

CHARITY REGISTRATION NUMBER: SC046076

**Hope Hub SCIO**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 December 2022**

**I.A.STEWART & CO**  
Chartered Accountants  
The Mechanics Workshop  
New Lanark  
ML11 9DB

# Hope Hub SCIO

## Financial Statements

Year ended 31 December 2022

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# Hope Hub SCIO

## Trustees' Annual Report

Year ended 31 December 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

### Reference and administrative details

**Registered charity name** Hope Hub SCIO

**Charity registration number** SC046076

**Principal office** 183A Carlisle Road  
Blackwood  
ML11 9AT  
South Lanarkshire

**The trustees** Claire Allan  
Gary Clough  
Alan Crooks  
Sharon McPherson  
Maggie Roeves  
John Scott  
Peter Simpson

### Key management personnel

Chair Sharon McPherson  
Secretary Peter Simpson  
Treasurer John Scott

**Bankers** Royal Bank of Scotland  
88 High Street  
Lanark  
ML11 7ET

**Solicitors** Davidson & Shirley  
11 Hope Street  
Lanark  
ML11 7ND

**Independent examiner** Louise Watson  
Member of the Institute of Chartered Accountants of Scotland  
I A Stewart & Co  
The Mechanics Workshop  
New Lanark  
ML11 9DB

### Structure, governance and management

#### *Governing document*

The charity is a Scottish Charitable Incorporated Organisation. It has adopted the SCVO model SCIO constitution as its governing document.

## Hope Hub SCIO

### Trustees' Annual Report *(continued)*

#### Year ended 31 December 2022

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#### **Structure, governance and management *(continued)***

##### *Trustee recruitment and appointment*

At each AGM all charity trustees elected/appointed under clauses 57, 58, 59 and 60 of the Constitution shall retire from office but can then be eligible for re-election unless they advise otherwise. Attending members may elect any attending member in compliance with these clauses.

#### **Objectives and activities**

##### *Charitable purposes*

The organisation's purposes are to advance religion and to build and manage a Christian Church with Community facilities and actively encourage statutory and third sector organisations and members of the community to use these facilities.

##### *Objectives and activities to achieve objectives*

- Advancement of citizenship or community development - to provide access to essential services to support the vulnerable, elderly, children, youth and families experiencing inequalities or discrimination.
- Relief of poverty - The Community Hub building now hosts the Clydesdale Food Bank with volunteers supporting families and individuals experiencing severe hardship.
- Advancement of religion - provision of new open space for public worship of local Hope Church (Blackwood and Kirkmuirhill) and access to meeting rooms for Church group activities.
- Provision or organisation of activities/facilities, with the object of improving life conditions for the wider community - prospects are still alive for a Mother and Toddlers Group in the future.

Youth and elderly meetings are to be developed in liaison with statutory and third sector organisations to provide services and support groups to meet the community needs.

#### **Achievements and performance**

##### *Finding and developing our property*

In September 2016 the charity became the owner of the former care home at 183A Carlisle Road Blackwood.

Planning permission and a building warrant were obtained for change of use and building work commenced in September 2017.

Extensive work was carried out by both members of Hope Hub and contractors and the sanctuary was in use by Hope Church by December 2017. New entrance and rear entrances were fitted and double glazing has been renewed. The building was finished off to a high standard with new toilet facilities and meeting rooms and was completed in January 2018.

A new disabled car park was created in June 2018, complete with flood lighting, in line with the main car park.

The front and rear fascias of the building have been replaced with a composite product, which is maintenance free and has a life expectancy of at least twenty years. The colour chosen to match the rest of the building. A start was made in 2019 to paint the fascias, doors and windows graphite in line with the main fascias. This has now been completed.

## Hope Hub SCIO

### Trustees' Annual Report *(continued)*

#### Year ended 31 December 2022

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##### **Achievements and performance** *(continued)*

In March 2021 a start was made on the phase three alterations to our building. A new kitchen facility and meeting place were planned and work took place throughout 2021. Phase three is now complete with a café area for 60 people.

A community garden was also built during 2022. This will allow Church members, users of the building and the general public to use this quiet area. Work will continue in 2023 including involving school children with fruit tree planting.

The Trustees have continued to give many hours of their own time to ensure the property remains at a high level of decor and repair. They have donated material aid estimated to be in excess of £6,000 to the project this year (2021: £12,000). The Trustees are very grateful for the assistance of all members who have helped in any capacity.

The Charity updates its website on a regular basis with fundraising news and how we are journeying on.

##### *Using our property*

The premises are now being used by various groups:

After School Club  
Hope Church for worship, bible study, church activities and committee meetings  
Velocity Dance School  
Come Paint with Us, and craft class in the afternoons  
Alcoholics Anonymous  
Healthy Valleys - cooking classes  
High Hopes (1st year high school)  
School in-service day club  
Ladies Cameo  
Professional counselling/bereavement counselling  
Coalburn Silver Band for community social events, practising etc.  
Hope Drop-in and Warm Place  
Gardening Club  
Friendship Circle  
Open days

We look forward to continuing our relationship with these groups and to growing use by the community once a more normal level of activity resumes following the restrictions of the last two years.

##### **Financial review**

Total income for the year amounted to £132,460 (2021: £127,238). Expenditure for the year amounted to £54,468 (2021: £27,378). The surplus of £77,992 (2021: £99,860) was used, in part, to complete the work on the premises. The result for the year added to the balance of funds brought forward brings the unrestricted funds balance to £725,485 (2021: £647,493).

£32,651 (2021: £193,763) has been paid for fixed assets in the year and transferred into the Fixed Asset designated fund in order to separate funds tied up in fixed assets from those available for the running of the charity. The Fixed Asset fund stands at £720,091 (2021: £707,349) at the year end.

All funds are unrestricted.

# Hope Hub SCIO

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2022

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#### Financial review *(continued)*

##### *Reserves policy*

The General fund shows a surplus of £5,394 at 31 December 2022 (2021: deficit of £59,856).

The Trustees manage the cash balances carefully to ensure there are sufficient funds in place for planned expenditure. The Trustees anticipate building reserves to cover a certain period of normal running costs in the future but will concentrate on ensuring there are sufficient funds to meet the ongoing redevelopment costs at present.

#### Plans for future periods

Many of our activities have been restarted after the pandemic restrictions and we are now back to normal with the building in constant use.

Trustees authorised a Facilities Management Group chaired by a Trustee and a sub-committee formed by members of Hope Hub and chaired by the Hope Hub Chairman. This facilitates open governance and transparent decision making.

Plans are also on track for the sensory and community garden. Funds were obtained through grants and donations for this project and work commenced in October 2021. This work was due for completion in 2022 and is now almost finished.

Trustees will continue to engage with people and organisations wishing to use the premises throughout 2023 and beyond.

#### Statement of responsibilities of the trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

# Hope Hub SCIO

## Trustees' Annual Report *(continued)*

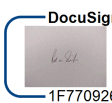
Year ended 31 December 2022

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### Statement of responsibilities of the trustees *(continued)*

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the company's constitution. 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.

The trustees' annual report was approved on 30 March 2023 and signed on behalf of the board of trustees by:

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Peter Simpson  
Secretary

## Hope Hub SCIO

### Independent Examiner's Report to the Trustees of Hope Hub SCIO

Year ended 31 December 2022

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I report to the trustees on my examination of the financial statements of Hope Hub SCIO ('the charity') for the year ended 31 December 2022.

#### Responsibilities and basis of report

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. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

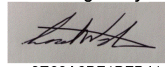
#### Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:  
  
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Louise Watson  
Member of the Institute of Chartered Accountants of Scotland  
Independent Examiner

I A Stewart & Co  
The Mechanics Workshop  
New Lanark  
ML11 9DB

30 March 2023



# Hope Hub SCIO

## Statement of Financial Activities

Year ended 31 December 2022

	Note	2022		2021
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	109,066	<b>109,066</b>	110,076
Charitable activities	5	15,000	<b>15,000</b>	12,000
Other trading activities	6	8,381	<b>8,381</b>	5,159
Investment income	7	13	<b>13</b>	3
<b>Total income</b>		<u>132,460</u>	<u><b>132,460</b></u>	<u>127,238</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	<u>54,468</u>	<u><b>54,468</b></u>	<u>27,378</u>
<b>Total expenditure</b>		<u>54,468</u>	<u><b>54,468</b></u>	<u>27,378</u>
<b>Net income and net movement in funds</b>		<u>77,992</u>	<u><b>77,992</b></u>	<u>99,860</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>647,493</u>	<u><b>647,493</b></u>	<u>547,633</u>
<b>Total funds carried forward</b>		<u>725,485</u>	<u><b>725,485</b></u>	<u>647,493</u>

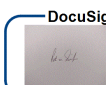
The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

**Hope Hub SCIO****Statement of Financial Position****31 December 2022**

	Note	2022		2021
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	13		720,091	707,349
<b>Current assets</b>				
Debtors	14	312		667
Cash at bank and in hand		7,650		57,534
		<u>7,962</u>		<u>58,201</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>2,568</u>		<u>118,057</u>
<b>Net current assets</b>			<u>5,394</u>	<u>(59,856)</u>
<b>Total assets less current liabilities</b>			<u>725,485</u>	<u>647,493</u>
<b>Net assets</b>			<u>725,485</u>	<u>647,493</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>725,485</u>	<u>647,493</u>
<b>Total charity funds</b>	16		<u>725,485</u>	<u>647,493</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 March 2023, and are signed on behalf of the board by:

DocuSigned by:  
  
 1F770926C8F143B...  
 Peter Simpson  
 Secretary

DocuSigned by:  
  
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 John Scott  
 Treasurer

The notes on pages 9 to 14 form part of these financial statements.

# Hope Hub SCIO

## Notes to the Financial Statements

Year ended 31 December 2022

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### 1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 183A Carlisle Road, Blackwood, South Lanarkshire, ML11 9AT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

Hope Hub SCIO enjoys the support of its members and those of Hope Church (Kirkmuirhill & Blackwood). The trustees have no reason to suspect that this support will not continue for the foreseeable future therefore these accounts have been prepared on the going concern basis.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The trustees are of the opinion that there are no matters of significant judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

#### Taxation

The SCIO is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

# Hope Hub SCIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. 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.
- Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.

##### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	3% reducing balance
Fixtures and fittings	-	20% reducing balance
Equipment	-	25 to 40% reducing balance

# Hope Hub SCIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Financial instruments

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

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations and grants</b>				
Hope Church donations	101,220	<b>101,220</b>	85,500	85,500
Member donations	798	<b>798</b>	76	76
General donations	730	<b>730</b>	–	–
Collection - Chilli Children	1,946	<b>1,946</b>	–	–
Grants receivable	4,372	<b>4,372</b>	24,500	24,500
	<u>109,066</u>	<u><b>109,066</b></u>	<u>110,076</u>	<u>110,076</u>

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Income from charitable activities	<u>15,000</u>	<u><b>15,000</b></u>	<u>12,000</u>	<u>12,000</u>

#### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Income from fundraising	111	<b>111</b>	122	122
Other income from use of premises	8,270	<b>8,270</b>	5,037	5,037
	<u>8,381</u>	<u><b>8,381</b></u>	<u>5,159</u>	<u>5,159</u>

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>13</u>	<u><b>13</b></u>	<u>3</u>	<u>3</u>

# Hope Hub SCIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Hope Hub activities	52,828	<b>52,828</b>	25,778	25,778
Support costs	1,640	<b>1,640</b>	1,600	1,600
	<u>54,468</u>	<u><b>54,468</b></u>	<u>27,378</u>	<u>27,378</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Hope Hub activities	52,828	–	<b>52,828</b>	25,778
Governance costs	–	1,640	<b>1,640</b>	1,600
	<u>52,828</u>	<u>1,640</u>	<u><b>54,468</b></u>	<u>27,378</u>

Costs are analysed as follows:

	<b>2022 £</b>	2021 £
Activity purchases	<b>1,520</b>	–
Water rates	<b>(15)</b>	–
Light and heat	<b>3,778</b>	2,861
Insurance	<b>2,631</b>	2,379
Repairs and maintenance	<b>15,076</b>	8,340
Cleaning	<b>6,116</b>	3,780
Telephone	<b>783</b>	690
Computer	<b>329</b>	250
Subscriptions	<b>35</b>	35
Donations	<b>1,946</b>	–
Sundry	–	1,125
Hire of equipment	<b>720</b>	–
Depreciation	<b>19,909</b>	6,279
(Profit)/Loss on disposal of fixed assets	–	39
Independent examination fee	<b>1,640</b>	1,600
	<u><b>54,468</b></u>	<u>27,378</u>

#### 10. Employees

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

# Hope Hub SCIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year.

No trustee expenses have been incurred in the year.

#### 12. Contributions made by volunteers

Hope Hub SCIO benefits greatly from the involvement and enthusiastic support of its volunteers who give their time and talents willingly for the benefit of the charity. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

#### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 Jan 2022	684,148	21,226	29,651	<b>735,025</b>
Additions	25,614	1,503	5,534	<b>32,651</b>
<b>At 31 Dec 2022</b>	<u>709,762</u>	<u>22,729</u>	<u>35,185</u>	<u><b>767,676</b></u>
<b>Depreciation</b>				
At 1 Jan 2022	18,474	6,291	2,911	<b>27,676</b>
Charge for the year	9,075	3,110	7,724	<b>19,909</b>
<b>At 31 Dec 2022</b>	<u>27,549</u>	<u>9,401</u>	<u>10,635</u>	<u><b>47,585</b></u>
<b>Carrying amount</b>				
<b>At 31 Dec 2022</b>	<u>682,213</u>	<u>13,328</u>	<u>24,550</u>	<u><b>720,091</b></u>
At 31 Dec 2021	<u>665,674</u>	<u>14,935</u>	<u>26,740</u>	<u>707,349</u>

#### 14. Debtors

	2022 £	2021 £
Prepayments and accrued income	<b>82</b>	82
Other debtors	<b>230</b>	585
	<u><b>312</b></u>	<u>667</u>

#### 15. Creditors: amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	-	94,500
Accruals	<b>2,568</b>	23,557
	<u><b>2,568</b></u>	<u>118,057</u>

# Hope Hub SCIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
General funds	(59,856)	132,460	(34,559)	(32,651)	5,394
Fixed Asset fund	707,349	–	(19,909)	32,651	720,091
	<u>647,493</u>	<u>132,460</u>	<u>(54,468)</u>	<u>–</u>	<u>725,485</u>

	At 1 Jan 2021	Income	Expenditure	Transfers	At 31 Dec 2021
	£	£	£	£	£
General funds	27,729	127,238	(21,060)	(193,763)	(59,856)
Fixed Asset fund	519,904	–	(6,318)	193,763	707,349
	<u>547,633</u>	<u>127,238</u>	<u>(27,378)</u>	<u>–</u>	<u>647,493</u>

Fixed assets costs have been transferred to the designated Fixed Asset fund. Depreciation is charged to this fund. The balance on the fund allows the charity to identify funds tied up in fixed assets.

General funds are available to meet day to day expenditure.

#### 17. Analysis of net assets between funds

Net assets are held in unrestricted funds at the year end, and the comparative year, as set out in the Statement of Financial Position.

#### 18. Related parties

The members of Hope Church (Kirkmuirhill & Blackwood) (the Church) formed Hope Hub SCIO to run the church-based community centre. The Church has given £15,000 (2021: £12,000) for the use of the premises in the year and donated £101,220, the majority of which was included as a loan last year (2021: donation £85,500).

The Church's and Hope Hub's Membership have agreed that a quarter of the building would be used for the new manse. No charge is made for this arrangement.