

Families Outside
Financial statements

31 March 2011

Charity Number SCO 025366
Company Number SC 236539

THURSDAY



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Reference and administrative details

Scottish Charity No. SC025366
Company No. SC236539
Registered office: 13 Great King Street, Edinburgh, EH3 6QW

Board of Trustees

Gillian M Stewart, CB	(Chairman)	
Donald Millar	(Vice Chairman)	
Jennifer Stevenson	(Treasurer)	
Paul Carberry	(Individual)	
Sheila Gupta	(Individual)	
Janice McGowan	(Individual)	<i>appointed 6 October 2010</i>
Fiona Punton	(Individual)	<i>appointed 2 August 2011</i>
Marjory Russell, OBE	(Individual)	
Christopher Sheldon	(Individual)	
Stephen Swan	(Individual)	
Katrina Gordon	(Individual)	<i>resigned 8 September 2010</i>

Company Secretary Dr Nancy Loucks

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

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.

Decision making structure

The Trustees decide the strategic direction for the charity and approve the Strategic Plan and the annual budget. The Chief Executive 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 sub-group meetings which include the office bearers and report to the full Board of Trustees.

Appointment of trustees

Members of the Board of Trustees are categorised as individuals. Institutions, organisations or other bodies are not eligible to be members of the Board of Trustees.

The number of members of the Board of Trustees shall not be less than six and no more than twelve.

Two non-voting Observers from key statutory stakeholders attend meetings of the Board of Trustees.

Policies and procedures for induction and training of trustees

New Trustees are inducted by the Chairman and Chief Executive of the Charity and are provided with key documents outlining their governance roles and responsibilities.

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 biannual 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 purpose is to aid 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 that works exclusively on behalf of families affected by imprisonment in Scotland. We exist because 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.

Families Outside works to mitigate the effects of imprisonment on children and families - and consequently to reduce the likelihood of reoffending - through support and information for families and for those working with them. We seek to ensure that these families are afforded the recognition, respect and compassion they need to alleviate the disadvantages they face due to this experience, also enabling them, where appropriate, to provide support to their relative in prison and on release.

Trustees' report *(continued)*

Objectives and activities *(continued)*

The charity's long term key objectives are to ensure that:

- Families affected by imprisonment can readily access appropriate information and support at the time they need it. This in turn will improve their experience with the criminal justice system and mitigate its impact on them;
- Policy makers, decision makers, and relevant service providers will be well-informed about the issues facing families affected by imprisonment. They will recognise prisoners' families within their remit and take the needs of these families into account in the decisions they make and the services they provide;
- Families Outside will provide a sustainable and viable service as long as the demand for its work is evident.

In order to achieve these long term key objectives, our targets include the following actions:

- Raise awareness and influence policy and practice regarding families affected by imprisonment;
- Provide and increase direct support and information to families;
- Support and collaborate with other organisations to support families; and
- Ensure viability, effectiveness and impact of the organisation.

These aims are essential and ongoing and are facilitated by specific, often ongoing, activities which Families Outside are engaged in throughout the year. These activities help us in achieving our long term key objectives and include:

Ongoing core activities:

- Running the Families Outside national freephone Support & Information Helpline, supporting approximately 1,700+ families and professionals per annum;
- Direct service provision to prisoners' families through our Family Support Workers. Extending to the whole of Scotland for the first time, the four members of staff have an annual caseload well in excess of the targeted 200 families in total per annum;
- Training/awareness-raising to audiences such as prison staff, police, staff and volunteers at other voluntary sector organisations, social workers, social work and psychology students, Children's Panel members, faith communities, the National Health Service and more. Our awareness-raising has expanded to include sessions with secondary school students through the Life/Time project (outlined below). We also work with the Scottish Government's *Getting it Right for Every Child* (GIRFEC) implementation teams to promote identification and support of children/young people through health workers and schools. Overall, Families Outside provided training to approximately 2,000 individuals in 2010/11, with continuing requests in 2011/12;
- Development of policy and practice alongside national and local statutory organisations, contributing through consultations and steering & advisory groups relevant to families.
- Publicity distributed to families affected by imprisonment and a wide range of professional contacts including courts/prisons/CABS/social work departments. This includes leaflets, professional packs, DVDs and access to our website, which this year introduced a new 'Kids' section. Currently, we average 2,800 website hits per week (up from 2,000 at this time last year) and have ongoing requests for hardcopy publicity;
- Regional contact through our Regional Coordinators who link with prisons, Community Justice Authorities and locally-based statutory and voluntary support services. This ensures our influence spreads throughout Scotland, allowing us to act effectively as a national umbrella organisation for services offering support to families affected by imprisonment;
- Support for other organisations working with families through cross-referral, training, evaluation and sharing of information and practice, most recently through the establishment, coordination and chairmanship of the Criminal Justice Family Support Network; and
- Exhibitions/presentations/workshops at conferences and other events.

Trustees' report *(continued)*

Objectives and activities *(continued)*

Projects, publications and research activities:

- Continuation of the 'Routes out of Prison' partnership project with the Scottish Prison Service, Apex and the Wise Group. This includes direct support work with families and continuation of innovative work with prisoners and their partners through a programme from Relationships Scotland;
- Continuation of The Life/Time project following its success in 2009/10. This is an initiative run by the Scottish Prison Service and in collaboration with the police, Scottish Court Service, the fire service, The Red Cross, and ourselves, among other partners, to make young people in secondary schools aware of the impact of offending.
- Publication of our own research into the impact of parental imprisonment on children, in collaboration with Scotland's Commissioner for Children and Young People;
- Further development of an e-Learning package to make our training readily accessible throughout Scotland;
- At the suggestion of Lothian & Borders Police, creation of a stencil to advertise the Helpline on the walls and ceilings of police cells, court cells and prison waiting areas and now in use in several parts of Scotland;
- Publication of three new information sheets for families as well as a new awareness-raising leaflet for families and professionals, with the support of the Routes out of Prison partnership;
- Research into projects that offer support to prisoners and families including Circle and Artlink Central; and
- Hosting of two final-year social work students from The Netherlands to develop a tool to conduct Child & Family Impact Assessments.

Achievements and performance

Families Outside's profile and reputation is well-established, with positive relationships built with key statutory and voluntary agencies in the criminal justice sector and beyond. This has been aided by the opportunity to contribute actively to a range of Scottish Government and SPS policy and practice initiatives.

The Chief Executive contributes to the Scottish Government's Reducing Reoffending strategy through input to key Project Implementation Boards that direct the implementation of recent legislation. The Regional Coordinators and Chief Executive also work closely with the Scottish Prison Service and Scotland's eight Community Justice Authorities (CJAs) to assist in the development and implementation of policy and practice with regard to prisoners' families, including chairmanship of Family Outcome Groups for the two CJAs that have them. We have also developed closer links with the police and courts, with the result that we now deliver training and awareness sessions to police and court staff in some areas.

Families Outside's Support & Information Helpline continues to provide a direct service to families in need and to the professionals who work with them. It also underpins the organisation's influencing activity through provision of current, direct information about the experiences of people with family members caught up in the criminal justice system. The installation of a more robust Helpline database has improved our use of the data collected from calls to the Helpline, allowing us to disseminate this in accessible and appropriate formats to a broad range of policy and practice audiences in criminal justice and other relevant areas.

Our provision of direct support to families of prisoners continues to move from strength to strength. Referrals to our western Family Support Worker doubled in the first quarter of her second year as awareness and utilisation of the service increased. A second Family Support Worker joined her to supplement this work and ensure all families could access support. Our eastern-based worker maintained the high level of referrals in her second year, and a worker for the Northern and Tayside regions started work in November 2010, based primarily at the Perth Prison Visitors' Centre.

Trustees' report *(continued)*

Achievements and performance *(continued)*

Finally, Families Outside hosted two significant events to support professionals who work with children and families of prisoners. One was a training event from Carol Shapiro of Family Justice (USA), focusing on engagement with families of prisoners and following up from her presentation at our conference the previous year. The second was the 'Big Draw' Family Friendly Prison Challenge in October 2010, in conjunction with Action for Prisoners' Families, followed by a celebration event for participating Scottish prisons in February 2011. This event shared practice from the prisons and recognised their achievements, including a presentation of certificates by Tam Baillie (Scotland's Commissioner for Children and Young People) and Susan Philipsz (2010 Turner Prize Winner) and closing comments from the Chief Executive of the Scottish Prison Service.

Financial review

The Statement of Financial Activities shows that Families Outside ended the year with a surplus of £59,104, which compares with a surplus of £2,499 for the previous year. This surplus is made up of the following:

- a restricted deficit of £2,465 relating to (i) the depreciation expense for equipment previously acquired from funding received from the Scottish Government and (ii) inclusion of the remaining restricted income from 2010/11 provided by the Glasgow Community Justice Authority to be used in 2011/12 for the development of an e-learning package;
- an unrestricted surplus of £61,569. This means that our unrestricted funds have increased from £59,270 as at 31 March 2010 to £120,839 at 31 March 2011.

Funding from The Brook Trust was received in 2010/11 and as such, under SORP 2005, this has been recognised in the current financial year. However the funds will be carried forward in unrestricted reserves to 2011/12 when, with agreement from The Brook Trust, Families Outside will make use of the funds.

The financial position and the review of financial systems and controls of the organisation are monitored on a quarterly basis by a Finance/HR sub-group, which reports to the Board of Trustees.

The principal funding sources for 2010/11 were:

- The Scottish Government
- The Scottish Prison Service
- LankellyChase Foundation
- RS MacDonald Charitable Trust
- The Henry Smith Charity
- The Robertson Trust
- Crossreach
- The Wise Group
- Lothian & Borders Community Justice Authority
- Anonymous Donor
- The Brook Trust

With funds from these organisations, we have continued to meet the main objectives of Families Outside through the core activities and projects of the charity as detailed above.

We would also like to thank the The Michael & Shirley Hunt Charitable Trust, Includem, the Friends of Families Outside and everyone else who made donations and supported our activities throughout the year.

In addition, we were very grateful to have received a grant from The Gannochy Trust. This funding will be applied to the coming financial year 2011/12.

Trustees' report (continued)

Plans for future periods (continued)

Reserves Policy

The unrestricted fund balance is £120,839, of which £118,268 represents the free reserves of the organisation 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 about 3 to 6 months operating activity, a target which is still to be achieved.

Plans for future periods

In the forthcoming 2011/12 financial year, Families Outside will commit itself to the following activities:

- Host a national conference in November 2011 with up to 200 delegates.
- Contribute to the UN Committee on the Rights of the Child General Day of Discussion on Children with Imprisoned Parents.
- Continue to promote the Helpline as a resource for families and for professionals who can call on our specialist knowledge to assist them in their own work with families and extend this resource to full-time provision.
- Continue support to families of offenders throughout Scotland.
- Continue to train staff from a wide range of backgrounds who come into contact with families e.g. the Scottish Prison Service, staff at private prisons, Children's Panel members, NHS, police, schools, courts, social workers, and students of social work and forensic psychology.
- Complete development of an e-Learning resource for professionals in justice, education, health and other sectors.
- Continue to promote the use and development of prison Visitors' Centres as a wider community resource, and often as the only means of accessing this vulnerable group.
- Continue to promote the development of play provision in prisons and deliver training to prison staff in this area, incorporating the work of Kids VIP.
- Continue direct development of policy and practice through participation in the national and regional SPS Children & Family Strategy Groups, Community Justice Authority forums, the Scottish Working Group on Women's Offending, the Scottish Consortium on Crime and Criminal Justice and the Scottish Criminal Justice Voluntary Sector Forum as well as lobbying of Members of the Scottish Parliament and engagement with international bodies such as Eurochips.
- Continue our research and consultancy through the monitoring and support of a number of initiatives across Scotland on behalf of the Robertson Trust and other organisations. We also conduct, commission and host research to lobby for change.
- Build on the number of Friends of Families Outside 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.
- Produce *In Brief* 6 – 'Prisoners' Families: The Value of Family Support Work'.

Auditors

A resolution to appoint auditors for the ensuing year will be proposed at the annual general meeting in accordance with Section 485 of the Companies Act 2006.

The trustees' report is prepared in accordance with the special provisions relating to small companies in Part 15 of the Companies Act 2006.

Signed by order of the Trustees



Gillian M Stewart, CB
Chairman

Registered office:
13 Great King Street
Edinburgh

27 September 2011

Statement of trustees' responsibilities

The trustees (who are also the directors of Families Outside for the purposes of company law) are responsible for preparing of the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for the period. In preparing those 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;
- making judgements and estimates that are prudent and reasonable;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable 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 auditor's report to the Trustees and Members of Families Outside

We have audited the financial statements of Families Outside for the year ended 31 March 2011 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made exclusively to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 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 company's 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 charity's 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 auditor

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the Trustees' Report and the financial statements and for being satisfied that the financial statements give a true and fair view.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). These Standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or error.

Independent auditor's report to the Trustees and Members of Families Outside (continued)

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, Charities Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

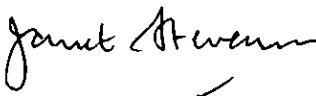
Opinion on other matters prepared by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law have not been made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report.



Janet Stevenson (Senior Statutory Auditor)
For and on behalf of Henderson Loggie Statutory Auditors
(Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)

27 September 2011

Statement of financial activities (Incorporating Income and Expenditure Account)
for the year ended 31 March 2011

		2011 Unrestricted Funds £	2011 Restricted Funds £	2011 Total Funds £	2010 Total Funds £
	Note				
Incoming resources					
Incoming resources from generated funds	2	12,399	7,301	19,700	31,097
Incoming resources from charitable activities	3	182,636	180,326	362,962	291,229
Other incoming resources		878	-	878	741
Total incoming resources		195,913	187,627	383,540	323,067
Resources expended					
Costs of generating funds	4	(8,667)	(3,487)	(12,154)	(29,068)
Charitable activities	5	(117,571)	(185,411)	(302,982)	(281,245)
Governance costs	7	(8,106)	(1,194)	(9,300)	(10,255)
Total resources expended		(134,344)	(190,092)	(324,436)	(320,568)
Net incoming resources for the period		61,569	(2,465)	59,104	2,499
Balances brought forward at 31 March 2010		59,270	6,316	65,586	63,087
Balances carried forward at 31 March 2011		120,839	3,851	124,690	65,586

All of the activities of the company are classed as continuing.

Balance sheet
at 31 March 2011

	<i>Note</i>	2011 £	2011 £	2010 £	2010 £
Fixed assets					
Tangible assets	9		4,678		6,249
Current assets					
Debtors	10	10,963		23,891	
Cash at bank		146,743		80,257	
		<u>157,706</u>		<u>104,148</u>	
Creditors: amounts falling due within one year	11	<u>(37,694)</u>		<u>(44,811)</u>	
Net current assets			120,012		59,337
Net assets			124,690		65,586
Funds					
Unrestricted			120,839		59,270
Restricted	12		3,851		6,316
Total funds	13		124,690		65,586

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and were approved and authorised for issue by the Board of trustees on 27 September 2011 and were signed on its behalf by:

Gillian M Stewart

Gillian M Stewart, CB
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 April 2008), 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 2006.

The Board consider it is appropriate to draw up the accounts on a going concern basis as sufficient funding has been secured to cover operational costs for the next 12 months. The Board is actively seeking funds for the following 12 months.

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.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets below £200 are not capitalised but are expensed in the year they are incurred. 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.

Notes (continued)

1 Accounting policies (continued)

Leases

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

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 £	2011 £	2010 £
<i>Voluntary income</i>				
Donations	4,630	-	4,630	2,528
Membership fees	320	-	320	490
	<u>4,950</u>	<u>-</u>	<u>4,950</u>	<u>3,018</u>
<i>Generated funds</i>				
Conference income	7,305	-	7,305	12,170
Research income	-	7,301	7,301	15,813
<i>Investment income</i>				
Interest receivable	144	-	144	96
	<u>12,399</u>	<u>7,301</u>	<u>19,700</u>	<u>31,097</u>

3 Incoming resources from charitable activities

	Unrestricted £	Restricted £	2011 £	2010 £
Scottish Prison Service	-	29,521	29,521	28,176
The Robertson Trust	3,288	31,942	35,230	62,089
The Scottish Government	134,348	-	134,348	121,525
The Wise Group	-	61,066	61,066	45,584
Lothian & Border CJA	-	17,145	17,145	16,855
The Henry Smith Charity	-	25,000	25,000	-
RS MacDonald Charitable Trust	15,000	-	15,000	-
Lankelly Foundation	15,000	-	15,000	15,000
The Brook Trust	15,000	-	15,000	-
The Dulverton Trust	-	-	-	2,000
Miscellaneous charitable sources	-	15,652	15,652	-
	<u>182,636</u>	<u>180,326</u>	<u>362,962</u>	<u>291,229</u>

4 Costs of generating funds

	Unrestricted £	Restricted £	2011 £	2010 £
Wages and salaries	-	1,160	1,160	3,202
Bank charges	548	-	548	564
Conference costs	8,119	-	8,119	12,691
Research and project costs	-	2,327	2,327	12,611
	<u>8,667</u>	<u>3,487</u>	<u>12,154</u>	<u>29,068</u>

Notes (continued)

5 Charitable activities

	Unrestricted £	Restricted £	2011 £	2010 £
Wages and salaries	75,573	152,130	227,703	197,894
Meeting costs	97	-	97	138
Helpline	-	1,963	1,963	1,724
Research	110	-	110	15,013
Project development	196	4,215	4,411	1,597
	<hr/>	<hr/>	<hr/>	<hr/>
Total direct costs	75,976	158,308	234,284	216,366
Support costs (note 6)	41,595	27,103	68,698	64,879
	<hr/>	<hr/>	<hr/>	<hr/>
	117,571	185,411	302,982	281,245
	<hr/>	<hr/>	<hr/>	<hr/>

6 Support costs

	2011 £	2010 £
Other staff costs	7,036	5,400
Premises expenses	16,998	17,319
Office running costs	10,241	11,883
Publications	11,094	6,130
Travel	12,885	13,419
Website costs	5,352	4,666
Depreciation	3,640	4,044
Legal fees	-	866
Miscellaneous	1,452	1,152
	<hr/>	<hr/>
	68,698	64,879
	<hr/>	<hr/>

7 Governance costs

	Unrestricted £	Restricted £	2011 £	2010 £
Wages and salaries	4,513	1,194	5,707	5,501
Board expenses	92	-	92	906
Meeting costs	21	-	21	30
Auditors' remuneration - audit fee	3,480	-	3,480	3,380
Auditors' remuneration - trustee training	-	-	-	438
	<hr/>	<hr/>	<hr/>	<hr/>
	8,106	1,194	9,300	10,255
	<hr/>	<hr/>	<hr/>	<hr/>

8 Staff costs and numbers

	2011 £	2010 £
Wages and salaries	188,226	165,784
Social security costs	38,064	33,563
Pension costs	8,280	7,250
	<hr/>	<hr/>
	234,570	206,597
	<hr/>	<hr/>

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 (2010 £nil).

The charity contributes to a defined contribution scheme on behalf of employees. The cost for the period was £5,054. At the year end the charity was due to pay £604.

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

	2011	2010
Number of employees	8	7

9 Tangible fixed assets

	2011 £
Cost	
At beginning of year	33,860
Additions	2,069
Disposals	(412)
At end of year	35,517
Depreciation	
At beginning of year	27,611
Charge for year	3,640
On disposals	(412)
At end of year	30,839
Net book value	
At 31 March 2011	4,678
Net book value	
At 31 March 2010	6,249

10 Debtors

	2011 £	2010 £
Prepayments	1,801	1,748
Accrued income	9,162	22,143
	10,963	23,891

11 Creditors: amounts falling due within one year

	2011 £	2010 £
Bank Overdraft	-	10,329
Accruals	5,627	7,606
Tax and social security	7,067	5,681
Deferred income	25,000	21,195
	37,694	44,811

Notes (continued)

12 Funds

	2010 £	Incoming £	Outgoing £	2011 £
Unrestricted funds				
General fund	59,270	195,913	(134,344)	120,839
Restricted funds				
The Wise Group	-	61,066	(61,066)	-
The Robertson Trust	-	31,942	(31,942)	-
Scottish Prison Service – Helpline	-	29,521	(29,521)	-
Lothian & Borders CJA	-	17,145	(17,145)	-
The Henry Smith Charitable Trust	-	25,000	(25,000)	-
Scottish Government Criminal Justice Dept	6,316	-	(4,209)	2,107
Includem	-	2,000	(2,000)	-
Crossreach	-	6,652	(6,652)	-
Anonymous donor	-	7,000	(7,000)	-
Miscellaneous income	-	7,301	(5,557)	1,744
	6,316	187,627	(190,092)	3,851
Total funds	65,586	383,540	(324,436)	124,690

Restricted Funds – detail of awards and restrictions on use

The Wise Group – to fund a Family Support Officer post.

The Robertson Trust – to fund a Regional Co-ordinator post.

Scottish Prison Service – to provide funding for the Families Outside Support & Information Helpline.

Lothian & Borders CJA – two separate awards to fund a Family Support Officer post and also to run a training course.

The Hay Smith Charitable Trust – to fund a Family Support Worker and provide funding for the helpline.

Scottish Government Criminal Justice Department – this is equal to the net book value of assets purchased under capital awards from the Scottish Government.

Includem – to fund Families Outside's contribution to this project.

Crossreach – to fund a Regional Co-ordinator post.

Anonymous donor – to fund a Helpline worker post.

Miscellaneous income – various smaller income streams used for specific small projects.

13 Net assets reconciliation

	Unrestricted £	Restricted £	Total £
Fixed assets	2,571	2,107	4,678
Net current assets	118,268	1,744	120,012
	120,839	3,851	124,690

Notes *(continued)*

14 Operating leases

	2011 £	2010 £
<i>Annual commitments under non-cancellable operating leases are as follows:</i>		
In less than one year	-	-
In two to five years	12,250	12,000
Over five years	-	-
	<u>12,250</u>	<u>12,000</u>

15 Company limited by guarantee

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

16 Ultimate controlling party

The charitable company is constituted under its Memorandum and Articles of Association and is managed by its elected trustees.