642	105,701	115,343

4. Employees

Number of employees

The average monthly number of employees during the year was:

	2022
Charitable	7

Employment costs	2022
	£
Wages and salaries	64,661
Social security costs	-
Other pension costs	315
	64,977

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

5. Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £316.

6. Tangible fixed assets

	Freehold buildings	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
Cost				
At 1 June 2021	95,546	3,306	-	98,852
Additions	-	190	561	751
At 31 May 2022	95,546	3,496	561	99,603
Depreciation				
At 1 June 2021	3,822	1,025	-	4,847
Depreciation charged in the year	1,911	874	140	2,925
At 31 May 2022	5,733	1,899	140	7,772
Carrying amount				
At 31 May 2022	89,813	1,597	421	91,831

7. Creditors: amounts falling due within one year

	Notes	2022 £
Performance related grants held as deferred income	9	39,710
Taxation and social security		190
Short term loans	12	7,529
Other creditors		1,310
		48,739

8. Creditors: amounts falling due after more than one year

	Notes	2022 £
Start-up loan		11,500
Building purchase loans		51,800
Other creditors		600
		63,900

In February 2020, interest free loans were granted by individuals to Bridge2 as part of a fundraising initiative to enable the purchase of the freehold to our operating premises, 36 Windsor Street, Liverpool. Each lender has been granted a security interest in 36 Windsor Street until the respective loan is repaid in full. Repayment of these loans began in October 2021.

9. Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Income recognised in year £	Income deferred £	Total income £
Afghan Response donations	11,780	-	11,780
Art Projects Grants			
LCVS (Art Workshops)	462	538	1,000
LCVS (Art Mural)	5,280	-	5,280
Basement Renovation Grants			
Hemby Trust	1,495	1,005	2,500
The Clothworkers	847	153	1,000
J Murphy & Sons	4,500	-	4,500
Kellogg's Breakfast Club Grant	19	981	1,000
Community Support Group Grants			
Albert Hunt	443	1,557	2,000
Alchemy Foundation	-	500	500
LCVS	1,051	-	1,051
Merseyside Community Investment Fund	1,440	120	1,560
Steve Morgan Foundation	8,560	-	8,560
The National Lottery	8,977	-	8,977
Covid Relief Grants			
LCR	583	-	583
The Barrow Cadbury Trust Covid-19 Support Fund	19	-	19
The National Lottery	768	-	768
DWP Kickstart Initiative Grant	30,870	-	30,870
Garden Project Grants			
Alpkit	185	44	229
BHP	1,475	-	1,475
Eleanor Rathbone	3,000	-	3,000
Elizabeth Rathbone	1,688	312	2,000
Finnis Scott	1,225	177	1,402
LCC	-	400	400
LCR Eco Fund	6,777	-	6,777
Overhead Grants			
Cadent	679	-	679
John Moores Foundation	6,390	-	6,390
Postcode Lottery Grant	-	24,320	24,320
Sylvia Waddilove	1,000	-	1,000
The Foyle Foundation	1,712	8,288	10,000
The National Lottery	1,000	-	1,000
Reimagine Project Grants			
Dulverton Trust	3,058	1,162	4,220
Merseyside R&W	7,847	153	8,000
Other restricted donations	360	-	360
Total	**113,490**	**39,710**	**153,200**

10. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 May 2022 are represented by:			
Tangible assets	91,713	118	91,831
Current assets/(liabilities)	17,919	-	17,919
Long term liabilities	(63,900)	-	(63,900)
	45,732	118	45,850

11. Trustees

No trustee expenses were reimbursed during the year. No trustees received remuneration during the year. One person connected to a trustee received remuneration during the year.

12. Related party transactions

During the year the company entered into the following transactions with related parties:

Rauni Da Mota is a trustee of the charity. His wife supplied services to the charity on a contractor basis during the year (£1,550).

Included in ‘Short term loans’ (note 7) are interest free loans from David Skews (£6,634) and Rauni Da Mota (£896), which are repayable on demand.

13. Company limited by guarantee

Bridge2 (Liverpool) Limited is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £10.