

COMPANIES HOUSE  
30 SEP 2022  
EDINBURGH MAILBOX

REGISTERED COMPANY NUMBER: SC195069 (Scotland)  
REGISTERED CHARITY NUMBER: SC028928

Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2021  
for  
Hope Connections  
(Previously Whiteinch Transformation)



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COMPANIES HOUSE

Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**Hope Connections  
(Previously Whiteinch Transformation)**

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for the Year Ended 31 December 2021**

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**Hope Connections  
(Previously Whiteinch Transformation)**

**Reference and Administrative Details  
for the Year Ended 31 December 2021**

|                                  |  |
|----------------------------------|--|
| <b>TRUSTEES</b>                  | I Macfarlane - Chair<br>Rev A McWilliam<br>Dr A B McCruden<br>Ms M Smith<br>Ms P Clancy (appointed 30.11.21) |
| <b>COMPANY SECRETARY</b>         | Rev A McWilliam  |
| <b>REGISTERED OFFICE</b>         | 4 Elibank Street<br>Glasgow<br>G33 3QN   |
| <b>REGISTERED COMPANY NUMBER</b> | SC195069 (Scotland)  |
| <b>REGISTERED CHARITY NUMBER</b> | SC028928   |
| <b>INDEPENDENT EXAMINER</b>      | Brett Nicholls Associates<br>Herbert House<br>24 Herbert Street<br>Glasgow<br>G20 6NB                        |
| <b>BANKERS</b>                   | Bank of Scotland<br>PO Box 1000<br>BX2 1LB   |

**Hope Connections  
(Previously Whiteinch Transformation)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

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 year ended 31 December 2021. 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**

**Objectives and aims**

Hope Connections is a charity focused on alleviating poverty of all forms for people most on the edges of society in Glasgow, especially those living in Poverty of HOPE. We bring hope, positive connections, and lasting relationships for people trapped in cycles of addiction, reoffending, homelessness, and poor mental health, helping them to stabilise, to recover, and to thrive, as no one's past should define who they are today.

The team are just there and just care, in hours and out of hours, going towards the pain as Peer Mentors, Connectors, Navigators, and Advocates; bringing the power of Changed People Changing People so that people make that critical first step into recovery, knowing they are not alone as they continue on their personal journey.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2021 was a period of transition and growth for Hope Connections. We emerged stronger than ever from COVID, having played a vital role in ensuring that those most on the edges in Glasgow did not get missed or dropped by support agencies and services. We operated as a critical extension for Social Work and other services in reaching those who struggled to engage with services, offering practical and psycho-social supports. Indeed our work in this area was held up as exemplary in the formal evaluation of the Glasgow Overdose Response Team (GORT), where Hope Connections was the only organisation named as an onward referral partner who ensured continuity of support and relationships for people who are most at risk of harm in the city.

2021 will also be remembered as the year when we launched our partnership with HMP Barlinnie, our team working in The Hub three days per week with both General Population and Remand prisoners. The team has been doing exceptional work, simply being there and offering hope and positive connections, leading to support from the gate on liberation to help people transition and integrate into their local communities of place, interest, and shared experience - all critical to helping people settle and reduce the risk of reoffending.

The work in The Hub has included Recovery Groups, Seeking Safety Sessions, and other psycho-social interventions to keep people stay engaged in support available in the prison and be ready for connecting into different support options following release. For the Remand prisoners, we have also been scoping access to the cells in the Courts, so the Hope Connections team can carry and share a message of hope at every opportunity before the individual walks out the door and back into society - we aim to divert and promote positive choices at every opportunity.

The Hope Connections team also offer pop-up support sessions at the Glasgow Access Hub and in Recovery Cafés across the city. They are there to share the assets and connections available via our Hope Connection Network and to offer immediate support as Mentors, Connectors, Navigators, and Advocates.

The team support people into harm reduction services and have opened pathways into rehabilitation support services across the UK. This is essential as there is lack of capacity in Glasgow for the demand, and some people prefer to be in services outside the city to embark on their recovery journey.

The human and social impact of the work being completed is self-evident as lives and whole families are transformed by the support and social connections being offered. Our Stories of Hope are powerful, and these will be showcased in our new web site to be launched in 2022.

It is a privilege to be part of Hope Connections and to Chair our amazing Board of volunteers who are committed to supporting the team to maximise their impact into 2022 and beyond. One thing for sure is that the need for hope and positive connections is only going to increase in our post COVID world, so we will do our bit to ensure that Hope Connections continues to shine some light in the darkness in our prisons, crisis centres, homelessness hubs, recovery cafes, and communities across the city for many years to come.

**Hope Connections  
(Previously Whiteinch Transformation)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**FINANCIAL REVIEW**

**Financial Results**

During the year to 31 December 2021, the charity had total income of £176,510 (2020:£100,330), expenditure of £67,428 (2020: £137,258) resulting in a net surplus of £109,082 (2020: deficit -£36,928).

The charity's total reserves at 31 December 2021 were £126,045 (2020: £16,963) and of these, the unrestricted reserves total £7,631 (2020: £16,693).

**Principal funding sources**

The principal income is that of grant income and donations. In 2021 Hope Connections received funding from: Impact Funding Partners, Zuill Charitable Trust, Robertson Trust, Foundation Scotland, Adapt & Thrive, Corra Foundation, Arnold Clark and The National Lottery.

**Reserves policy**

The trustees aim to have unrestricted reserves equivalent to 6 months unrestricted expenditure which amounts to £31,765 for the year ended 31 December 2021. At balance date the charity held free unrestricted reserves of £11,033. The trustees are aware that this policy is not being met and aim to build unrestricted reserves through income generation.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Hope Connections, previously Whiteinch Transformation, is a charitable company limited by guarantee. The charity follows the rules and regulations of the Companies Act 2006 and purposes and administration arrangements are set out in the memorandum and articles.

**Recruitment and appointment of new trustees**

The board regularly reviews the opportunities and challenged ahead as Hope Connections seeks to develop, recruiting trustees with a blend of missional and business experience.

**Organisational structure**

The charitable company is managed by the trustee committee and run day to day by staff and volunteers.

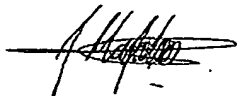
**Induction and training of new trustees**

On the recruitment of new trustees they are given documentation on their responsibility as a trustees and an explanation of their duties and briefing from current trustees.

**Key management remuneration**

The trustees are deemed to be the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All trustees give their time freely and no trustee received remuneration in the year.

Approved by order of the board of trustees on 30th September 2022 and signed on its behalf by:



.....  
I Macfarlane - Trustee

**Independent Examiner's Report to the Trustees of  
Hope Connections  
(Previously Whiteinch Transformation)**

I report on the accounts for the year ended 31 December 2021 set out on pages five to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.



David Nicholls FCCA  
Fellow, Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street,  
Glasgow  
G20 6NB

Date: 30th September 2022

**Hope Connections**  
**(Previously Whiteinch Transformation)**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 December 2021**

|  |       | Unrestricted<br>funds | Restricted<br>funds | 2021<br>Total<br>funds | 2020<br>Total<br>funds<br>as restated |
|--|-------|-----------------------|---------------------|------------------------|---------------------------------------|
|  | Notes | £                     | £                   | £                      | £                                     |
| <b>INCOME AND ENDOWMENTS FROM</b>                              |       |                       |                     |                        |                                       |
| Donations and legacies   | 2     | 42,260                | 132,869             | 175,129                | 100,330                               |
| Other trading activities                                       | 3     | 1,381                 | -                   | 1,381                  | -                                     |
| <b>Total</b>   |       | <b>43,641</b>         | <b>132,869</b>      | <b>176,510</b>         | <b>100,330</b>                        |
| <b>EXPENDITURE ON</b>  |       |                       |                     |                        |                                       |
| Raising funds  | 4     | 3,510                 | -                   | 3,510                  | -                                     |
| <b>Charitable activities</b>                                   | 5     |                       |                     |                        |                                       |
| Supporting vulnerable and marginalised people in the community |       | 49,193                | 14,725              | 63,918                 | 137,258                               |
| <b>Total</b>   |       | <b>52,703</b>         | <b>14,725</b>       | <b>67,428</b>          | <b>137,258</b>                        |
| <b>NET INCOME/(EXPENDITURE)</b>                                |       | <b>(9,062)</b>        | <b>118,144</b>      | <b>109,082</b>         | <b>(36,928)</b>                       |
| <b>RECONCILIATION OF FUNDS</b>                                 |       |                       |                     |                        |                                       |
| <b>Total funds brought forward</b>                             |       | <b>16,693</b>         | <b>270</b>          | <b>16,963</b>          | <b>53,891</b>                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                             |       | <b>7,631</b>          | <b>118,414</b>      | <b>126,045</b>         | <b>16,963</b>                         |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Hope Connections  
(Previously Whiteinch Transformation)**

**Balance Sheet  
31 December 2021**

|  | Notes | 2021<br>£      | 2020<br>as restated<br>£ |
|--|-------|----------------|--------------------------|
| <b>CURRENT ASSETS</b>                        |       |                |                          |
| Debtors                                      | 12    | 225            | 2,880                    |
| Cash at bank                                 |       | 131,600        | 16,904                   |
|  |       | <u>131,825</u> | <u>19,784</u>            |
| <b>CREDITORS</b>                             |       |                |                          |
| Amounts falling due within one year          | 13    | (5,780)        | (2,821)                  |
|  |       | <u>126,045</u> | <u>16,963</u>            |
| <b>NET CURRENT ASSETS</b>                    |       |                |                          |
|  |       | <u>126,045</u> | <u>16,963</u>            |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                |                          |
|  |       | <u>126,045</u> | <u>16,963</u>            |
| <b>NET ASSETS</b>                            |       |                |                          |
|  |       | <u>126,045</u> | <u>16,963</u>            |
| <b>FUNDS</b>                                 | 15    |                |                          |
| Unrestricted funds                           |       | 7,631          | 16,693                   |
| Restricted funds                             |       | 118,414        | 270                      |
| <b>TOTAL FUNDS</b>                           |       | <u>126,045</u> | <u>16,963</u>            |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30th September 2022 and were signed on its behalf by:



I Macfarlane - Trustee

The notes form part of these financial statements



**Notes to the Financial Statements  
for the Year Ended 31 December 2021**

**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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant
- Investment income is included when receivable
- Incoming resources from charitable trading activities are accounted for when earned
- Incoming resources from grants, where related to performance and specific deliverable, are accounted for as the charity earns the right to consideration by its performance
- Income is only deferred when:
  - The donor specifies that the grant or donation must be used only in future accounting periods; or
  - The donor has imposed conditions which must be met before the charity has unconditional entitlement

**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.

Office & Other Equipment                      - 25% on cost

**Taxation**

Hope Connections is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Hope Connections**  
**(Previously Whiteinch Transformation)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES - continued**

**Legal status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. As at 31 December 2021 there were 5 members.

**2. DONATIONS AND LEGACIES**

|           | <b>2021</b>    | <b>2020</b><br><b>as restated</b> |
|-----------|----------------|-----------------------------------|
|           | <b>£</b>       | <b>£</b>                          |
| Donations | 1,101          | 13,898                            |
| Gift aid  | 225            | 1,881                             |
| Grants    | 173,803        | 84,551                            |
|           | <u>175,129</u> | <u>100,330</u>                    |

Grants received, included in the above, are as follows:

|                                 | <b>2021</b>    | <b>2020</b><br><b>as restated</b> |
|---------------------------------|----------------|-----------------------------------|
|                                 | <b>£</b>       | <b>£</b>                          |
| Robertson Trust                 | 16,000         | 16,000                            |
| Zuill Charitable Trust          | 20,000         | 10,000                            |
| Foundation Scotland             | 3,934          | 12,812                            |
| Impact Funding Partners         | 3,976          | -                                 |
| National Lottery Community Fund | 46,447         | 3,525                             |
| Corra Foundation                | 28,500         | 6,000                             |
| Bank of Scotland                | -              | 13,779                            |
| GCC- Recovery Project           | -              | 1,075                             |
| Hunter Foundation               | -              | 10,710                            |
| Archdiocese of Pastoral Care    | -              | 4,650                             |
| Faith in Community Scotland     | -              | 1,400                             |
| Crisis UK                       | -              | 4,600                             |
| Arnold Clark Community Fund     | 1,000          | -                                 |
| Adapt & Thrive                  | 53,946         | -                                 |
|                                 | <u>173,803</u> | <u>84,551</u>                     |

**3. OTHER TRADING ACTIVITIES**

|                    | <b>2021</b>  | <b>2020</b><br><b>as restated</b> |
|--------------------|--------------|-----------------------------------|
|                    | <b>£</b>     | <b>£</b>                          |
| Fundraising events | <u>1,381</u> | <u>-</u>                          |

**Hope Connections**  
**(Previously Whiteinch Transformation)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**4. RAISING FUNDS**

**Raising donations and legacies**

|             | <b>2021</b>  | <b>2020<br/>as restated</b> |
|-------------|--------------|-----------------------------|
|             | <b>£</b>     | <b>£</b>                    |
| Fundraising | <u>3,510</u> | <u>-</u>                    |

**5. CHARITABLE ACTIVITIES COSTS**

|   | <b>Direct<br/>Costs (see<br/>note 6)<br/>£</b> |
|---|--|
| Supporting vulnerable and marginalised<br>people in the community | <u>63,918</u>                                  |

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                     | <b>2021</b>   | <b>2020<br/>as restated</b> |
|---------------------|---------------|-----------------------------|
|                     | <b>£</b>      | <b>£</b>                    |
| Staff costs         | 39,551        | 40,208                      |
| Administration      | 3,223         | 4,060                       |
| Travel              | 234           | 7,112                       |
| Premises Costs      | -             | 2,884                       |
| Hospitality         | 20            | 855                         |
| Other donations     | 2,336         | 27,856                      |
| Accountancy- IE Fee | 1,620         | 1,440                       |
| Outreach Work       | 16,934        | 40,726                      |
| Transfer to Forge   | -             | 12,117                      |
|                     | <u>63,918</u> | <u>137,258</u>              |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**8. STAFF COSTS**

|                       | <b>2021</b>   | <b>2020<br/>as restated</b> |
|-----------------------|---------------|-----------------------------|
|                       | <b>£</b>      | <b>£</b>                    |
| Wages and salaries    | 35,496        | 35,603                      |
| Social security costs | 2,329         | 2,784                       |
| Other pension costs   | 1,726         | 1,821                       |
|                       | <u>39,551</u> | <u>40,208</u>               |

**Hope Connections**  
**(Previously Whiteinch Transformation)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**8. STAFF COSTS - continued**

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

|               | <b>2021</b> | <b>2020<br/>as restated</b> |
|---------------|-------------|-----------------------------|
| Project Staff | <u>3</u>    | <u>3</u>                    |

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|   | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total<br/>funds<br/>as restated</b> |
|---|-------------------------------|-----------------------------|--|
|   | <b>£</b>                      | <b>£</b>                    | <b>£</b>                               |
| <b>INCOME AND ENDOWMENTS FROM</b>                                 |                               |                             |  |
| Donations and legacies  | 51,632                        | 48,698                      | 100,330                                |
| <b>EXPENDITURE ON</b>   |                               |                             |  |
| <b>Charitable activities</b>                                      |                               |                             |  |
| Supporting vulnerable and marginalised people<br>in the community | 47,124                        | 90,134                      | 137,258                                |
| <b>NET INCOME/(EXPENDITURE)</b>                                   | <u>4,508</u>                  | <u>(41,436)</u>             | <u>(36,928)</u>                        |
| <b>Transfers between funds</b>                                    | <u>7,452</u>                  | <u>(7,452)</u>              | <u>-</u>                               |
| <b>Net movement in funds</b>                                      | 11,960                        | (48,888)                    | (36,928)                               |
| <b>RECONCILIATION OF FUNDS</b>                                    |                               |                             |  |
| <b>Total funds brought forward</b>                                | 4,733                         | 49,158                      | 53,891                                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                                | <u><u>16,693</u></u>          | <u><u>270</u></u>           | <u><u>16,963</u></u>                   |

**10. PRIOR YEAR ADJUSTMENT**

In the course of the Independent Examination it was discovered that the balance of gift aid income accrued in the prior year was overstated, and so the 2020 balances have been restated. The overall effect of this adjustment is to reduce the accrued income balance at 31 December 2020 by £7,120. This had the effect of reducing unrestricted funds by the same amount.

**Hope Connections**  
**(Previously Whiteinch Transformation)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**11. TANGIBLE FIXED ASSETS**

|  | <b>Office &amp;<br/>Other<br/>Equipment<br/>£</b> |
|--|---|
| <b>COST</b>                            |   |
| At 1 January 2021 and 31 December 2021 | 17,274  |
| <b>DEPRECIATION</b>                    |   |
| At 1 January 2021 and 31 December 2021 | 17,274  |
| <b>NET BOOK VALUE</b>                  |   |
| At 31 December 2021                    | -   |
| At 31 December 2020                    | -   |

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                     | <b>2021</b> | <b>2020<br/>as restated</b> |
|---------------------|-------------|-----------------------------|
|                     | <b>£</b>    | <b>£</b>                    |
| Gift Aid Receivable | 225         | 2,383                       |
| Accrued Income      | -           | 497                         |
|                     | <u>225</u>  | <u>2,880</u>                |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | <b>2021</b>  | <b>2020<br/>as restated</b> |
|---------------------------------|--------------|-----------------------------|
|                                 | <b>£</b>     | <b>£</b>                    |
| Social security and other taxes | 3,453        | 540                         |
| Pension                         | 707          | 841                         |
| Accrued expenses                | 1,620        | 1,440                       |
|                                 | <u>5,780</u> | <u>2,821</u>                |

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>2021<br/>Total<br/>funds<br/>£</b> | <b>2020<br/>as restated<br/>Total<br/>funds<br/>£</b> |
|---------------------|-------------------------------------|-----------------------------------|---------------------------------------|---|
| Current assets      | 13,411                              | 118,414                           | 131,825                               | 19,784  |
| Current liabilities | (5,780)                             | -                                 | (5,780)                               | (2,821)   |
|                     | <u>7,631</u>                        | <u>118,414</u>                    | <u>126,045</u>                        | <u>16,963</u>   |

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|---------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Current assets      | 19,514                     | 270                      | 19,784                      | 58,436                      |
| Current liabilities | (2,821)                    | -                        | (2,821)                     | (4,545)                     |
|                     | <u>16,693</u>              | <u>270</u>               | <u>16,963</u>               | <u>53,891</u>               |

15. MOVEMENT IN FUNDS

|                           | At 1/1/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/12/21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 16,693         | (9,062)                          | 7,631               |
| <b>Restricted funds</b>   |                |                                  |                     |
| Foodbank                  | 140            | (140)                            | -                   |
| Covid-19 Response         | 130            | (130)                            | -                   |
| Winter Wellbeing          | -              | 2,971                            | 2,971               |
| Adapt & Thrive            | -              | 46,621                           | 46,621              |
| National Lottery          | -              | 46,447                           | 46,447              |
| Corra Foundation          | -              | 22,375                           | 22,375              |
|                           | <u>270</u>     | <u>118,144</u>                   | <u>118,414</u>      |
| <b>TOTAL FUNDS</b>        | <u>16,963</u>  | <u>109,082</u>                   | <u>126,045</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 43,641                     | (52,703)                   | (9,062)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Foodbank                  | -                          | (140)                      | (140)                     |
| Covid-19 Response         | -                          | (130)                      | (130)                     |
| Winter Wellbeing          | 3,976                      | (1,005)                    | 2,971                     |
| Adapt & Thrive            | 53,946                     | (7,325)                    | 46,621                    |
| National Lottery          | 46,447                     | -                          | 46,447                    |
| Corra Foundation          | 28,500                     | (6,125)                    | 22,375                    |
|                           | <u>132,869</u>             | <u>(14,725)</u>            | <u>118,144</u>            |
| <b>TOTAL FUNDS</b>        | <u>176,510</u>             | <u>(67,428)</u>            | <u>109,082</u>            |

Hope Connections  
(Previously Whiteinch Transformation)

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                           | At 1/1/20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/12/20<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                     |
| General fund              | 4,733          | 4,508                            | 7,452                              | 16,693              |
| <b>Restricted funds</b>   |                |                                  |                                    |                     |
| Forge                     | 11,191         | (11,317)                         | 126                                | -                   |
| Source                    | 744            | -                                | (744)                              | -                   |
| CAP                       | 5,000          | (5,000)                          | -                                  | -                   |
| Foodbank                  | 600            | (460)                            | -                                  | 140                 |
| Hope Connections          | 11,623         | (4,789)                          | (6,834)                            | -                   |
| Transforming Scotland     | 20,000         | (20,000)                         | -                                  | -                   |
| Covid-19 Response         | -              | 130                              | -                                  | 130                 |
|                           | <u>49,158</u>  | <u>(41,436)</u>                  | <u>(7,452)</u>                     | <u>270</u>          |
| <b>TOTAL FUNDS</b>        | <u>53,891</u>  | <u>(36,928)</u>                  | <u>-</u>                           | <u>16,963</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 51,632                     | (47,124)                   | 4,508                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Forge                     | 800                        | (12,117)                   | (11,317)                  |
| CAP                       | 1,730                      | (6,730)                    | (5,000)                   |
| Foodbank                  | 240                        | (700)                      | (460)                     |
| Hope Connections          | 22,453                     | (27,242)                   | (4,789)                   |
| Transforming Scotland     | -                          | (20,000)                   | (20,000)                  |
| Covid-19 Response         | 23,475                     | (23,345)                   | 130                       |
|                           | <u>48,698</u>              | <u>(90,134)</u>            | <u>(41,436)</u>           |
| <b>TOTAL FUNDS</b>        | <u>100,330</u>             | <u>(137,258)</u>           | <u>(36,928)</u>           |

**Hope Connections  
(Previously Whiteinch Transformation)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**17. PURPOSES OF UNRESTRICTED FUNDS**

General funds - The Unrestricted, 'free reserves' of the Charity

**18. PURPOSES OF RESTRICTED FUNDS**

Forge - Training and encouragement of new church plants and missional projects

Source - outreach activities aimed at spiritual seekers

CAP - debt counselling service

Foodbank - food for people in crisis

Hope connections - connecting and supporting people in recovery

Transforming Scotland - network of Christian leaders and influencers

Covid - funds to support people who are isolated and/or on low income during lockdowns; to put service in place to aid recovery from lockdown

Winter Wellbeing - Funding received for support worker salaries and emergency supplies

Adapt & Thrive - Funding received for projects officer and finance officer salaries and associated travel costs, as well as funding for IT & website development costs

National Lottery Community Fund - Funding for support worker and volunteer coordinator salaries

Corra Foundation - Funding for manager and support worker salaries