

# **BRIDGES**

**(Charity No. 1029169)**

**Trustees Report & Financial Statements  
for the year ended 31 December 2021**

# **BRIDGES**

**(Charity No. 1029169)**

## **Trustees and Officers who served during 2021**

### **TRUSTEES**

Richard Dyson - Chairman  
David CW Stafford  
Barbara Abel  
Michael Musgrove - Secretary  
Susan E Oldfield  
François Meunier – Treasurer  
Adenike Omoregbee  
Rebecca Jordan

### **CENTRE MANAGER**

Mary Perrett

### **ASSISTANT TO THE CENTRE MANAGER**

Elizabeth A Martin-Lawrence

### **CENTRE TREASURERS**

Elizabeth Richmond  
Gwen Chappell

### **CENTRE COMMITTEE**

Mary Perrett – Chair  
Barbara Abel  
Stella Bundred  
Dot Francis  
Janet Lewis  
Elizabeth A Martin-Lawrence  
Chrissie Stephens  
Judy Webb  
Dorothy Sutton

### **CONSULTANTS**

Ronald V Sutton

### **ADDRESS**

Bridges Centre  
High Street  
Edenbridge  
Kent TN8 5AJ

Telephone 01732 868186

# BRIDGES

(Charity No. 1029169)

## Report of the Trustees for the year ended 31 December 2021

### Objectives

BRIDGES was established as a registered charity in 1993. It purchased and refurbished a former chapel in the centre of the High Street, Edenbridge, Kent in order to fulfil its core purpose of running an ecumenical Centre for the benefit of the whole community.

Staffed by volunteers under the supervision of a paid manager, the BRIDGES Centre offers a familiar and accessible place for people to meet, a listening ear, friendship, rest and refreshment, with particular regard for the needs of parents with young children, the aged, the unemployed and those who are lonely or distressed. Its aim is to bring together all sections of the community to their mutual benefit as visitors or volunteers, without discrimination, and to 'bridge the gaps' in local provision that are not being addressed by existing statutory or voluntary agencies. To that end BRIDGES provides specialist advice clinics, which give local people access to information and services without needing to travel to larger towns.

BRIDGES aims to demonstrate Christian faith in action through creating a welcoming community where anyone can find, or be, a 'good neighbour'. It maintains a Christian ethos of inclusivity and service, and encourages people to develop their creative and practical abilities.

BRIDGES priorities are:

- to overcome social isolation and strengthen communities
- to co-operate with other local organisations
- to build a sense of worth in volunteers and visitors alike
- to help find solutions to pressing personal needs
- to encourage Christians in the practice of their faith
- to create sustainable communities both locally and globally
- to encourage understanding and tolerance between people of different faiths and backgrounds

BRIDGES is committed to implementing high standards of care to volunteers and visitors who are children or vulnerable adults and, additionally, to ensuring that its policies and procedures meet current legislative requirements. There have been no breaches of BRIDGES safeguarding standards reported to the trustees in 2021.

### Organisational Structure

The Trustees met six times in 2021, to review strategy, policies and finance, and to receive reports from committees and working groups chaired by Trustees.

The BRIDGES Centre Committee (BCC), chaired jointly by the manager and a trustee, oversees the day-to-day running of the Centre on a daily basis. Volunteers become members of BRIDGES after a period of three months' service, and elect at the Annual Review up to seven of their number to serve on the BCC.

### Activities During 2021

During the first half of 2021 the country was still in the grip of the Covid-19 pandemic. BRIDGES staff could not be furloughed, and their salaries were being supported by Resilience Grants from the National Emergency Trust. They continued to provide online and phone support to volunteers and regular visitors, while taking online training courses, and preparing the programme of Post-Covid projects which had been identified as the core aims of the *Hope for Our Community* online appeal in October 2020. In total the BRIDGES Centre was operational for only 31 of the 52 weeks in 2021.

On 17.5.21 when the Government's *Roadmap to Recovery* was implemented, BRIDGES was able to resume its activities, but could only open the Community Café for 2½ hrs Mon-Fri, because almost half the volunteers were unable to return as a result of the pandemic. People who lived alone flocked back at the earliest opportunity. The *Creative Café Art Therapy* group was the only group activity that continued to function throughout the periods of lockdown, either socially-distanced at the Centre, or on zoom, as it could be classified as a 'support group'.

The BRIDGES Centre continued to operate as a Covid-Safe workplace, having previously installed sneeze-screens, completed risk assessments, reviewed new operational procedures, provided protective clothing (PPE) and refreshed training for staff and volunteers. Enough volunteers were available to open the Community Café from 10.00-12.30 on Mon-Fri with a simplified menu. The Government formally ended *Track and Trace* recording, though the Centre's maximum capacity remained reduced by Social Distancing requirements from 50 to 20 visitors at any one time. Only 2 volunteers at a time could assist the Manager, due to the limited space in the kitchen and servery. BRIDGES found itself in competition with every other voluntary group trying to recruit new volunteers, but people were scared of mixing in public, and the limited response was mostly from people still on furlough. Visitor numbers slowly increased from their lowest average of 15 per day in July-Aug 2020, but further growth remained restricted by the Centre's limited opening hours.

The first of the Post-Covid projects was launched on 4.6.21 with the opening of the first **Place of Welcome** in West Kent. As part of a national network of such places BRIDGES committed to being open to all-comers with free refreshments, friendship, active listening, and information every Friday afternoon between 2-4pm. This proved a valuable hub especially for those living alone who had been most vulnerable to deteriorating mental health during the pandemic. It provided a forum for people to learn about new activities that were springing up in Edenbridge, and became a focus group to develop further ideas. About 1/3 of attendees had not been to BRIDGES prior to the pandemic.

Also in June, the *Dandelion Café* for people living with dementia, the *Creative Café* offering Art Therapy, and *Hi-Kent Hearing Aid* servicing resumed their regular activities at BRIDGES. The *Laser Light Club* for Primary school children restarted in September, and *Alcoholics Anonymous* resumed their meetings in November. Groups which had previously hired the Centre regularly gradually returned. It was a relief that Committee meetings could be held in person again, though the post-Brexit departure of the Treasurer to his native Belgium in July caused inevitable interruption to familiar procedures, as all communication with him had to continue by e-mail or zoom. BRIDGES has been so grateful for his willingness to continue looking after the accounts while Trustees search for someone local to take on the role.

Of the normal activities at the BRIDGES Centre which had been supported in 2019 by some 70 volunteers aged from teens to eighties, only the ones in **green** below were able to take place during the periods in 2021 when the Centre was allowed to open. Those in **blue** re-opened during 2021.

- volunteering experience for the Duke of Edinburgh award schemes
- comprehensive induction training for volunteers
- food hygiene training to maintain 5\* hygiene standards and Covid-Safe Workplace stand
- providing a selection of home-made refreshments, including special diets, at affordable prices
- thought-provoking displays on Third World, local and ethical issues
- work experience for school children and adults
- Spring plant sale
- Morris's Friends folk group session
- Displays of art and photographs by local artists
- BRIDGES Community Market: table-top sale of crafts, produce etc. October & November
- Knit and Natter on Wednesday mornings.

It remained impossible for people with learning difficulties living in residential care to volunteer and develop independent living skills, as the local care homes were still maintaining strict precautions against Covid 19.

Staff and volunteers continued with training courses on Zoom. The Manager participated weekly in Sevenoaks District Council's zoomed Volunteer Forum, and held discussions with the Foodbank organiser and other local support agencies to address the town's post-Covid needs. **Alcoholics Anonymous** was the first regular hirer to return to weekly meetings at BRIDGES, and new hirers have begun to replace those who have not returned.

### Occasional events

The Community Café could only open occasionally on a Saturday morning. Gradual steps towards socialising began in April with takeaway refreshments at an outdoor *Plant Sale*, successfully repeated in May.

A Saturday *Board Games Workshop* was held in August, a Coffee Morning for Cancer Research in September, and a Christmas Market during the Town's Christmas Event in November.

'Your Space' at BRIDGES provided young people a weekly opportunity to drop in for a chat with the local youth workers, reaching out to those affected by the effects of Covid and lockdowns.

West Kent MIND began discussions with BRIDGES to offer a Parent Support Group, and to meet there after a Memory Walk. Sadly, WK MIND was unable to staff these initiatives.

Edenbridge Bonfire Night was cancelled for a second year, and BRIDGES was again unable to hold a Christmas Lunch.

### New Developments in 2021

Thanks to the funds raised by the community through BRIDGES' 2020 **Hope for Our Community Appeal**, the Manager was able to progress discussions with other agencies so that

- A weekly **Place Of Welcome** opened on 4<sup>th</sup> June 2021 and subsequent Fridays
- **Crosslight (West Kent Debt Advice)** could use BRIDGES' facilities
- **Involve Kent** (Social Prescribing for mental wellbeing) carried out a survey of need, & made follow-up visits to the *Place of Welcome*
- **Age UK** began *Monthly Chair Exercise sessions* at the *Place of Welcome*
- BRIDGES joined the **Edenbridge Chamber of Commerce**.

### Financial Results

The 2021 accounts saw the continued impact of Covid-19 through the closure of the Centre for the first few months of the year, resulting in lower Centre income, partly offset by lower Centre costs. However, thanks to various grants and generous donations, including the Kent Community Foundation Resilience Grants, the Centre deficit was considerably reduced and enabled Bridges to continue its work. The Eden Church Christmas Bauble Appeal will also allow Bridges to enter 2022 on the right foot. There were no major improvements to the Centre related in 2021.

The Creative Café and Dandelion initiatives continued to be financed by Sevenoaks District Council and Kent Community Foundation respectively but also through the Great Stone Bridge Trust. Bridges is grateful for all donations and grants awarded. Investment and other income of the trust were down on previous years reflecting continued lower market interest rates on bank deposits as well as the cancellation of events such as markets, exhibitions and plant sales, due to Covid.

Overall the trust's activities resulted in a deficit of £4,989 (2020: surplus of £5,193), with total funds standing at £276,251 (2020: £281,040) at the year-end. Of this total £224,133 (2020: £228,243) related to fixed assets and £40,889 (2020 restated: £41,276) to unrestricted reserves, available for use by the trustees as the need arises. Restricted funds represent the balances remaining unspent against 6 conditional grants, totalling £11,229 (2020 restated: £11,720).

	Creative Café	Dandelion	Creative Kids	Covid-19	Makaton & Food Hygiene Training	Place of Welcome	Microwave	Flooring	Total
b/f Restricted Funds	906	2,311	1,670	6,740	336	-	(300)	58	11,720
Restricted Funds Additions	960	10,975	-	6,042	-	1,250	300	-	19,527
Restricted Funds Spending	(1,174)	(4,393)	(1,670)	(12,782)	-	-	-	-	(20,018)
<b>c/f Restricted Funds</b>	<b>692</b>	<b>8,893</b>	<b>-</b>	<b>-</b>	<b>336</b>	<b>1,250</b>	<b>-</b>	<b>58</b>	<b>11,229</b>

The net cost of running the Centre was £7,871, compared to the 2020 figure of £18,396. The Centre's total income increased marginally compared to last year at £9,880 (2020: £9,360) again, due to Covid restrictions. We were able to cover c.£13k of Centre costs by restricted grants, and are very grateful to the Great Stone Bridge Trust and Kent Community Foundation for their support. Total Centre costs decreased to £31,689 (2020: £35,787), mostly impacted by reductions in repairs and maintenance (-£2,400), purchases (-£993), and Marketing (-£680).

The detailed 2021 financial statements are set out on pages 6 to 11 that follow.

### Reserves Policy

It is an objective of the Trustees to set a financial plan each year and to ensure that operating costs are covered annually by the receipt of income from the Centre, together with donations, grants and fundraising activities.

The Trustees believe that the charity should hold in unrestricted reserves a sufficient cushion of funds to enable it to:

- a) meet the cost of exceptional expenditure that may be incurred from time to time on major maintenance or improvements to the BRIDGES Centre and/or
- b) continue to exist in a period of reduced income and, should it be necessary, to cease to operate and wind up in an orderly fashion.

The Trustees consider that the desirable level of reserves for this purpose to be one year's operating costs and plan to generate annual operating surpluses in order to build reserves to this level, without impairing the quality of services provided. At 31 December 2021, the Trustees' unrestricted reserves of £40,889 represented 121% of the operating costs (2020 restated - £41,276 represented 109% of 2020 operating costs).

### **Investment of funds surplus to immediate requirements**

The Trust Deed allows the Trustees to invest surplus funds in securities of whatsoever nature as the Trustees shall in their absolute discretion think fit. Interest rates have continued to be historically low and it has been challenging to find deposit rates that yield reasonable returns, whilst at the same time maintaining an acceptable risk profile.

A £10,130 one-year term deposit earning 0.9% matured in May 2021. With a continued focus on liquidity, with the Centre being closed due to Covid-19 in the first few months of 2021, this was re-positioned in another 60 days' notice account, one-year term deposit at a fixed rate of 0.4% with CAF Bank. The investment in the M&G Charibond Fixed Income Fund, a unit trust with charitable status, has continued to earn an acceptable overall return but decreased in value by £325 in 2021 (2020 – increase of £108).

### **Statement of Trustees Responsibilities**

Under the trust deed of the charity and charity law, the Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and regulations. The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the Trustees:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements
- state whether the financial statements comply with the trust deed, 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 business.

The Trustees are required by law to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time with reasonable accuracy, the financial position of the charity at that time, and to enable the Trustees to ensure that, where any statements of account are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

# BRIDGES

(Charity No. 1029169)

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

Year ended 31 December 2021

	Note	CENTRE	TRUST	Fixed Assets Fund	Sub Total - Unrestricted Funds	Restricted Funds	TOTAL 2021	2020
		£	£	£		£	£	£
<b>INCOME</b>								
Donations		-	5,728	-	5,728	-	5,728	5,901
Grants		-	4,081	-	4,081	19,527	23,608	21,992
Bridges Centre sales		8,386	-	-	8,386	-	8,386	8,416
Centre hiring charges		1,104	-	-	1,104	-	1,104	626
Miscellaneous activities		390	-	-	390	-	390	317
Fundraising and events		-	205	-	205	-	205	14,262
Bank interest income		-	61	-	61	-	61	177
Investment income		-	189	-	189	-	189	226
Tax recovery		-	903	-	903	-	903	900
Revaluation of Investments		-	(325)	-	(325)	-	(325)	108
<b>TOTAL INCOME</b>		<b>9,880</b>	<b>10,842</b>	<b>-</b>	<b>20,722</b>	<b>19,527</b>	<b>40,249</b>	<b>52,927</b>
<b>EXPENDITURE</b>								
Purchases		1,625	-	-	1,625	-	1,625	2,618
Staff costs	2	12,937	-	-	12,937	12,782	25,719	25,353
Utilities		2,023	-	-	2,023	-	2,023	2,008
Cleaning supplies		220	-	-	220	-	220	58
Telephone		420	-	-	420	-	420	416
Stationery		199	-	-	199	-	199	504
Marketing		-	-	-	-	-	-	680
Improvements to Centre		-	-	-	-	-	-	-
Repairs and Maint.		416	-	-	416	-	416	2,816
Small equipment		142	-	-	142	-	142	314
Large equipment		-	-	-	-	-	-	400
Training		337	-	-	337	-	337	274
Creative Art Workshops		-	-	-	-	1,174	1,174	1,459
Creative Kids		-	-	-	-	1,670	1,670	1,007
Dandelion		-	-	-	-	4,393	4,393	2,823
Sundries		633	-	-	633	-	633	347
Insurance	3	-	2,158	-	2,158	-	2,158	2,148
Depreciation		-	-	4,111	4,111	-	4,111	4,510
<b>TOTAL EXPENDITURE</b>		<b>18,951</b>	<b>2,158</b>	<b>4,111</b>	<b>25,220</b>	<b>20,018</b>	<b>45,238</b>	<b>47,734</b>
<b>SURPLUS /(DEFICIT)</b>		<b>(9,071)</b>	<b>8,684</b>	<b>(4,111)</b>	<b>(4,498)</b>	<b>(491)</b>	<b>(4,989)</b>	<b>5,193</b>
Transfer Centre result to Trust		9,071	(9,071)	-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-	-	-
		<b>-</b>	<b>(387)</b>	<b>(4,111)</b>	<b>(4,498)</b>	<b>(491)</b>	<b>(4,989)</b>	<b>5,193</b>
Funds Balance - 31 Dec-2020 - Restated		-	41,276	228,243	269,520	11,720	281,240	276,047
<b>FUNDS BALANCE - 31 Dec-2021</b>	9	<b>-</b>	<b>40,889</b>	<b>224,133</b>	<b>265,022</b>	<b>11,229</b>	<b>276,251</b>	<b>281,240</b>

# BRIDGES

(Charity No. 1029169)

## BALANCE SHEET as at 31 DECEMBER 2021

	Note	2021		2020
		£	£	Restated £
<b>Tangible Fixed Assets</b>	4			
Freehold Property		215,000		215,000
Furniture, Fixtures and Fittings		<u>9,133</u>		<u>13,243</u>
			224,133	228,243
<b>Current Assets</b>				
Debtors and Prepayments	5	2,471		2,595
Bank Balances and Cash in Hand	6	<u>42,169</u>		<u>42,334</u>
			44,640	44,929
<b>Current Liabilities</b>				
Creditors	7	<u>(1,667)</u>		<u>(1,402)</u>
<b>Net Current Assets</b>			42,973	43,527
<b>Longer Term Assets over one year</b>				
Investments	8		9,145	9,470
			<u>          </u>	<u>          </u>
<b>Total Net Assets</b>			<u>276,251</u>	<u>281,240</u>
			<u>          </u>	<u>          </u>
<b>Funds held for charitable purposes</b>	9			
Fixed Asset Fund				
Opening balance		228,243		229,373
Current year increase / (decrease)		<u>(4,111)</u>		<u>(1,130)</u>
			224,133	228,243
Unrestricted funds				
Opening balance		41,276		40,263
Current year increase / (decrease)		<u>(387)</u>		<u>713</u>
			40,889	41,276
Restricted Funds				
Opening balance		11,720		6,411
Current year increase / (decrease)		<u>(491)</u>		<u>5,609</u>
			11,229	11,720
			<u>          </u>	<u>          </u>
			<u>276,251</u>	<u>281,240</u>
			<u>          </u>	<u>          </u>

Approved by the Trustees on 31 October 2022 and signed on their behalf

Richard Dyson  
Chairman of Trustees

## Notes to the Financial Statements for the year ended 31 December 2021

### 1 Accounting Policies

#### ***Basis of preparation of financial statements and accounting standards***

The financial statements have been prepared under the historical cost convention and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAPP), Accounting & Reporting by Charities' Statement of Accounting Practice (SORP 2005), the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008. The financial statements have been prepared on a going concern basis.

#### ***Fund accounting***

Unrestricted funds comprise general funds that are available for use at the discretion of the Trustees in furtherance of the general objectives of the Trust.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for a specific purpose.

#### ***Income and Expenditure***

Income, including donations received, and expenditure for direct and support costs are included in the Statement of Financial Activities (SOFA) on an accruals basis.

#### ***Fixed Assets***

Tangible fixed assets costing more than £250 are capitalised and included at cost, or in the case of land and buildings at the most recent valuation.

Depreciation is provided on tangible assets at 15% on a straight line basis to write off the cost over their respective useful lives. The freehold land and building was revalued at 31 December 2003 and the difference between the historic cost and the revalued amount included in the balance sheet within the fixed asset fund.

#### ***Investments***

Investments are held by the Trust in order to generate income for the support of charitable activities and to provide assets to meet the needs of reserves. They are included at market value at the balance sheet date.

<b>2 Staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	24,830	24,477
Social Security	1,235	1,214
Government Employment Allowance (introduced in 2014)	(1,235)	(1,214)
Pension	889	876
	<hr/>	<hr/>
	25,719	25,353
	<hr/>	<hr/>
<b>3 Insurance</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepaid - brought forward	1,643	1,600
Cost of premiums	2,057	2,191
Prepaid - carried forward	(1,543)	(1,643)
	<hr/>	<hr/>
	2,158	2,148
	<hr/>	<hr/>

# BRIDGES

(Charity No. 1029169)

## Notes to the Financial Statements for the year ended 31 December 2021 (continued)

### 4 Tangible Fixed Assets

	Freehold Property £	Furniture and Equipment £	TOTAL ASSETS £
<b>Cost or valuation</b>			
At the beginning of year	215,000	56,453	271,453
Additions during the year	-	-	-
Disposals during the year	-	-	-
Total at year end	<u>215,000</u>	<u>56,453</u>	<u>271,453</u>
<b>Depreciation</b>			
At the beginning of the year	Nil	43,210	43,210
Added during the year	Nil	4,111	4,111
Total at year end	<u>Nil</u>	<u>47,320</u>	<u>47,320</u>
<b>Book value at 31 Dec-21</b>	<u>215,000</u>	<u>9,133</u>	<u>224,133</u>
<i>Book value at 31 Dec-20</i>	<u>215,000</u>	<u>13,243</u>	<u>228,243</u>

### 5 Debtors - amounts receivable in less than one year

	2021 £	2020 £
Interest receivable - CAF	25	57
HM Revenue & Customs - Gift Aid income tax	903	895
Insurance prepaid	1,543	1,643
	<u>2,471</u>	<u>2,595</u>

### 6 Bank Balances and Cash in Hand

	2021 £	2020 £
CAF Bank	29,227	27,684
CAF - 60 day notice	10,130	10,130
Lloyds Bank	2,782	4,490
Cash in Hand	30	30
	<u>42,169</u>	<u>42,334</u>

## BRIDGES

(Charity No. 1029169)

### Notes to the Financial Statements for the year ended 31 December 2021 (continued)

<b>7 Creditors - amounts payable in less than one year</b>	<b>2021</b>	<b>2020</b>
	£	£
HMRC - PAYE and NI	741	716
Creative Counselling	635	571
Sundry supplies	291	115
	<u>1,667</u>	<u>1,402</u>

<b>8 Investments</b>	<b>2021</b>	<b>2020</b>
	£	£
M&G Fixed Interest Common Investment Fund (Charibond)		
Valuation at 31 Dec-20	9,470	9,362
Revaluation	(325)	108
	<u>9,145</u>	<u>9,470</u>

### 9 Analysis of Net Assets between Funds

	<b>Unrestricted General Fund</b>	<b>Unrestricted Fixed Asset Fund</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>
	£	£	£	£
Tangible Fixed Assets	-	85,449	-	85,449
Property Revaluation Reserve	-	138,684	-	138,684
Long-term Investment	9,145	-	-	9,145
Current Assets	32,777	-	11,863	44,640
Current Liabilities	(1,032)	-	(635)	(1,667)
<b>Net Assets at 31 Dec-21</b>	<u>40,889</u>	<u>224,133</u>	<u>11,229</u>	<u>276,251</u>
<i>Net Assets at 31 Dec-20 - Restated</i>	<u>41,276</u>	<u>228,243</u>	<u>11,720</u>	<u>281,240</u>

### 10 Trustees

The Trustees receive no remuneration or expenses for their services (2020 - nil).

### 11 Commitments and Contingent Liabilities

At the balance sheet date there were no outstanding capital commitments (2020 - none) and in the opinion of the Trustees there were no contingent liabilities (2020 - none).

# BRIDGES

(Charity No. 1029169)

## Notes to the Financial Statements for the year ended 31 December 2021 (continued)

<b>12 Cash Flow Statement</b>	<b>2021</b>	<b>2020</b>
	£	£
Cash inflow from operating activities	(4,989)	5,193
Non-cash items included above		
Revaluation of investments	325	(108)
Depreciation	4,111	4,510
Capital expenditure and financial investment		
Payments to acquire tangible fixed assets	-	(3,381)
(Increase)/decrease in debtors	123	880
Increase/(decrease) in creditors	265	188
	<u>(165)</u>	<u>7,284</u>
Bank Balances and Cash in Hand		
At the end of the year	42,169	42,334
At the beginning of the year	(42,334)	(35,050)
	<u>(165)</u>	<u>7,284</u>

## **Independent Examiner's Report to the Trustees of the BRIDGES Trust (Charity No. 1029169)**

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 1 to 11.

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

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

It is my responsibility:

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

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Marshall  
Chartered Accountant

31 October 2022