

Families Outside
Financial statements

31 March 2008

Charity Number SCO 025366
Company Number SC 236539

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Reference and administrative details

The Board of Trustees	Lady Cullen of Whitekirk, MBE	Chairman
	Gillian M Stewart, CB	Vice Chairman
	June Cowan	Treasurer
	Bernadette Monaghan	APEX Scotland
	Stephen Swan	Scottish Prison Service
	Diana Deeney	Individual
	Brian Gowans	Individual
	Annetta Bennett	Kids VIP
	Marjory Russell	Joint Faiths Advisory Board for Criminal Justice
	Mairi McReynolds	Treasurer (resigned 27 August 2007)
	Joe Connolly	NCH Scotland (resigned 5 September 2007)
Company Secretary	Angela Morgan (resigned 31 August 2007)	
	Sean McCollum (appointed 8 October 2007, resigned 14 March 2008)	
	Nancy Loucks (appointed 19 March 2008 Acting)	
Registered Office	13 Great King Street	
	Edinburgh EH3 6QW	
Independent Auditors	Henderson Loggie	
	34 Melville Street	
	EDINBURGH EH3 7HA	
Bankers	Royal Bank of Scotland plc	
	239 St John's Road	
	Edinburgh EH12 7XB	

Trustees' report

for the year ended 31 March 2008

The directors present their report and the financial statements of the Company for the year ended 31 March 2008

Structure, governance and management

Nature of governing document

The governing document for the charity is a memorandum and articles of association and the charity is constituted as a company limited by guarantee

Appointment of trustees

There are four categories of Trustees

- a) Trustees appointed from up to four Corporate members identified by the Trustees as having a national remit and influence through their organisation which is of significance for the work of Families Outside,
- b) Trustees appointed from up to three Corporate members identified as having a national remit and influence through their network representation which is of significance for the work of Families Outside i) A national Scottish voluntary sector organisation working in the field of children/families, ii) a nomination from the Scottish Interfaiths Network, iii) a local/community project undertaking work of national significance,
- c) Election of up to six individual member Trustees who bring personal or professional experience or commitment including two places protected for family members,
- d) Up to two Trustees co opted by the Trustees

In addition, up to four non voting Observers from key statutory stakeholders can attend the Trustees meetings

Policies and procedures for induction and training of trustees

New trustees are inducted by the Chairman and Director of the Charity and are provided with key documents outlining their governance roles and responsibilities

Decision making structure

The Trustees decide the strategic direction for the charity and approve the Strategic Plan and the annual budget The Director is delegated day to day management and implementation responsibility for the strategy and expenditure within the budget limits Progress is monitored through quarterly finance/HR subgroup meetings which include the office bearers and report to the full Board

Risk management

The Board of Trustees has adopted a process for the ongoing assessment of possible risks to the organisation and has developed actions and countermeasures to reduce these risks and their likely impact The risk framework is subject to regular review and updating The Board is therefore satisfied that systems and actions are in place to mitigate our exposure to major risk

Objectives and activities

The company's objects are the relief of poverty, hardship, suffering and distress, among partners, children and dependents of persons who suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever

Families Outside is the only national organisation which works exclusively on behalf of families affected by imprisonment in Scotland The organisation exists because the imprisonment of a family member has a negative impact on the social, emotional, financial and (for children and young people) educational development of the remaining family members, leading to disadvantage, exclusion and the risk of perpetuation of cycles of crime and imprisonment

Trustees' report *(continued)*

Objectives and activities *(continued)*

Our strategic aim is to ensure that families affected by imprisonment in Scotland are afforded the recognition, respect, compassion, information and support they need to mitigate the disadvantages they face due to this experience, also enabling them, where appropriate, to provide support to their relative in prison and on release

The Charity's Main Objectives for the year were to,

- i Provide direct assistance to families affected by imprisonment in Scotland ,
- ii Influence relevant policies and strategies which have an impact on the lives of families affected by imprisonment in Scotland

The strategies for achieving these objectives were to

- i Continue to provide a unique Helpline service to the families and friends of prisoners in Scotland,
- ii Work in partnership with other bodies,
- iii Raise awareness of the issues,
- iv Provide credible comment on policy development, and
- v Engage in other significant activities

Ongoing "core" business

- i Delivery of the Scottish Prisoners' Families Helpline
- ii Publicity distributed to a wide range of contacts including courts/prisons/CABS/social work departments,
- iii Exhibitions/presentations/workshops at conferences,
- iv Delivery of training to a range of professionals including prison officers and Children's Panel members, and
- v Contribution to consultation, steering and advisory groups relevant to families

Projects

- a) Continued consolidation of the partnership project with SPS and the Wise Group "Routes out of Prison" which includes families in supporting the resettlement of prisoners on release and innovative work with Relationships Scotland
- b) Development of training packages and provision of training by our Support & Development team for SPS College, social work students, Children's Panel, NHS and secondary schools Training both in and out of the Criminal Justice sector is becoming a more significant element of the work carried out by the charity
- c) Research report produced on travel problems for family members accessing Scottish prisons, launched in June 2007 This work was achieved through a secondment provided by Standard Life under their Community Investment Programme
- d) A "Partners & Progress Day" was held in November 2007, hosted at the City Chambers in Glasgow and attended by 140 delegates The day focused on an overview of the work carried out by the Scottish Prisoners' Families Helpline, an update on the Community Justice Authorities area plans, and a presentation on and discussion of the "Routes out of Prison" project by all the project partners
- e) There have been key developments in staffing during 2007/08 with changes in the post of Company Secretary A new treasurer was appointed, replacing the previous accounting qualified treasurer A new qualified accountant is due to join the Board in 2008/09
- f) Families Outside has seen a change in premises Negotiations over the new premises began in November 2007 and were completed in May 2008

Trustees' report (*continued*)

Achievements and performance

Review of activities and performance

The organisation's profile and reputation has continued to develop positively, aided by the opportunity to contribute actively to a range of Scottish Government and SPS policy and practice initiatives

The Director contributes to the National Advisory Board, which is chaired by the Minister for Justice and oversees the implementation of the Management of Offenders (2005) legislation. Considerable work has been undertaken this year in the development and implementation of the Community Justice Authority plans with regard to prisoners' families

The Scottish Prisoners' Families Helpline continues to provide a direct service to families in need and to underpin the organisation's influencing activity. Work continued this year to improve our data collection and analysis, and dissemination of this to a much broader audience, and an improved database in development for 2008/09 should enhance this further

Financial review

The results for the period are set out in the income and expenditure account on page 10

The Statement of Financial Activities shows that Families Outside ended the year with a surplus of £5,386 compared with a surplus of £8,960 for the previous year. This surplus is made up of the following

- a restricted deficit of £3,845 due to the use of the funding received from the Scottish Government for equipment
- an unrestricted surplus of £9,231. This now means that our unrestricted funds have increased from £29,302 as at 31 March 2007 to £38,533 as at 31 March 2008

The financial position and the review/development of financial systems of the organisation are monitored on a quarterly basis by a Finance/HR sub group who report to the Board of Trustees

Reserves policy

The unrestricted fund balance of £38,533 represents the free reserves of the company arising from past operating results. The Board would like to apply "best practice" and build up the free reserves to a level which would cover at least three months operating activity, although they recognise that this has not yet proved possible

The principal funding sources for 2007/08 were

- | | |
|-----|-----------------------------|
| i | The Scottish Government |
| ii | The Scottish Prison Service |
| iii | The Robertson Trust |
| iv | The Wise Group |
| v | The Pyke Charitable Trust |

With funds provided by these organisations we were able to continue to meet the main objectives of Families Outside through the core business of the charity which is to deliver the Scottish Prisoners' Families Helpline and to influence and work in partnership with other bodies to improve policy and practice

Trustees' report (continued)

Financial review (continued)

We were further able to increase the scope of our communication with and information distribution to social work and criminal justice sectors as well as other voluntary organisations with funding for additional publications. We have completed work on translations for the Extended Home Leave leaflet and have progressed in the development of a Children and Young People's resource which will be completed and distributed in 2008/09. The ongoing work on helpline data and statistical analysis has been aided by the development of a new database system which will enhance and improve the use and reporting of information. Some core funds were allocated to a successful and informative "Partners & Progress" conference in November 2007 as well as to training delivered by Families Outside Support & Development team. Further funding was used to finance our participation in the ongoing development of the "Routes out of Prison" project.

We would also like to thank the Cruden Foundation Limited, our Associate Members and everyone else who made donations and supported our work throughout the year.

Plans for future periods

Financial Year 2008/09

- i Continue core partner role in implementation of the Routes out of Prison Project. The Routes out of Prison Partnership and the Lothian & Borders CJA have both provided funding for us to place family support workers in post in the east and west of Scotland, with plans in place for an additional worker for northern regions in 2010. We look forward to this as an opportunity to collaborate with existing supports in these areas, such as the excellent work of the Lighthouse Foundation and HOPE's Family & Addiction Support Project, filling gaps where no other provision is in place.
- ii Completion of the development stages of a new Children & Young People's resource. Following a launch event in spring 2009, the resource will be distributed through the education, health and criminal justice systems as well as Children & Families social work.
- iii The installation of a more robust Helpline database which will improve our use of the data collected from calls to the Helpline, disseminating this in accessible and appropriate formats to policy and practice audiences in criminal justice and other relevant areas.
- iv Continue to promote the Helpline service as a resource for professionals who can call on our specialist knowledge to assist them in their own work with families.
- v Training for staff who come into contact with families is expanding from new recruits for the Scottish Prison Service to staff at private prisons, to staff and volunteers at SACRO's Community Links Centre, and to the NHS. Soon we hope this will also include police recruits, solicitors, and non criminal justice staff such as teachers, taking advantage of the *It's No Holiday* DVD resource we developed in partnership with the Centre for Inclusion and Equity in Education.
- vi 2008/09 will see the first meeting of the National Travel & Transport Working Group which has been developed with SPS, Families Outside, SACRO, other voluntary organisations and a number of community transport groups. This follows on from the launch of the research report on travel problems for family members accessing Scottish prisons.
- vii Continue to develop relationships with Community Justice Authorities, contribute to the area planning process and continue to chair the Lothian & Borders CJA Family Group.
- viii Continue to explore opportunities to develop and implement phase 2 of the project on the needs of young people affected by imprisonment of a family member in partnership with the Centre for Inclusion and Equity in Education who will develop tailored training for professionals in justice, education, health and other sections.
- ix Extend our remit into research and consultancy. Families Outside is now responsible for the monitoring and support of a range of initiatives across Scotland on behalf of the Robertson Trust.
- x Build Associate Membership to encourage the sharing of good practice and provide opportunities for professionals and family members to come together, talk and listen in a safe environment.
- xi Produce at least one new edition of "In Brief".

Trustees' report (*continued*)

Auditors

A resolution to appoint auditors for the ensuing year will be proposed at the annual general meeting in accordance with Section 385 of the Companies Act 1985

The trustees' report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

Approval of the trustees' annual report

So far as each director is aware, there is no relevant audit information of which the auditors are unaware. Each director has taken the appropriate steps as a trustee to make themselves aware of such information and to establish that the auditors are aware of it.

Signed by order of the Trustees

Registered office
13 Great King Street
Edinburgh



Lady Cullen of Whitekirk, MBE
Trustee

8 October 2008

Responsibilities of the trustees

The trustees are responsible for the preparation of the annual report and financial statements in accordance with applicable law regulations

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them on a consistent basis,
- making judgements and estimates that are prudent and reasonable,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985 with The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are also responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



HENDERSON LOGGIE

Chartered Accountants

34 Melville Street

Edinburgh

EH3 7HA

Independent auditors' report to the Trustees and Members of Families Outside

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 Trustees Investment (Scotland) Act 2005

We have audited the financial statements of Families Outside for the year ended 31 March 2008 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made exclusively to the charity's members, as a body, and in accordance with Section 235 of the Companies Act 1985 and to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustees 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 members and the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The responsibilities of the trustees (who are the directors of the charity for the purposes of company law) 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 and the Charities and Trustees Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the Trustees' Annual Report is consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

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 directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company'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.

Independent auditors' report to the Trustees and Members of Families Outside *(continued)*

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 March 2008, and of its incoming resources and application of resources including its income and expenditure account, for the year then ended,
- the financial statements have been properly prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and Companies Act 1985, and
- the information given in the Trustees' Report is consistent with the financial statements



Henderson Loggie
Registered Auditors

8 October 2008

Statement of financial activities (Incorporating Income and Expenditure Account)
for the year ended 31 March 2008

		2008 Unrestricted Funds £	2008 Restricted Funds £	2008 Total Funds £	2007 Total Funds £
	Note				
Incoming resources					
Incoming resources from generated funds	2	5,531		5,531	34,622
Incoming resources from charitable activities	3	167,385	42,200	209,585	185,144
Other incoming resources		411		411	2,925
Total incoming resources		173,327	42,200	215,527	222,691
Resources expended					
<i>Costs of generating funds</i>	4	(3,900)		(3,900)	(28,849)
<i>Charitable activities</i>	5	(152,785)	(45,143)	(197,928)	(177,863)
<i>Governance costs</i>	7	(7,411)	(902)	(8,313)	(7,019)
Total resources expended		(164,096)	(46,045)	(210,141)	(213,731)
Net incoming/(outgoing) resources for the period		9,231	(3,845)	5,386	8,960
Balances brought forward at 31 March 2007		29,302	7,618	36,920	27,960
Balances carried forward at 31 March 2008		38,533	3,773	42,306	36,920

All of the activities of the company are classed as continuing

Balance sheet
at 31 March 2008

	<i>Note</i>	2008 £	2008 £	2007 £	2007 £
Fixed assets					
Tangible assets	9		4,334		9,247
Current assets					
Debtors	10	7,133		7,075	
Cash at bank		67,209		27,815	
		<u>74,342</u>		<u>34,890</u>	
Creditors amounts falling due within one year	11	<u>(36,370)</u>		<u>(7,217)</u>	
Net current assets			<u>37,972</u>		<u>27,673</u>
Net assets			<u>42,306</u>		<u>36,920</u>
Funds					
Unrestricted			38,533		29,302
Restricted	12		3,773		7,618
Total funds	13		<u>42,306</u>		<u>36,920</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and were approved and authorised for issue by the Board of trustees on 8 October 2008 and were signed on its behalf by

Rosamund M Cullen

Lady Cullen of Whitekirk, MBE
Chairman

Notes

(forming part of the financial statements)

1 Accounting policies

Basis of accounting

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

Incoming resources

- Incoming resources are included in the year in which they are receivable, which is when the company becomes entitled to the resource
- Grants receivable are credited in the year for which they are received
- Income that relates to future periods as a result of donor imposed conditions specifying the time period has been treated as deferred income
- Income relating to the acquisition of fixed assets has been recognised as restricted income against which the appropriate depreciation will be charged

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The company is not registered for VAT and accordingly costs are shown gross of irrecoverable VAT. Where directly attributable, resources expended are allocated to the relevant functional category. Overhead and support costs are allocated to functional category on the basis of direct staff costs in each area of activity

- *Cost of generating funds*
The costs of generating funds include expenditure incurred in supporting the charity and incurred on fundraising initiatives
- *Charitable activities*
The costs of charitable activities include expenditure incurred in supporting the charity and its objectives as set out in the directors' report
- *Governance costs*
Governance costs are those incurred in connection with the, organisational administration and compliance with constitutional and statutory requirements

Depreciation

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

Equipment – 25% straight line

Pensions

The company contributes to employees' individual pension plans. The amounts charged against the income and expenditure account represent the contributions to the defined contribution scheme and to individual pension plans in respect of the accounting period

Leases

Operating lease rentals are charged to the profit and loss account on a straight line basis over the period of the lease

Notes (continued)

1 Accounting policies (continued)

Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the company without further specified purpose and are available as general funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs

2 Incoming resources from generated activities

	Unrestricted £	Restricted £	2008 £	2007 £
<i>Voluntary income</i>				
Donations	660		660	1,605
Membership fees	180		180	330
	<u>840</u>		<u>840</u>	<u>1,935</u>
<i>Costs of generating funds</i>				
Conference income	3,140		3,140	31,850
<i>Investment income</i>				
Interest receivable	1,551		1,551	837
	<u>5,531</u>		<u>5,531</u>	<u>34,622</u>

3 Incoming resources from charitable activities

	Unrestricted £	Restricted £	2008 £	2007 £
Scottish Prison Service		26,657	26,657	30,775
The Robertson Trust	15,000		15,000	15,000
The Scottish Government	146,385	5,093	151,478	124,369
The Wise Group		10,450	10,450	15,000
The Pyke Charitable Trust	6,000		6,000	
	<u>167,385</u>	<u>42,200</u>	<u>209,585</u>	<u>185,144</u>

4 Costs of generating funds

	Unrestricted £	Restricted £	2008 £	2007 £
Bank charges	381		381	392
Conference costs	3,519		3,519	28,457
	<u>3,900</u>		<u>3,900</u>	<u>28,849</u>

Notes (continued)

5 Charitable activities

	Unrestricted £	Restricted £	2008 £	2007 £
Wages and salaries	65,183	36,466	101,649	100,270
Meeting costs	891		891	423
Helpline		1,720	1,720	1,924
Research	1,125		1,125	542
Project development				3,899
Total direct costs	67,199	38,186	105,385	107,058
Support costs (note 6)	85,586	6,957	92,543	70,805
	152,785	45,143	197,928	177,863

6 Support costs

	2008 £	2007 £
Other staff costs	8,979	2,690
Premises expenses	16,174	13,593
Office running costs	11,637	11,102
Publications	36,345	29,924
Travel	4,930	4,798
Website costs	1,556	1,432
Depreciation	4,913	5,066
Loss on disposal of asset		222
Legal fees	3,358	
Miscellaneous	651	1,978
Dilapidations	4,000	
	92,543	70,805

7 Governance costs

	Unrestricted £	Restricted £	2008 £	2007 £
Wages and salaries	3,608	902	4,510	4,735
Board expenses	964		964	922
Meeting costs	195		195	93
Audit fee	2,644		2,644	1,269
	7,411	902	8,313	7,019

8 Staff costs and numbers

	2008 £	2007 £
Wages and salaries	93,146	92,228
Social security costs	9,294	9,202
Pension costs	3,719	3,575
	106,159	105,005

Notes (continued)

8 Staff costs and numbers (continued)

No employee received emoluments of more than £60,000. No trustees received remuneration in the current year or preceding period. Reimbursement of expenses paid to trustees in the year was £nil (2007 £nil).

The charity contributes to a defined contribution scheme on behalf of employees. The cost for the period was £3,719. At the year end the charity was due to pay £321.

The average weekly number of employees during the year was as follows

	2008	2007
Number of employees	4	4

9 Tangible fixed assets

	2008 £
Cost	
At beginning and end of year	24,825
Depreciation	
At beginning of year	15,578
Depreciation on disposals	4,913
At end of year	20,491
Net book value	
At 31 March 2008	4,334
Net book value	
At 31 March 2007	9,247

10 Debtors

	2008 £	2007 £
Prepayments	2,320	579
Accrued income	4,813	6,496
	7,133	7,075

11 Creditors: amounts falling due within one year

	2008 £	2007 £
Bank overdraft	24,319	
Accruals	9,004	4,814
Tax and social security	3,047	2,403
	36,370	7,217

Notes (continued)

12 Restricted funds

	2007 £	Incoming £	Outgoing £	2008 £
The Wise Group		10,450	(10,450)	
Scottish Prison Service – Helpline		26,657	(26,657)	
Scottish Government Leaflets		5,093	(5,093)	
Scottish Government – Equipment Fund	7,618		(3,845)	3,773
	<u>7,618</u>	<u>42,200</u>	<u>(46,045)</u>	<u>3,773</u>

13 Net assets reconciliation

	Unrestricted £	Restricted £	Total £
Fixed assets	561	3,773	4,334
Net current assets	37,972		37,972
	<u>38,533</u>	<u>3,773</u>	<u>42,306</u>

14 Operating leases

Annual commitments under non-cancellable operating leases are as follows,

	2008 £	2007 £
In less than one year		
In one to two years		
In two to five years	12,000	9,500
	<u>12,000</u>	<u>9,500</u>

15 Company limited by guarantee

The directors have each agreed to contribute £1 in the event of the company being wound up

16 APB Ethical Standard – Provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements