

Bridge2 (Liverpool) Limited

Company Number 11360911

Charity Number 1195634

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

	Page
Report of the Trustees	4
Statement of Trustees Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the accounts	12

**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, its 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.

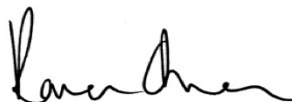
Independent examiner's statement

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:



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

		Unrestricted funds £	Restricted income funds £	Total funds £
Income	Notes			
	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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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
	<u>7,862</u>	<u>1,834</u>	<u>9,696</u>
Charitable activities			
Performance related grants provided by other charities	-	53,175	53,175
Donations and gifts from other charities	1,000	-	1,000
	<u>1,000</u>	<u>53,175</u>	<u>54,175</u>
Other trading activities			
Property rental income	20,174	-	20,174
Sale of artwork	1,409	-	1,409
Other	17,878	-	17,878
	<u>39,461</u>	<u>-</u>	<u>39,461</u>
Total	<u>48,323</u>	<u>55,009</u>	<u>103,331</u>

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	<u>35,775</u>	<u>47,594</u>	<u>83,369</u>

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
	<u>39,428</u>	<u>43,597</u>

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	<u>95,546</u>	<u>5,134</u>	<u>561</u>	<u>101,241</u>
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	<u>9,555</u>	<u>3,529</u>	<u>421</u>	<u>13,505</u>
Carrying amount				
At 31 May 2024	<u>85,991</u>	<u>1,605</u>	<u>140</u>	<u>87,737</u>

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
		<u>11,827</u>	<u>41,850</u>

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
		<u>11,925</u>	<u>29,495</u>

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)
	<u>96,371</u>	<u>-</u>	<u>96,371</u>

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.