

THE BRIDGES PROGRAMMES LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2007

Charity Number: SCO36344
Company Number: SC272140

Pritchards
Chartered Accountants

THE BRIDGES PROGRAMMES LIMITED

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LEGAL AND ADMINISTRATION INFORMATION**STATUS**

The Bridges Programmes Limited is a company limited by shares and a recognised charity governed by its Memorandum and Articles of Association. It is a wholly owned subsidiary of the parent charity, Institute of Contemporary Scotland (SC213153).

TRUSTEES

James Gaffney (Chairman)
Margaret Lennon
Linda McTavish
Maureen Clark
Alan McGregor
Elizabeth Maguire

SECRETARY

Margaret Lennon

COMPANY NUMBER

SC272140

CHARITY NUMBER

SC036344

**REGISTERED OFFICE &
CURRENT BUSINESS ADDRESS**

Pearce Institute
840-860 Govan Road
Govan
Glasgow
G51 3UU

**PREVIOUS REGISTERED OFFICE
& PREVIOUS BUSINESS ADDRESS**

27 Main Street
Bridgeton
Glasgow
G40 1QA

REGISTERED AUDITORS

Pritchards
Chartered Accountants
20 Barns Street
Ayr
KA7 1XA

BANKERS

The Royal Bank of Scotland plc
69 High Street
Irvine
KA12 0AL

SOLICITORS

MacRoberts
152 Bath Street
Glasgow
G2 4TB

TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2007

The Trustees present their report and the charity's financial statements for the year ended 31 December 2007. The company was incorporated on 18 August 2004 but commenced activities on 1 May 2005.

Charitable Objects

The principal activity of the company in the year 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 maximizing the clients groups 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;
- To further the interests of its parent company, the Institute of Contemporary Scotland, in all or any of its objects and activities for as long as it remains a wholly owned subsidiary.

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. A trustee who has served two consecutive periods in office shall not be eligible for reappointment until a period of at least three years has elapsed from retirement.

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 one trustee, namely Margaret Lennon, a director of the charity. The Bridges Programmes Limited is a wholly owned subsidiary of the Institute of Contemporary Scotland which holds the only two shares issued on behalf of the Company.

Financial Review

The Bridges Programme Limited incurred a surplus for the year of £7,592 (2006: deficit £7,929).

Further details are provided on Page 10 and the notes to the accounts.

Review/

TRUSTEES' REPORT (continued)

YEAR ENDED 31 DECEMBER 2007

Review of Activities and Achievements

In 2007 the charity continued to deliver its core service of work shadow/work experience placements to members of the asylum and refugee community; its youth project for unaccompanied minors; its empowerment workshops aimed primarily at asylum women towards building their confidence and preparing them for placement activity and we introduced a new initiative of intense pre-employment training combined with placements for clients with leave to remain called Equipped for the Future: Preparation for the Scottish workplace. This was in direct response to the increasing numbers of clients being given Leave to Remain under the Legacy Case Review introduced by the Border and Immigration Agency in 2007. This review of historical asylum claims is estimated to take until 2011 to complete. As part of our commitment to assisting those with status we continued our relationship and partnership with the Scottish Court Service in providing their Job Readiness training programme. We supported 13 clients through a twenty week long Open University Openings Course, the first mentored study programme of its kind with the Open University in Scotland.

By securing funding for clients' childcare we were able to continue to successfully redress the gender balance of clients. 49% of our clients are women accounting for 60% of our placements.

In total 162 clients received support and assistance through the various projects and programmes being run against an annual target of 150. This includes:-

35 young people active in the youth project	target 40
75 placements arranged in the year	target 85
11 asylum women attending workshops	target 10
14 clients supported through SCS training	target 15
14 clients through Equipped for the Future training	new activity for 2007
13 clients supported through OU Openings course	new activity for 2007

In addition we managed 10 mentors for the Youth Programme and trained a further 6 mentors for the Women's Project.

We set a target of recruiting 80 new clients and recruited 87, we aimed to recruit 16 new companies or organisations to work in partnership with us and we recruited 21 though not all of these new companies had placements running in this year.

In addition to the mentoring support on offer The Youth Programme continued with the Music Programme culminating in a public performance at Glasgow City Halls and the production of a DVD of original music produced by the group. Rangers and Celtic Football Clubs continues with their IT and football training programmes. Two of our young clients were accepted onto the Scottish Youth Parliament Roars not Whispers programme and are being supported in their project work by the youth team. Members of the youth team developed and delivered courses and support on nutrition and sexual health advice.

In December five of our young clients joined several asylum families on a three day Christmas break to the South West of Scotland staying as guests with the Kilquarity Children's Village.

Development/

TRUSTEES' REPORT (continued)

YEAR ENDED 31 DECEMBER 2007

Development and partnerships

Throughout the year we exceeded all our development targets by introducing two new projects and introducing work based ESOL into aspects of our work and completing our Best Practice Guide. We produced a recruitment DVD to enable us to attract new companies.

The Director continue to be involved with the strategic partnership New Roots Scotland and is currently chairing a working group, co-chaired by the Scottish government, looking at the possibility of introducing a skills recognitions centre for overseas qualifications in Scotland.

The Director was part of a group pressing for change to the rules to allow children of asylum seekers to attend Scottish Higher Education Institutes as home students. In August 2007 the Scottish Government accepted this proposal for children of asylum seekers who are awarded University places and who have been educated in Scotland for a minimum of three years.

Transnational

June saw the end of the Bridges Transnational partnership with Austria, Finland, Italy, Lithuania and Poland. The Assistant Director as part of this work co-wrote a guide to Asylum Empowerment and The Director chaired the group looking at the development of qualifications for people working with Asylum Seekers and Refugees. A toolkit was produced. In addition, in June 2007, the Scottish Qualifications Authority agreed to develop the Scottish model included in this Transnational project into a suite of three qualifications for people working in this sector in Scotland. Since July 2007 the Director has been part of the development group of these qualifications. The qualifications, the first accredited qualifications for people working with asylum seekers and refugees in the UK, will be available in Scotland in 2008.

External Factors

The political context in which asylum and immigration law operates is outside the control of the charity. In 2007 two processes have influenced, and will continue to influence, service delivery to the Asylum and Refugee community. The Introduction of the New Asylum Model (NAM) should mean that decisions for asylum seekers happen very much more quickly, which may mean that asylum seekers who are not granted leave to remain are removed from the city. This may impact on what integration services are feasible in a much reduced time scale. Those granted Leave to Remain however will require additional support as they may have poorer levels of English and will generally be less well integrated into Scottish society and will not have had a chance to access as many services. In addition the announcement that the Borders and Immigration Agency would conduct a review of all historical legacy cases between 2007 and 2011 has meant that, in the first phase, many families who have been waiting on decisions for over four years have been given Leave to Remain. The focus on these clients is to work with them to get them more job ready which is why the project has introduced and developed various types of pre-employment training. This will continue to be a feature of Bridges support; especially as the new Refugee Integration and Employment Service (RIES) being introduced by the BIA will specifically not be available for clients gaining their status through case resolution or clients being granted humanitarian protection or discretionary leave to remain. From time to time adverse press coverage about asylum seekers and refugees often linked to threats of terrorism can make it difficult to engage the wider society with our client group. This was the case in the summer months after the terrorist attack on Glasgow Airport by a group of medical practitioners from overseas, even though they themselves were neither refugees nor asylum seekers.

Plans/

TRUSTEES' REPORT (continued)**YEAR ENDED 31 DECEMBER 2007****Plans for the Future**

The announcement at the end of 2007 that the project would be in receipt of three years core funding from the Big Lottery has meant that for the first time the project can plan strategically. Given the changes to the asylum system it is likely that over the next few years we will see a greater emphasis on working with clients who have leave to remain, developing services and support to improve access to work. We would intend supporting asylum seekers but the focus of our support may change from empowerment through the workforce to empowerment in a more general context. We hope to introduce Life Skills training to our young clients in an effort to prepare them for employment or further training. It remains the stated aim of the organisation to be seen as a centre of excellence and best practice in the field of asylum seeker and refugee integration with an ongoing commitment to developing and maintaining strategic partnerships with other agencies which we hope will mean the introduction of key service agreements with major employers.

Principal Sources of Funding

EQUAL	Core project, staff and activities contribution to overheads
Scottish Government	Core project, staff and activities specifically database development, and ESOL pilot development
Esme Fairbairn	Development Manager staff post
Tudor Trust	Core and Staff Costs
Glasgow City Council	Core Costs
Scottish Enterprise Glasgow	Equipped for the Future Pilot Development and Delivery costs
Children in Need	Youth project staff and volunteer activities
Big Lottery Fund	Part fund staff costs, overheads, empowerment courses, youth project costs, volunteer costs

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. As unrestricted funds are not at this level the Trustees are actively seeking alternate sources of funding so that unrestricted funds do reach this level.

The funds received from the BBC Children in Need Appeal, Scottish Government, Scottish Enterprise Glasgow and the Esme Fairbairn Foundation Big Lottery Fund are restricted funds under the terms of the grant offers. The purpose of these monies is to ensure that a suitable income stream is available to finance the ongoing work of the charity and to provide facilities to integrate refugees and asylum seekers into the workplace. This is shown in note 14 to the accounts.

Volunteer/

TRUSTEES' REPORT (continued)**YEAR ENDED 31 DECEMBER 2007****Volunteer Policy**

Bridges Programme retained in the year under review, ten mentors for the Youth Programme to offer tailored support and guidance to unaccompanied minors. It trained a further six women mentors for the Womens Empowerment courses. This training was specially commissioned for the project. In line with the provision of the Rehabilitation of Offenders Act 1974 and for positions listed in the Exclusions and Exceptions (Scotland) Order 2003, all staff and volunteer posts within the youth project are subject to a satisfactory Enhanced Disclosure check with Disclosure Scotland.

Governance and Internal Control

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the Company, and are satisfied that systems are in place to mitigate the company's exposure to the major risks. These procedures are periodically reviewed to ensure they still meet the needs of the charity. The trustees have all completed a declaration of interest form and a register of interest is held and regularly reviewed by the Company Secretary.

Appointment of 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. A trustee who has served two consecutive periods in office shall not be eligible for reappointment until a period of at least three years has elapsed from retiral. All trustees undertake a full induction in the rights and responsibilities of Trustees and risk assessment.

Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and 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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees should follow best practice and:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimated that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (continued)

YEAR ENDED 31 DECEMBER 2007

Statement as to Disclosure of Information to Auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 234ZA of the Companies Act 1985) of which the company's auditors are unaware, and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

Messrs Pritchards, Registered Auditors, have indicated their willingness to continue to act as auditors of the company.

Small Company Disclosure

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies.

This report was approved by the trustees and signed on its behalf on 23 April 2008 by

Margaret Lennon

Company Secretary

James Gaffney

Chairman

THE BRIDGES PROGRAMMES LIMITED

This report is issued in respect of an audit carried out under Section 235 of the Companies Act 1985 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

We have audited the financial statements of The Bridges Programmes Limited for the year ended 31 December 2007, on pages 10 to 17. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made exclusively to the members, as a body, in accordance with Section 235 of the Companies Act 1985 and to the charity's trustees (who are the directors for Company Law purposes), as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Trustees and Auditors

The responsibilities of the Trustees for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the information given in the Trustees' Annual Report is consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the other information published with the financial statements and consider whether it is consistent with the audited financial statements. The other information comprises only the Report of the Trustees.

We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis/

THE BRIDGES PROGRAMMES LIMITED

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 December 2007; and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 1985;
- the information given in the Trustees' Annual Report is consistent with the financial statements.

PRITCHARDS

Pritchards
Chartered Accountants & Registered Auditor
(Eligible to act as an auditor in terms of Section 25 of the Companies Act 1989)

20 Barns Street
AYR Date: 24 April 2008

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 DECEMBER 2007

	Notes	Unrestricted Funds 2007 £	Restricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
INCOMING RESOURCES					
Incoming Resources from generated funds:-					
Investment Income	2	770	-	770	618
Incoming Resources from charitable activities:-					
Grants	3	119,063	96,400	215,463	213,119
Recharge of expenses		-	-	-	4,072
Other		<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>3,927</u>
TOTAL INCOMING RESOURCES		<u>121,633</u>	<u>96,400</u>	<u>218,033</u>	<u>221,736</u>
RESOURCES EXPENDED					
Charitable Activities	4	123,814	81,362	205,176	225,672
Governance Costs	5	<u>5,265</u>	<u>-</u>	<u>5,265</u>	<u>3,993</u>
TOTAL RESOURCES EXPENDED		<u>129,079</u>	<u>81,362</u>	<u>210,441</u>	<u>229,665</u>
(OUTGOING)/INCOMING RESOURCES		(7,446)	15,038	7,592	(7,929)
Fund Balances at 1 January 2007		<u>38,680</u>	<u>16,323</u>	<u>55,003</u>	<u>62,932</u>
Fund Balances at 31 December 2007		<u>31,234</u>	<u>31,361</u>	<u>62,595</u>	<u>55,003</u>

THE BRIDGES PROGRAMMES LIMITED

11.

BALANCE SHEET AS AT 31 DECEMBER 2007

	<u>Note</u>	2007 £	£	2006 £
FIXED ASSETS				
Tangible assets	8		2,434	3,443
CURRENT ASSETS				
Cash and bank balances		35,643		42,494
Debtors and prepayments	9	<u>44,417</u>		<u>24,347</u>
		80,060		66,841
CURRENT LIABILITIES				
Creditors: Amounts falling due within one year	10	<u>(19,899)</u>		<u>(15,281)</u>
NET CURRENT ASSETS			<u>60,161</u>	<u>51,560</u>
TOTAL NET ASSETS			<u>62,595</u>	<u>55,003</u>
CAPITAL AND FUNDS				
Called up share capital	12	2		2
Unrestricted funds	13	31,232		38,678
Restricted funds	14	<u>31,361</u>		<u>16,323</u>
			<u>62,595</u>	<u>55,003</u>

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board and signed on its behalf on 23 April 2008 by:-

Margaret Lennon

Trustee

James Gaffney

Trustee

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2007

1. ACCOUNTING POLICIES

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and comply with the "Statement of Recommended Practice, Accounting and Reporting by Charities (SORP) 2005" and with the Companies Act 1985.

1.2 Incoming resources

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Resources expended are accounted for on an accruals basis and are allocated to the particular activity where the cost related directly to that activity. Certain shared costs are apportioned to the activities in furtherance of the objects of the charity.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

1.4 Funds

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

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

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

1.5 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. The company is not registered for Value Added Tax and, accordingly, any such irrecoverable tax is included in the expenditure concerned.

1.6 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:-

Computer equipment	-	33% reducing balance
Equipment and fittings	-	25% reducing balance

Items under £1,000 are not capitalised.

1.7 Leasing commitments

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

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2007 (continued)

YEAR ENDED 31 DECEMBER 2007

1.8 Pensions

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.

2. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	2007	2006
	£	£	£	£
Bank deposit interest	<u>770</u>	<u>-</u>	<u>770</u>	<u>618</u>

3. GRANT INCOME

	Unrestricted Funds	Restricted Funds	2007 Total
	£	£	£
Government grants	119,063	65,337	184,400
Grant making trusts	<u>-</u>	<u>31,063</u>	<u>31,063</u>
	<u>119,063</u>	<u>96,400</u>	<u>215,463</u>

4. CHARITABLE ACTIVITIES EXPENDITURE

	2007	2006
	£	£
Costs Directly Allocated to Activities		
Staff costs	146,398	166,307
Youth project costs	5,394	12,691
Hire of equipment	617	617
Travelling and subsistence - UK	5,562	5,938
- overseas	3,154	2,545
Courses and events	1,208	880
Discretionary refugee professional support	28	3,059
Client expenses and childcare costs	10,370	6,779
Evaluation	4,000	-
General expenses	<u>1,607</u>	<u>3,875</u>
	<u>178,338</u>	<u>202,691</u>
Support Costs		
Rent, rates and service charge	3,352	4,225
Insurance	1,041	724
Light and heat	2,180	650
Repairs and maintenance	359	887
Printing, postage and stationery	4,060	7,624
Publication	6,600	-
Telephone	2,813	2,993
Refreshments	711	148
Depreciation	1,009	1,443
Advertising and promotion	4,639	4,287
Bank charges	<u>74</u>	<u>-</u>
	<u>26,838</u>	<u>22,981</u>
Total costs related to charitable activities	<u>205,176</u>	<u>225,672</u>

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2007 (continued)

YEAR ENDED 31 DECEMBER 2007

5. GOVERNANCE COSTS

	2007	2006
	£	£
Auditors' remuneration	2,490	2,508
Legal, professional fees and consultancy	<u>2,775</u>	<u>1,485</u>
	<u>5,265</u>	<u>3,993</u>

6. EXPENDITURE

	2007	2006
	£	£
Expenditure includes the following charges:-		
Auditors' remuneration	2,490	2,508
Depreciation of tangible assets	1,009	1,443
Operating leases	<u>617</u>	<u>617</u>

7. EMPLOYEES COSTS

	2007	2006
	£	£
Wages and salaries	127,041	144,789
Social security costs	12,037	12,813
Other pension costs	4,395	5,169
Staff training and recruitment	<u>2,925</u>	<u>3,536</u>
	<u>146,398</u>	<u>166,307</u>

The average monthly numbers of employees during the period were:-

Charitable employees or full time equivalent	<u>5</u>	<u>6</u>
No employee received emoluments of more than £60,000		

TRUSTEES' EMOLUMENTS

	2007	2006
	£	£
Remuneration and other benefits	<u>40,749</u>	<u>40,647</u>

During the year, the sum of £42,909 (2006 £40,647) including pension contributions of £2,160 (2006 £1,980) was paid to Margaret Lennon, a trustee of the company, in respect of her duties as director of the charity which is in accordance with the Memorandum & Articles of the company. No other trustees received any remuneration or expenses from the charity.

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2007 (continued)

8. TANGIBLE FIXED ASSETS

	Computer Equipment £	Equipment & Fittings £	Total £
Cost			
At 1 January 2007 and 31 December 2007	<u>4,170</u>	<u>2,806</u>	<u>6,976</u>
Depreciation			
At 1 January 2007	2,307	1,226	3,533
Charge for year	<u>614</u>	<u>395</u>	<u>1,009</u>
At 31 December 2007	<u>2,921</u>	<u>1,621</u>	<u>4,542</u>
Net book value			
At 31 December 2007	<u>1,249</u>	<u>1,185</u>	<u>2,434</u>
At 31 December 2006	<u>1,863</u>	<u>1,580</u>	<u>3,443</u>

9. DEBTORS

	2007 £	2006 £
Prepayments and accrued income	<u>44,417</u>	<u>24,347</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2007 £	2006 £
Trade creditors	12,120	897
Other taxes and social security costs	3,507	7,919
Accruals and deferred income	<u>4,272</u>	<u>6,465</u>
	<u>19,899</u>	<u>15,281</u>

Included within accruals is an amount of £nil (2006 £1,654) in respect of outstanding pension contributions.

11. OBLIGATIONS UNDER LEASES

At the year end the company was committed to make the following payments during the next year in respect of operating leases with expiry dates as follows:-

	2007 £	2006 £
Within one and five years	<u>617</u>	<u>617</u>

12. SHARE CAPITAL

	2007 £	2006 £
Authorised		
100 Ordinary Shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
2 Ordinary Shares of £1 each	<u>2</u>	<u>2</u>

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2007 (continued)

13. UNRESTRICTED FUNDS

	Balance at 01.01.07	Incoming	Outgoing	Balance at 31.12.07
	£	£	£	£
General Fund	<u>38,678</u>	<u>121,632</u>	<u>129,079</u>	<u>31,231</u>

General funding is received from the Scottish Executive, EQUAL and the Tudor Trust. These monies were granted to assist with the furtherance of the charity's activities and are classified as core level funding. There are no restrictions on the use of these monies.

14. RESTRICTED FUNDS

	Balance at 01.01.07	Incoming	Outgoing	Balance at 31.12.07
	£	£	£	£
Allen Lane Foundation	1,066	-	1,066	-
Challenge Fund	1,622	-	1,622	-
BBC Children in Need Appeal	(735)	16,063	15,328	-
Esme Fairbairn Foundation	14,370	-	12,773	1,597
Big Lottery	-	33,002	11,342	21,660
Scottish Refugee Integration Fund (SRIF)	-	37,485	29,381	8,104
Scottish Enterprise – Glasgow	-	<u>9,850</u>	<u>9,850</u>	-
	<u>16,323</u>	<u>96,400</u>	<u>81,362</u>	<u>31,361</u>

Purposes of restricted funds

The funds received from the Allen Lane Foundation are to wholly assist with the payment of childcare costs.

The funds received from the Challenge Fund are to wholly cover the salary and related costs of one charitable employee.

The funds received from the BBC Children in Need Appeal are towards the salary of a youth officer and attendant costs.

The funds received from the Esme Fairbairn Foundation are restricted to a contribution to the salary and attendant costs of a development manager within the company.

The funds from Big Lottery are to part fund staff costs, overheads, empowerment courses, youth project costs and volunteer costs.

The fund from Scottish Refugee Integration Fund is for core project, staff and activities specifically database development, and ESOL pilot development. In previous years this fund was treated as unrestricted but Voluntary Action Fund who administers the monies have now requested that all SRIF monies should be shown as restricted for 2007/08.

The fund from Scottish Enterprise Glasgow is for a pilot employment preparation programme for refugees.

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2007 (continued)

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2006 £
Fund balances at 31 December 2007 are represented by:				
Tangible fixed assets	2,434	-	2,434	3,443
Current assets	44,417	35,643	80,060	66,841
Current liabilities	<u>(15,617)</u>	<u>(4,282)</u>	<u>(19,899)</u>	<u>(15,281)</u>
	<u>31,234</u>	<u>31,361</u>	<u>62,595</u>	<u>55,003</u>

16. ULTIMATE PARENT UNDERTAKING

The company is a wholly owned subsidiary of the Institute of Contemporary Scotland, a charitable company registered in Scotland. The Institute of Contemporary Scotland hold the only two shares in the company.

17. RELATED PARTY DISCLOSURES

During the year, £500 was transferred from Institute of Contemporary Scotland (ICS), the holding company of Bridges Programmes Ltd towards the payment of legal fees in connection with the future disposal of ICS's two £1 shares in Bridges Programmes Ltd.

James Gaffney represented the organisation at the final dissemination conference of the Transnational Partnership (ASAP) in Warsaw in June 2007. Travel expenses of £242 were paid by the company on his behalf.