

Bridges Programmes

Scotland · Charity number SC036344

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2004-10-12
Register	View on the OSCR register

Contact

Address	Tontine 20 Trongate Glasgow G1 5ES
Website	https://bridgesprogrammes.org.uk/

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty'

What the charity does: To support BAME and New Scots into employment and education through employability and related services

Beneficiaries: 'People with disabilities or health problems','People with a particular ethnic or racial origin','Other defined groups'

Objectives: 4 The organisation's purposes are: (a) To alleviate poverty by supporting BAME and New Scots into education, and meaningful employment through the provision of employability and other support services in Scotland.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,025,024	£1,117,191	-	13
2023-12-31	£802,213	£757,688	-	14
2022-12-31	£691,194	£646,177	-	15
2021-12-31	£550,504	£543,686	-	11
2020-12-31	£471,657	£424,209	-	11

Accounts

REGISTERED COMPANY NUMBER: SC352017 (Scotland)
REGISTERED CHARITY NUMBER: SCO36344

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE PERIOD
1 JANUARY 2024 TO 31 MARCH 2025
FOR
THE BRIDGES PROGRAMMES

Galbraith Pritchards
Chartered Accountants & Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

THE BRIDGES PROGRAMMES

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THE BRIDGES PROGRAMMES

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 January 2024 to 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Charitable Objects

The principal activity of the company in the period under review was the promotion of integration and equality, particularly though not exclusively with reference to asylum seekers and refugees, overseas professionals and workers and those suffering discrimination on grounds of religion or belief, ethnic origin, race, culture or immigration status and in doing so maximising the client group's full integration into society.

The main objects are:

- To raise public awareness of, and increase capacity to tackle, discrimination;
- To improve understanding of discrimination through research, publications and events
- To develop work based programmes including work experience and work shadowing;
- To develop re-training, re-skilling, conversion and accreditation of prior learning initiatives to aid access to the workplace for the client group;
- To take such action as to broaden the social, economic and cultural horizons of the client group.

All our charitable activities focus on the promotion of integration and equality and are undertaken to further our charitable purposes for the public benefit.

THE BRIDGES PROGRAMMES

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Review of Activities and Achievements

Bridges Programmes was founded in 2001, and has supported thousands of refugees, asylum seekers and migrants to safely rebuild their lives in Scotland, through employability and workplace integration. We are a welcoming and inclusive organisation with a strong focus on being person-centred and non-judgemental. Our diverse workforce is unique because it has a wealth of lived experience of arriving in the UK as New Scots.

Note that this report covers a 15 month period, as the Trustees changed our financial year for reporting purposes from the calendar year to an April - March financial year, in line with the financial reporting year of most contracts and grants received.

Throughout this period we continued to support New Scots into employment, through integration and empowerment, provision of English language training, information about employment and education, helping to convert qualifications gained abroad into UK equivalents, work placements, mock interviews, help to write and build CVs, etc. We particularly prize our engagement with employers to support New Scots.

Building on our previous employability programmes, we are the lead organisation in the GEMS Consortium, contracted by Glasgow City Council to provide employability support to black and minority ethnic people in Glasgow. Our partners in this consortium are Gecco, Clyde College, the Community Renewal Trust, Amina Muslim Women's Centre, Govanhill Community Development Trust and Cranhill Community Development Trust.

With support from COSLA we have continued our Fresh Start Project working directly with Hong Kong nationals moving to Scotland, providing practical and community support. Our Scottish Government funded Refugee Doctors Programme continued to support people into careers in the Scottish NHS through offering training, and financial and emotional support to refugee doctors seeking GMC Registration.

At a national policy level, Bridges Programmes has been a member of the New Scots Core Group, directly contributing to and influencing Scottish Government's New Scots Strategic Plan.

Our CEO Karen McIntyre left the employ of Bridges Programmes in January 2025 and was replaced on an interim basis by former Board member Kathleen Caskie, Bridges Trustees plan to recruit a new CEO in 2026.

FINANCIAL REVIEW

Principal funding sources

For the year under review the principle sources of funding were as follows:

Scottish Government
COSLA (Fresh Start)
Glasgow City Council (European Social Fund / No One Left Behind)

Reserves

The General Fund represents the unrestricted funds arising from past operational results. It also represents the free reserves of the charity. In the past the Trustees aimed for the balance on the unrestricted fund approximating to three months operating expenditure, which would cover revenue costs and the contractual obligations to staff. At the year end the unrestricted funds amounted to £311,277. The trustees continue to actively pursue other options for future funding.

THE BRIDGES PROGRAMMES

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

FUTURE PLANS

Bridges Programmes will continue to develop new approaches to helping support our beneficiaries into work and education, and will continue to look to new sources of funding to enable this, and for new partnerships to help us deliver on our goals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

For the period under review, the charity was controlled by its governing document, a deed of Trust, and constituted a limited company, limited by guarantee, as defined by the Companies Act 2006.

Bridges Programmes subsequently converted to become a Scottish Charitable Incorporated Organisation in July 2025.

Organisational structure

The directors of the charitable company ("the charity") are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association one third of the trustees shall retire at the Annual General Meeting. The retiring trustees shall be eligible for reappointment for a further period of three years.

The trustees meet regularly to administer the charity. Delegation of the management of the day to day operations of the charity has been made to the company secretary of the charity who is the chief executive of the charity. For the period under review this was initially Karen McIntyre and the responsibility was then transferred to Kathleen Caskie.

Appointment of Trustees

Bridges Programmes continues to recruit new trustees who can bring skills or experiences to our Board. We are keen to increase the number of trustees who have lived experience of migration, including from Bridges' clients. All trustees undertake a full induction in the rights and responsibilities of trustees and risk assessment.

Governance, Internal Control and Risk

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks. These procedures are periodically reviewed to ensure they still meet the needs of the charity.

Where a Bridges Programmes Director has a conflict of interest regarding a decision being made by the Board, they will be expected to remove themselves from the meeting while this item is being discussed and take no part in discussing or voting on it.

A Conflict of Interest is a situation where a decision made by the Bridges Programmes Board may have a possible financial, reputational, or other impact on any employer, family member, friend, or business associate of a Board member.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC352017 (Scotland)

Registered Charity number

SCO36344

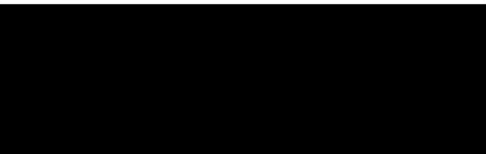
Registered office

Suite 10, First Floor
Tontine
20 Trongate
Glasgow
G1 5ES

THE BRIDGES PROGRAMMES

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

Trustees



Company Secretary



Senior Statutory Auditor



Auditors

Galbraith Pritchards
Chartered Accountants & Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Bankers

The Royal Bank of Scotland
788 Govan Road
Glasgow
G51 2YL

Solicitors

Wright, Johnston & Mackenzie LLP
302 St Vincent Street
Glasgow
G2 5RZ

EVENTS SINCE THE END OF THE PERIOD

Information relating to events since the end of the period is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Bridges Programmes for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

THE BRIDGES PROGRAMMES

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

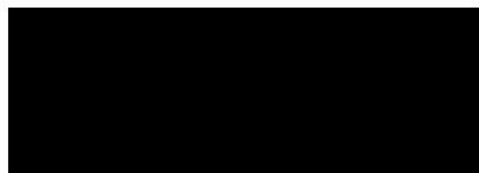
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Galbraith Pritchards, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 16 December 2025 and signed on its behalf by:



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE BRIDGES PROGRAMMES

Opinion

We have audited the financial statements of The Bridges Programmes (the 'charitable company') for the period ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 16 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE BRIDGES PROGRAMMES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

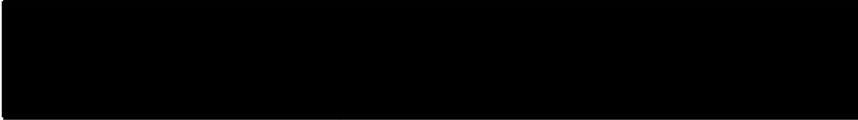
We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and, enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
THE BRIDGES PROGRAMMES**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Galbraith Pritchards
Chartered Accountants & Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Date:18 December 2025

THE BRIDGES PROGRAMMES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

				PERIOD 1/1/24 TO 31/3/25 Total funds £	YEAR ENDED 31/12/23 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,794	-	3,794	4,940
Charitable activities	3				
Government grants and other grants		133,197	-	133,197	106,558
European Social Fund		530,193	-	530,193	262,420
New Refugee Doctors' Programme		-	216,265	216,265	123,224
Skills Recognition Project		-	-	-	220
Scottish Refugee Council AMIF		-	-	-	129,378
SRC - Supporting New Scots		-	-	-	58,956
Fresh Start - Hong Kong		-	139,179	139,179	116,517
Other income		2,396	-	2,396	-
Total		<u>669,580</u>	<u>355,444</u>	<u>1,025,024</u>	<u>802,213</u>
EXPENDITURE ON					
Charitable activities	4				
Costs Directly Allocated to Activities					
		700,698	323,419	1,024,117	677,454
Support costs		42,359	50,715	93,074	80,234
Total		<u>743,057</u>	<u>374,134</u>	<u>1,117,191</u>	<u>757,688</u>
NET INCOME/(EXPENDITURE)		(73,477)	(18,690)	(92,167)	44,525
Transfers between funds	14	<u>82,354</u>	<u>(82,354)</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,877	(101,044)	(92,167)	44,525
RECONCILIATION OF FUNDS					
Total funds brought forward		302,398	193,557	495,955	451,430
TOTAL FUNDS CARRIED FORWARD		<u><u>311,275</u></u>	<u><u>92,513</u></u>	<u><u>403,788</u></u>	<u><u>495,955</u></u>

The notes form part of these financial statements

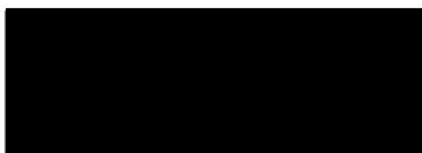
THE BRIDGES PROGRAMMES

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/12/23 Total funds £
CURRENT ASSETS					
Debtors	11	227,051	7,410	234,461	107,941
Cash at bank and in hand		200,787	129,039	329,826	451,299
		<u>427,838</u>	<u>136,449</u>	<u>564,287</u>	<u>559,240</u>
CREDITORS					
Amounts falling due within one year	12	(116,561)	(43,938)	(160,499)	(63,285)
		<u>311,277</u>	<u>92,511</u>	<u>403,788</u>	<u>495,955</u>
NET CURRENT ASSETS					
		<u>311,277</u>	<u>92,511</u>	<u>403,788</u>	<u>495,955</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>311,277</u>	<u>92,511</u>	<u>403,788</u>	<u>495,955</u>
NET ASSETS					
		<u>311,277</u>	<u>92,511</u>	<u>403,788</u>	<u>495,955</u>
FUNDS	14				
Unrestricted funds				311,277	302,398
Restricted funds				92,511	193,557
TOTAL FUNDS				<u>403,788</u>	<u>495,955</u>

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 16 December 2025 and were signed on its behalf by:



The notes form part of these financial statements

THE BRIDGES PROGRAMMES

CASH FLOW STATEMENT FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

		PERIOD 1/1/24 TO 31/3/25 £	YEAR ENDED 31/12/23 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	(121,139)	129,281
Interest paid		(334)	(293)
Net cash (used in)/provided by operating activities		(121,473)	128,988
Change in cash and cash equivalents in the reporting period		(121,473)	128,988
Cash and cash equivalents at the beginning of the reporting period		451,299	322,311
Cash and cash equivalents at the end of the reporting period		329,826	451,299

The notes form part of these financial statements

THE BRIDGES PROGRAMMES

NOTES TO THE CASH FLOW STATEMENT FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	PERIOD 1/1/24 TO 31/3/25 £	YEAR ENDED 31/12/23 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(92,167)	44,525
Adjustments for:		
Interest paid	334	293
(Increase)/decrease in debtors	(126,520)	120,692
Increase/(decrease) in creditors	97,214	(36,229)
Net cash (used in)/provided by operations	<u>(121,139)</u>	<u>129,281</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	451,299	(121,473)	329,826
	<u>451,299</u>	<u>(121,473)</u>	<u>329,826</u>
Total	<u>451,299</u>	<u>(121,473)</u>	<u>329,826</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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 2015)', 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.

The Trustees consider that there are no material uncertainties about the company's abilities to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Items under £1,000 are not capitalised.

Taxation

The company is recognised by the Inland Revenue as a charity and is accordingly exempt from taxation on income which is applied for charitable purposes. Expenditure is inclusive of any VAT which cannot be recovered.

Funds

Funds are classified as either restricted or unrestricted funds, defined as follows:

Restricted funds are subject to specific instruction which may be declared by the funding body or

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Funds

donor.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the company.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Leasing commitments

Rentals paid under operating leases are charged to the accounts as incurred.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Payments made to the scheme are charged annually in these accounts as part of employment costs.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PROVISIONS

Provisions are recognised when the company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

2. DONATIONS AND LEGACIES

	PERIOD	
	1/1/24	
	TO	YEAR ENDED
	31/3/25	31/12/23
	£	£
Donations	3,794	4,940
	<u> </u>	<u> </u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

3. INCOME FROM CHARITABLE ACTIVITIES

		PERIOD 1/1/24 TO 31/3/25 £	YEAR ENDED 31/12/23 £
Grants	Government grants and other grants	133,197	106,558
Grants	European Social Fund	530,193	262,420
Grants	New Refugee Doctors' Programme	216,265	123,224
Grants	Skills Recognition Project	-	220
Grants	Scottish Refugee Council AMIF	-	129,378
Grants	SRC - Supporting New Scots	-	58,956
Grants	Fresh Start - Hong Kong	139,179	116,517
		<u>1,018,834</u>	<u>797,273</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Costs Directly Allocated to Activities			
	1,024,117	-	1,024,117
Support costs	-	93,074	93,074
	<u>1,024,117</u>	<u>93,074</u>	<u>1,117,191</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	PERIOD 1/1/24 TO 31/3/25 £	YEAR ENDED 31/12/23 £
Staff costs	528,065	427,464
Hire of plant and machinery	17,995	9,218
Sundries	8,370	7,587
Staff training and recruitment	9,273	14,019
Staff travel	3,374	4,202
Overseas travel	-	440
Client expenses and childcare costs	18,929	23,884
Consultancy fees	19,023	-
Mentor & volunteer expenses	352	1,233
Doctor's project expenses	107,060	70,747
European Social Fund / No One Left Behind project expenses	311,676	118,660
	<u>1,024,117</u>	<u>677,454</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Support costs	83,574	9,500	93,074

Support costs, included in the above, are as follows:

	PERIOD	YEAR ENDED
	1/1/24	31/12/23
	TO	Total
	31/3/25	activities
	Support	£
	costs	£
	£	£
Other operating leases	43,043	36,018
Rates and water	1,087	588
Insurance	3,233	2,995
Light and heat	3,690	3,290
Telephone	10,164	4,974
Postage and stationery	13,494	8,579
Repairs and maintenance	8,529	15,103
Interest payable and similar charges	334	293
Auditors' remuneration	8,250	7,394
Auditors' remuneration for non audit work	1,250	1,000
	93,074	80,234

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	PERIOD	YEAR ENDED
	1/1/24	31/12/23
	TO	£
	31/3/25	£
	£	£
Auditors' remuneration	8,250	7,394
Other non-audit services	1,250	1,000
Hire of plant and machinery	17,995	9,218
Other operating leases	43,043	36,018

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025 nor for the year ended 31 December 2023.

9. STAFF COSTS

	PERIOD 1/1/24 TO 31/3/25 £	YEAR ENDED 31/12/23 £
Wages and salaries	483,946	390,674
Social security costs	34,075	28,848
Other pension costs	10,044	7,942
	<u>528,065</u>	<u>427,464</u>

The average monthly number of employees during the period was as follows:

	PERIOD 1/1/24 TO 31/3/25	YEAR ENDED 31/12/23
Charitable employees	<u>14</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

The company considers its key management personnel comprise the trustees and the chief executive. The total employment benefits including employer pension contributions of the key management personnel were £71,941 (2023: £64,814) for the 15 month period.

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2024 and 31 March 2025	<u>14,778</u>
DEPRECIATION	
At 1 January 2024 and 31 March 2025	<u>14,778</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 December 2023	<u>-</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/12/23
	£	£
Prepayments and accrued income	234,461	107,941

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/12/23
	£	£
Social security and other taxes	9,461	7,113
Accruals and deferred income	151,038	56,172
	160,499	63,285

Creditors include outstanding pension contributions of £1,636.

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/25	31/12/23
	£	£
Within one year	6,598	6,565

14. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	132,398	(73,475)	82,354	141,277
Designated - Development Fund	50,000	-	-	50,000
Designated - Working Capital Reserve	120,000	-	-	120,000
	302,398	(73,475)	82,354	311,277
Restricted funds				
Scottish Government Doctors Project	58,231	3,874	-	62,105
Scottish Refugee Council AMIF	96,176	(13,822)	(82,354)	-
SRC - Supporting New Scots	9,248	(9,248)	-	-
Fresh Start - Hong Kong	29,902	504	-	30,406
	193,557	(18,692)	(82,354)	92,511
TOTAL FUNDS	495,955	(92,167)	-	403,788

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	669,580	(743,055)	(73,475)
Restricted funds			
Scottish Government Doctors Project	216,264	(212,390)	3,874
Scottish Refugee Council AMIF	1	(13,823)	(13,822)
SRC - Supporting New Scots	-	(9,248)	(9,248)
Fresh Start - Hong Kong	139,179	(138,675)	504
	355,444	(374,136)	(18,692)
TOTAL FUNDS	<u>1,025,024</u>	<u>(1,117,191)</u>	<u>(92,167)</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	187,186	58,263	(113,051)	132,398
Designated - Development Fund	-	-	50,000	50,000
Designated - Working Capital Reserve	-	-	120,000	120,000
	187,186	58,263	56,949	302,398
Restricted funds				
Scottish Government Equality Unit	56,949	-	(56,949)	-
Scottish Government Doctors Project	43,957	14,274	-	58,231
Refugee Survival Trust	2,962	(2,962)	-	-
Scottish Refugee Council AMIF	115,188	(19,012)	-	96,176
Women Returners Programme	434	(434)	-	-
P.P.R.E.P	44,754	(44,754)	-	-
SRC - Supporting New Scots	-	9,248	-	9,248
Fresh Start - Hong Kong	-	29,902	-	29,902
	264,244	(13,738)	(56,949)	193,557
TOTAL FUNDS	<u>451,430</u>	<u>44,525</u>	<u>-</u>	<u>495,955</u>

THE BRIDGES PROGRAMMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	373,918	(315,655)	58,263
Restricted funds			
Scottish Government Doctors Project	123,224	(108,950)	14,274
Refugee Survival Trust	-	(2,962)	(2,962)
Skills Recognition Project	219	(219)	-
Scottish Refugee Council AMIF	129,378	(148,390)	(19,012)
Women Returners Programme	-	(434)	(434)
P.P.R.E.P	-	(44,754)	(44,754)
SRC - Supporting New Scots	58,956	(49,708)	9,248
Fresh Start - Hong Kong	116,518	(86,616)	29,902
	<u>428,295</u>	<u>(442,033)</u>	<u>(13,738)</u>
TOTAL FUNDS	<u>802,213</u>	<u>(757,688)</u>	<u>44,525</u>

Purposes of restricted funds

The funds from the Scottish Government Equality Unit are to part fund core project, staff and activities specifically employability and employer engagement.

The Scottish Government Doctors Project funds are to support refugee doctors, dentists and nurses achieve appropriate registration and enter the NHS. The funds also provide ongoing support and career planning as they plan their career within the NHS.

Refugee Survival Trust funds are disbursed for educational and employability needs of clients.

The Skills Recognition Project funds are to develop a national programme for overseas skills recognition.

The AMIF project (Asylum and Migration Integration Fund) is an integration project with the Scottish Refugee Council, the Workers Educational Association and Queen Margaret University.

The funds from the Scottish Government Employability Unit are to deliver a programme of womens vocational language and employability.

The funds from P.P.R.E.P are to support relocation teams in Local Authorities with the integration and support of resettled Afghans and Ukrainians.

Supporting new Scots fund "Building for the Future" is a programme to deliver an intervention to improve the opportunities for, and success of, refugee employment in Scotland.

The Fresh Start Programme is a vocational ESOL/Employability support package delivered to participants through face to face and distance learning based training.

Designated funds

14. MOVEMENT IN FUNDS - continued

A development fund has been created to recognise future demands for the costs of developing organisational infrastructure, including, IT and cybersecurity, website and branding, data protection and risk register.

A working capital fund has been created to recognise future cash flow needs in respect of projects where we may be the lead partner, and obliged to pay consortium partners prior to claiming funding in arrears.

Transfers between funds

SRC AMIF expenditure previously allocated as restricted has been reassessed as unrestricted and transferred from restricted funds to unrestricted funds.

15. RELATED PARTY DISCLOSURES

Kathleen Caskie resigned from the board on 25 November 2024 and provided consultancy services to the charity in the period from December 2024 to March 2025 amounting to £14,400.

16. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

17. POST BALANCE SHEET EVENTS

As noted in the Trustees Report the charity became a Scottish Charitable Incorporated Organisation on 18 July 2025.

18. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party.

19. FUTURE FUNDING

The future of the company will be dependent upon further funding agreements being reached. The trustees are hopeful the future funding from various sources will be forthcoming for the following year.

