



THURSDAY



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26/05/2016  
COMPANIES HOUSE

Financial Statements

For the year ended 30 September 2015

Company number SC455215

Charity number SC044343

Vox Liminis  
(A company limited by guarantee)

Incorporated on 24 July 2013

Financial Statements  
for the period from 1<sup>st</sup> October 2014 to 30<sup>th</sup> September 2015

Company number SC455215

Charity number SC044343

**Vox Liminis**  
**(A company limited by guarantee and Scottish charity)**

Contents

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	Page
Members of the board and professional advisers	1
Trustees' report	2 - 5
Statement of trustees' responsibilities	6 - 7
Independent examiner's report	8
Statement of financial activities (incorporating the Income and expenditure account)	9-10
Balance sheet	11-12
Notes to the financial statements	13 - 23

**Vox Liminis**  
**(A company limited by guarantee and Scottish charity)**

Members of the board and professional advisers

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Registered charity name	Vox Liminis
Charity number	SC044343
Company registration number	SC455215
Principal and registered office	Wasps Studio 219 The Briggait Bridgegate Glasgow G1 5HZ
Trustees	Sheona ML Burrow Fergus E McNeill Iain B Chirnside Peter J White
Secretary	Sheona ML Burrow
Chief Executive Officer	Alison Urie
Independent examiner	Raymond AW Cowan CA Hillcrest Kincairn Blairs Aberdeen AB12 5YQ
Bankers	The Royal Bank of Scotland Glasgow Byres Road Branch 339 Byres Road Glasgow G12 8QP

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

**Trustees' Report**

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The trustees, who are also the directors for the purposes of company law, present their report and unaudited financial statements for the charity for the period ending 30<sup>th</sup> September 2015.

**Reference and administrative details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

**The Trustees**

The trustees who served the charity during the period were as follows:

Fergus E McNeill	
Sheona ML Burrow	
Robin J MacLellan	(Resigned 28 September 2015)
Iain B Chirnside	
Peter J White	

**Structure, governance and management**

**Governing document**

Vox Liminis is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. It was registered as a charity by OSCR on 22 October 2013.

**Appointment of Trustees**

The appointment of Trustees is governed by the Memorandum and Articles of Association.

**Trustee induction and training**

Induction and training of Trustees is undertaken as needs are identified in a responsive manner e.g. presentations and explanations of financial information.

**Organisation**

The Trustees meet 5 times a year and administer the company. The Chief Executive Officer is appointed by the Trustees to manage the day to day operations of the company and maintain and develop strategic oversight and management of the organisation.

## **Vox Liminis**

**(A company limited by guarantee and Scottish charity)**

### **Risk management**

The board of trustees has assessed the major risks to which the organisation is exposed, in particular those related to the operations and finances of the company, and ensures systems are in place to identify, consider, manage and mitigate where possible these risks.

### **Objectives and activities**

The company's stated objectives are to develop creative arts-based practices within the criminal justice system, both to support individuals to lead more positive and fulfilling lives and to better inform civic discourse on crime and punishment, thus promoting rehabilitation, reintegration and reduced reoffending. This will include:

- Delivery of creative art-based activities with people currently in or with previous personal experience of the criminal justice system, thus advancing education and recreation through the arts, and fostering engagement in subsequent education and training opportunities, improving their conditions of life and future prospects
- Using creative art-based practices to advance the human rights of people affected by the criminal justice processes, including people who have offended, victims of crime, and their families and communities
- Through participation in the arts, to restore and advance the citizenship of people with convictions, including by working in and for the development of the communities to which they belong

### **Charitable Activities, Achievements & Performance**

The company's objects are to develop creative arts-based practices within the field of criminal justice, to support individuals to lead more positive and fulfilling lives and to better inform civic discourse on crime and punishment, thus promoting rehabilitation, reintegration and reduced reoffending.

To the above end we have developed innovative work with criminologists at Scottish Centre for Crime & Justice Research at Glasgow University and key partners Families Outside under 4 core strands of work during 2014/2015:

- Distant Voices – songwriting with prisoners, former prisoners, staff (prison officers and social workers) and academics in workshops. These songs are then shared in public and professional forums, inviting people to think more about the human stories of returning citizens and others affected by it, opening up a national public conversation. Having written over 100 songs in the last 18 months in prison facilitated by Scottish songwriters, we have just recorded a 5-song EP
- KIN – in partnership with Families Outside we have designed an 18 month project with 10 young people affected by parent or sibling imprisonment, to share their experiences so to better inform practice, policy and social attitudes that affect them, while making sense of their own experiences
- In Tune – supporting family relationships while a parent is in prison through creative arts, In Tune is a project that brings the imprisoned parent, their children and primary carer together for whole-family music making in prison.

**Vox Liminalis**  
(A company limited by guarantee and Scottish charity)

- Unbound – a growing community of former prisoners (who have taken part in Vox music projects inside), criminologists, musicians and practitioners, meeting together for food and songwriting weekly.

We are committed to understanding in which ways our work is successful, and where we could do better. Each of our projects is evaluated using a variety of methods – participant observation, practitioner reflection, interviews, focus groups and questionnaires/reflection activities for participants. We then interpret and collate this data, to allow us to count 'number of outcomes'. For a short term project (such as a Vox Session) participants would only count an outcome once; for longer term projects (such as Unbound), we count outcomes once per quarter. All of our work aspires to see the same set of outcomes achieved by participants, as outlined below. Some projects will have a greater focus on some, and limited focus on others.

**In Numbers:**

In the Year 2014/2015 we have worked with a total of 122 participants, resulting in the following outcomes:

a) Improved communication skills:	85
b) Increased confidence:	82
c) Increased ability to work towards a common goal:	76
d) Improved mental wellbeing:	49
e) Increased ability to effect positive change:	3
f) Increased capacity to navigate transitions:	7
g) Increased numbers accessing education, employment and training opportunities:	8
h) Increased and/or sustained family relationships:	24

**And in words:**

Quotes from Participants:

"I think that's brilliant, know what I mean, cos then it'll give folk, let them know that we're still, even though we're in prison, we've still got feelings, we're still normal." - Prisoner

"It then lets you see a different side and they probably see a different side of me as well... I think something like this shows you that when we actually all put it down together and write about our experiences, my experiences personally and emotionally are no different to what the guys have been writing about". - Prison Officer

"I've always been a loner for years, so it's helped me with my communicating skills and confidence more than I thought it would. I'm thankful for that. I took the younger girls under my wing as I have my own son at 21. I was happy to let one of the girls join in on my song too which I've never done." - Prisoner

'The workshop certainly liberated me.' – Social Worker

## **Vox Liminis**

**(A company limited by guarantee and Scottish charity)**

I was able to dive into my feelings a wee bit when writing the song, that's not something I do often, especially in here where you try to bolt everything up. I felt safe enough to open up. - Prisoner

"...everybody's kinda been through the same in here, either losing family or missing people and letting people know that you love them and all that kind of stuff. And for a guy it's hard to express that so that's how it's good to do it through music" - Prisoner

"I have had the privilege of seeing this from both sides of the fence- I have been involved in the Vox Sessions and also worked a bit with them on their admin. Not only were the sessions a blast but they helped me HUGELY and I know that that was the case for many, in fact I'm sure, all others. Without being too dramatic, seriously, it has been to an extent life changing for me. I'm happier than I have been for a long time and Vox and its 'spinoffs' have played a significant part in that." – Former Prisoner

Vox Liminis currently have 4 Trustees. Robin MacLellan resigned from the board on the 28<sup>th</sup> September 2015.

### **Financial Review**

#### **Reserve policy**

The Board of Trustees recognises the need for a prudent reserves policy, but acknowledges that given we are a new organisation reporting at the end of our second financial year, there are limitations. The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should amount to approximately three months of the resources expended. The charity will work towards increasing this to six months to be able to continue the current activities of the charity in the event of a significant drop in income in operational years 3-5. At present the free reserves not invested in tangible fixed assets reach the target level of three months. The board of Trustees continues to consider ways in which additional unrestricted funds will be raised.

#### **Funds**

General funds represent the free funds of the charity which are not designated for particular purposes. These include donations from Seedbed, Imagine Foundation, and Faiths in Scotland Community Action Fund as well as monthly donations and fundraising activities.

Restricted funds comprise the funds of the current projects, including: Foundation Scotland – Enterprise Ready Fund, Firstport, The Worshipful Company of Weavers, Lloyds TSB Foundation for Scotland, Scottish Prison Service, Awards for All Scotland, Families Outside, Aberlour Edge Fund, and University of Glasgow.

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

**Review**

The results for the period and financial position of the company are as shown in the annexed financial statements. The surplus for the period amounted to £57,578 (£30,776 2014).

**The future**

To identify possible new projects and to identify new sources of funding for these. To progress and develop the existing projects and ensure they are evaluated in accordance with the funders' requirements. To consider the reassessment of Vox Liminis' direction and structure so as to ensure these are fit for purpose and to enable Vox Liminis to meet its core aims, its mission and its members needs.

**Statement of trustees' responsibilities**

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The trustees (who are also the directors of Vox Liminis for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company, of the incoming resources and application of resources, including the income and expenditure of the company for that period.

In preparing these accounts, 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 estimates that are reasonable and prudent;
- 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 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 charitable company and enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the

**Vox Luminis**  
**(A company limited by guarantee and Scottish charity)**

charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The company's accountants have prepared the financial statements attached to this report. This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

**Independent examiner**

Raymond AW Cowan CA has been re-appointed as independent examiner for the ensuing year.

Registered office:  
Wasps Studio 219  
The Briggait  
141 Bridgegate  
Glasgow  
G1 5HZ

Signed on behalf of the trustees



Fergus E McNeill  
Trustee and Chairman

## **Vox Liminis**

**(A company limited by guarantee and Scottish charity)**

### **Independent examiner's report to the members and trustees of Vox Liminis**

I report on the accounts of the charity for the period ended 30 September 2015, which are set out on pages 7 to 14.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of Vox Liminis for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's trustees consider that the audit requirements 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 2005 Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Raymond AW Cowan CA  
Independent examiner  
Hillcrest  
Kincairn  
Blairs  
Aberdeen  
AB12 5YQ

11/04/2016

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

**Statement of financial activities (incorporating the income and expenditure account)**

**Year ended 30 September 2015**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2014 Total Funds £
<b>INCOMING RESOURCES</b>				
Incoming resources from generating funds:				
Voluntary income	29,804	64,350	94,154	64,080
Incoming resources from charitable activities	74,103	0	74,103	39,263
<b>TOTAL INCOMING RESOURCES</b>	<b>103,907</b>	<b>64,350</b>	<b>168,257</b>	<b>103,343</b>
<b>RESOURCES EXPENDED</b>				
Charitable activities	(57,285)	(53,044)	(110,329)	(72,217)
Governance costs	(350)	-	(350)	(350)
<b>TOTAL RESOURCES EXPENDED</b>	<b>(57,635)</b>	<b>(53,044)</b>	<b>(110,679)</b>	<b>(72,567)</b>

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>	46,272	11,306	57,578	30,776
Transfer between funds	-	-	-	-
<b>NET INCOME FOR THE PERIOD</b>	<u>46,272</u>	<u>11,306</u>	<u>57,578</u>	<u>30,776</u>
Total funds brought forward	22,269	8,508	30,776	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>68,541</u></u>	<u><u>19,814</u></u>	<u><u>88,355</u></u>	<u><u>30,776</u></u>

The statement of financial activities includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to on-going activities.

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

**Balance sheet at 30 September 2015**

		2015 £	2014 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,924	673
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		86,431	31,439
Creditors: amounts falling due within one year	10	-	1,336
<b>NET CURRENT ASSETS</b>		<u>86,431</u>	<u>30,104</u>
<b>NET ASSETS</b>		<u><u>88,355</u></u>	<u><u>30,776</u></u>
<b>FUNDS</b>			
Unrestricted	12	78,521	22,269
Restricted	11	9,834	8,508
		<u><u>88,355</u></u>	<u><u>30,776</u></u>

**Vox Luminis**  
**(A company limited by guarantee and Scottish charity)**

For the year ending 30 September 2015 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Trustees' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on the 14<sup>th</sup> December 2015 and are signed on their behalf by:



Fergus E McNeill  
Trustee and Chairman

Company Registration Number: SC455215

The notes on pages 13 to 23 form part of these financial statements.

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

**Notes to the financial statements**

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**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

**Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Incoming resources**

Income is included in incoming resources when receivable, except as follows:

When donors specify that donations and grants given to charity must be used in future accounting periods, the income is deferred until those periods;

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met;

Gifts in kind are included in donations at the charity's best estimate of value;

Voluntary income includes grants and sponsorship which provide the core funding for the company.

**Fund accounting**

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Unrestricted designated funds - these are funds which are set aside from unrestricted funds for specific purposes.

**Vox Liminis**  
**(A company limited by guarantee and Scottish charity)**

Restricted funds - these are funds of the individual projects being administered by the charity and can only be used for the particular restricted purposes of these projects. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Grants and other income received in respect of capital expenditure are credited to the income and expenditure account over the expected useful lives of the assets to which they relate. The balance of such grants is included in restricted funds.

**Resources expended**

Resources expended are included on an accruals basis, inclusive of any VAT which cannot be recovered.

The financial records of the company are now maintained in such a way that expenditure on the individual projects is readily identifiable and is separately recorded. This results in little or no need for reallocation or reapportionment of costs between projects.

Charitable activities include all costs relating to activities where the primary aim is part of the objects of the company, together with the support costs of the company and grants paid.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**Fixed assets**

All fixed assets are initially recorded at cost.

**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:

Computer equipment - 25% straight line

**Vox Luminis**  
(A company limited by guarantee and Scottish charity)

**2. Voluntary income**

	Unrestricted	Restricted	Total	2014
	Funds	Funds	Funds	Total
	£	£	£	Funds
				£
<b>Donations</b>				
General donations	8,804	-	8,804	10,946
<b>Grants receivable</b>				
Seedbed	10,000	-	10,000	-
Imagine Foundation	8,000	-	8,000	8,000
Foundation Scotland – Enterprise Ready Fund	-	24,370	24,370	13,649
Firstport	-	16,000	16,000	2,400
The Worshipful Company of Weavers	-	10,000	10,000	-
Lloyds TSB Foundation for Scotland	-	4,000	4,000	-
Faiths in Scotland Community Action Fund	3,000	-	3,000	-
Awards for All	-	9,980	9,980	-
Big Lottery - Investing In Ideas	-	-	-	10,000
Robertson Trust	-	-	-	10,000
Faiths in Scotland Community Action Fund	-	-	-	3,000
Adopt An Intern	-	-	-	2,085
Trust Greenbelt	-	-	-	2,000
Hugh Fraser Foundation	-	-	-	2,000
	<u>29,804</u>	<u>64,350</u>	<u>94,154</u>	<u>64,080</u>

## Vox Luminis

(A company limited by guarantee and Scottish charity)

### 3. Incoming resources from charitable activities

	Unrestricted	Restricted	Total	2014 Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Families Outside - KIN	15,488	-	15,488	-
Families Outside - In Tune	2,998	-	2,998	7,000
CD Sales	217	-	217	-
SACRO	400	-	400	-
University of Glasgow (DV1)	-	-	-	18,177
SPS - Distant Voices 2	25,000	-	25,000	-
Aberlour Edge Fund	5,000	-	5,000	-
University of Glasgow (DV2)	24,500	-	24,500	-
Sutherland Trust	250	-	250	-
Solas Festival	250	-	250	-
IRISS	-	-	-	5,000
New College Lanarkshire	-	-	-	4,184
HMP Barlinnie	-	-	-	3,672
HMP & YOI Cornton Vale	-	-	-	1,230
	<u>74,103</u>	<u>-</u>	<u>74,103</u>	<u>39,263</u>

**Vox Liminis****(A company limited by guarantee and Scottish charity)****4. Costs of charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2014 Total Funds £
Charitable activities	47,970	44,504	92,474	24,853
Support costs	9,315	8,540	17,855	47,364
	<u>57,285</u>	<u>53,044</u>	<u>110,329</u>	<u>72,217</u>

**5. Governance costs**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2014 Total Funds £
Examination of financial statements	<u>350</u>	<u>-</u>	<u>350</u>	<u>350</u>

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

**6. Analysis of support costs**

	Total	2014 Total
	£	£
Wages	11,986	5,210
Employers NIC	1,003	536
Rent	3,136	1,395
Insurance	616	848
Travel	215	882
Depreciation	717	225
Sundry costs	182	2,408
Consultancy Fees	-	35,860
	<u>17,855</u>	<u>47,364</u>

The marked difference between 2013/14 and 2014/15 is due to the establishment of the Director's post, which is a salaried position in lieu of the consultancy role as seen in the above table.

**7. Net incoming resources for the period**

	Total	2014 Total
	£	£
This is stated after charging:		
Depreciation	717	225
Independent accountants examination	350	350

**Vox Liminis**

(A company limited by guarantee and Scottish charity)

**8. Staff costs and emoluments**

	Total	2014 Total
Total staff costs were as follows:	£	£
Wages and salaries	71,546	5,210
Social security costs	6,154	536
	<u>77,700</u>	<u>5,746</u>

**Trustees' remuneration and expenses**

During the period no Trustees received remuneration or expenses.

**Vox Luminis**  
(A company limited by guarantee and Scottish charity)

**9. Tangible fixed assets**

	Computer equipment £	Total £
<b>COST</b>		
At 30 Sep 2014	898	898
Additions	1,968	1,968
<b>At 30 September 2015</b>	<u>2,866</u>	<u>2,866</u>
<b>DEPRECIATION</b>		
At 30 Sep 2014	225	225
Charge for the period	717	717
<b>At 30 September 2015</b>	<u>942</u>	<u>942</u>
<b>NET BOOK VALUE</b>		
<b>At 30 September 2015</b>	<u>1,924</u>	<u>1,924</u>
At 30 Sep 2014	<u>673</u>	<u>673</u>

**Vox Luminis**  
(A company limited by guarantee and Scottish charity)

**10. Creditors: Amounts falling due within one year**

	Total £	2014 Total £
Trade creditors	-	500
Accruals	-	836
	<u>-</u>	<u>1336</u>

**11. Restricted income funds**

	2014 Brought Forward £	Incoming resources £	Outgoing resources £	Transfers £	2015 C/Forward £
Foundation Scotland – Enterprise Ready Fund	7,413	14,370	(21,335)	-	448
SEDA Santander	-	10,000	(614)	-	9,386
Firstport	-	16,000	(16,000)	-	-
The Worshipful Company of Weavers	-	10,000	(10,000)	-	-
Lloyds TSB Foundation For Scotland	-	4,000	(4,000)	-	-
The Robertson Trust	1,095	-	(1,095)	-	-
	<u>8,508</u>	<u>54,370</u>	<u>(53,044)</u>	<u>-</u>	<u>9,834</u>

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

**Purposes of restricted funds**

**Foundation Scotland – Enterprise Ready**

To enable Vox Liminis to scale up its operations and services by employing a Delivery Manager, purchasing equipment, and undertaking marketing activities.

**SEDA Santander**

To allow purchase of new equipment for running of projects and general office equipment. Also to be used towards the costs of staff training and travel.

**Firstport**

To be used towards salary costs for Director.

**The Worshipful Company of Weavers Benevolent Fund**

To be used towards salary costs for Director.

**Lloyds TSB Foundation for Scotland**

To be used towards salary costs for Director.

**The Robertson Trust**

To be used towards staff costs.

**12. Unrestricted income funds**

	2014				2015
	Brought Forward	Incoming resources	Outgoing resources	Transfers	C/Forward
	£	£	£	£	£
General funds	<u>22,269</u>	<u>113,887</u>	<u>(57,635)</u>	<u>-</u>	<u>78,521</u>

**Vox Liminis**  
(A company limited by guarantee and Scottish charity)

**13. Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds	1,924	7,910	9,834
Unrestricted Income Funds	-	78,521	78,521
Total Funds	<u>1,924</u>	<u>86,431</u>	<u>88,355</u>

**14. Related party transactions**

There were no related party transactions during the period.

**15. Company limited by guarantee**

The members' liability is limited by guarantee and does not exceed £1 per member. At 30 September 2015 the company had 4 members.