



Financial Statements

For the year ended 30<sup>th</sup> September 2016

Company number SC455215  
Charity number SC044343

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Vox Liminis  
(A company limited by guarantee)

Incorporated on 24 July 2013

Financial Statements for the period from 1<sup>st</sup> October 2015 to 30<sup>th</sup> September 2016

Company number SC455215

Charity number SC044343

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

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

**Members of the Board of Trustees and professional advisers**

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Registered charity name	Vox Liminis
Charity number	SC044343
Company registration number	SC455215
Principal and registered office	Glasgow Collective East Campbell Street Glasgow G1 5DT
Board of Trustees	Sheona ML Burrow Fergus E McNeill Iain B Chirnside (Chair of Board of Trustees) Hazel Mehta Robert W Rae
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 independently examined financial statements for the charity for the period ending 30<sup>th</sup> September 2016.

### **Reference and administrative details**

Reference and administrative details are shown in the schedule of members of the Board of Trustees and professional advisers on page 2 of the financial statements.

### **The Trustees**

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

Fergus E McNeill	
Sheona ML Burrow	
Iain B Chirnside	
Hazel Mehta	Appointed 29 <sup>th</sup> February 2016
Robert W Rae	Appointed 27 <sup>th</sup> April 2016
Peter White	Resigned 29 <sup>th</sup> February 2016

### **Structure, governance and management**

#### **Governing Document**

Vox Liminis is a company limited by guarantee, incorporated in Scotland on 24 July 2013, 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 Board of Trustees met 5 times in the year to 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.

#### **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. Appropriate insurance is purchased to cover public liability, employers' liability and any equipment owned by the company. Operational risk is assessed by staff throughout the year. Risk is discussed and assessed at appropriate points through the year in Board meetings to ensure ongoing good governance.

## **Vox Liminis**

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

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

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#### **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 arts-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 arts-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 objectives 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 5 core strands of work during 2015/2016:

- Distant Voices – song writing 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. This year's activity includes:
  - Hosting a 4-event festival in the Centre for Contemporary Arts, Glasgow, including a gig attended by over 240 people; achieved national media coverage on radio and in print; taking the work of Distant Voices to international conferences; continuing with Vox Sessions (song-writing projects) in and out of prisons, created multiple new songs and developed plans for an ambitious new phase of Distant Voices, in close partnership with SCCJR.
  - Securing funding from Creative Scotland, Scottish Prison Service and Glasgow Community Justice Authority to develop the next phase of Distant Voices, and worked with partners in the University of Glasgow, UWS and University of Edinburgh to design a large 3-year practice as research project.

## **Vox Liminis**

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

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

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- KIN – in partnership with Families Outside we have designed a project with 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.
  - This year we have facilitated the formation of a thriving group committed to creating art informed by the experience of, and informing the conversation around the effects of imprisonment on families of prisoners, specifically children and young people. Through residential events and full day workshops we have worked together with professional artists to create a short film, an immersive audio experience and a zine. The process of making these art works has allowed the KIN participants to think about and express their experience in new ways, and the products will be used to stimulate thinking and discussion in a variety of forums in the coming months.
- In Tune – a whole-family music making project, situated in Scottish prisons. Working with imprisoned parents, their children and the children's primary carers, we create space for group music making, music-based games and play. In Tune is designed to create a space in the prison context where parents can be parents, and children can be children. A space where positive memories can be forged and embedded. A space where new ways to relate can be worked out and put into practice. A space where creativity is valued as a way to connect within a family.
  - This year we have successfully established In Tune within Barlinnie prison as a regular fixture in the family visits room. We have run two ten-week blocks, working with 5 families each block. We have also pioneered song-writing with dads in Polmont prison, writing original songs, lullabies and nursery rhymes for their children, then introducing these songs to families through recordings and family visits. Both of these approaches have yielded positive outcomes and experiences for the families involved.
- 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 song writing weekly.
  - This year we have continued to build a diverse community of people who are committed to regular creative activities with others. Our weekly meal and making sessions continue to bring together people from myriad backgrounds, writing and performing together, in a space where labels and roles don't matter, but shared humanity and common values are celebrated.
- Vox Insight – a new and fledgling venture from Vox Liminis, Insight seeks to take the learning from our process of working with groups to write songs that tell stories that are often untold, discover new things about oneself and imagine a new future into a new context – that of corporate team learning and development.
  - This year we have secured funding for an intern to begin exploring the market for this work, and have run a pilot project with NHS Leadership Academy. Based on our learning from the pilots, the Board will consider whether to proceed, and what legal structure this work should sit within in order to direct any profits back into the charitable aims of the company. This is at an early, exploratory stage at the financial year end.

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

**Trustees' Report (continued)**

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**Outcomes and Outputs**

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.

**Outcomes and Numbers**

In the Year 2015/2016, we developed our public engagement work, continued to grow our workshops in the criminal justice sector and begun to work in the new area of corporate team development, drawing on our learning of the last years:

Public Engagement Participants	1270
Criminal Justice Workshop Participants	166
Vox Insight Participants	35

Of these participants, workshop participants have shown the following numbers of outcomes:

Improved communication skills	99
Increased confidence	94
Increased ability to work towards a common goal	115
Improved mental wellbeing	79
Increased ability to effect positive change	6
Increased capacity to navigate transitions	18
Increased numbers accessing education, employment and training opportunities	6
Increased and/or sustained family relationships	47



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

**Trustees' Report (continued)**

**Outputs**

We have also engaged with a wide variety of people in public and professional events – some hosted by ourselves, others at conferences and external events, or through media coverage of our work, including printed press, online and national radio.

<b>Title</b>	<b>Venue</b>	<b>Notes</b>
Children in Scotland Conference	Glasgow	In Tune/KIN Showcase
CYCJ National Conference	Dundee	In Tune/KIN Showcase
Families Outside Conference	Dundee	In Tune/KIN Showcase
Families Outside 20 Years	Edinburgh	KIN Video Launch
Gig	Castle Huntly	Showcase of DV songs at HMP Castle Huntly
In Song	CCA	Distant Voices Festival Gig
Road from Crime	CCA	Distant Voices Festival film event
Nova Scotia	Canada	Distant Voices presentation at conference
SASO Conference	Dunblane	Distant Voices performance/input
SCCJR 10th Anniversary	Glasgow	Seminar
Scottish Government Community Justice Event	Scottish Government Community Justice Event	Scottish Government Community Justice Event
SPS Conference	Glasgow	Distant Voices performance / input
Scottish Government Community Justice Event	Edinburgh	Distant Voices performance/ training input
UofG Seminar	Glasgow	Community Development Post-Grad Seminar
Writing Wrongs	CCA	Writers' Panel as part of Distant Voices Festival

## **Vox Liminis**

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

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

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#### **Quotes**

We value feedback from our participants very highly. It gives us insights into how our work is making a difference, in participant's own words:

A young father reflects on writing a song for his child as part of our In Tune project:

*"I think it's really meaningful, it's nice for your children because obviously when they're older they can say "Ma Da actually made an effort, he went out his way and made a song, he worked with people and made a song for me". Hopefully it'll make your kid feel loved."*

A child identifies the difference being part of In Tune makes to how she and her parents relate:

*"Usually when I come here my Mum and Dad just talk away and I'm just running around everywhere, but at In Tune you can just sit down and enjoy all being together."*

A young person in KIN reflects on her commitment to making a difference, since her family member has returned to prison:

*"My brother is back in prison until March to carry out the remainder of his last offence, they haven't taken him to court for this new one yet so we're just praying they do that before next year, and that the sentence isn't too bad. It's pretty rubbish but life must go on! I certainly feel 100 million times more passionate about this bloody group now that issues my nephew is facing is burned into my recent memory - the world needs us guys!"*

Another KIN participant talks of how his involvement in the project has broadened his understanding of how creativity can change the world:

*"The work I thought about doing was very personal from my point of view, obviously this is personal but it's not necessarily for me, it's for people who are going through what I went through in the past. So, it's looking at creativity as a means to positivity and I guess that whole thing is a learning experience for me and I look at creativity in a completely different way now and how the work that I do can affect people in a positive way rather than just being something I've made that's interesting."*

A participant on a Vox Session recognises the benefits of taking part in new activities:

*"I never thought I would've sat down and sang on a recording. If you'd even suggested that half an hour before I walked in here I'd have said no danger! So that was a confidence boost; it's positive."*

Another Vox Session participant identifies something that we are deeply committed to – creating temporary spaces that allow people to be themselves in safety:

*"The jail's the jail and all the problems that come with that are still there, but see feeling comfortable enough to do it and to sing, is a rare thing... I don't know how you managed that one..."*

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

**Trustees' Report (continued)**

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**Financial Review**

**Reserve Policy**

The Board of Trustees recognises the need for a prudent reserves policy. 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. At present the free reserves not invested in tangible fixed assets reach the target level of three months. Whilst the Board of Trustees will consider ways in which additional unrestricted funds will be raised and held separately, and is committed to exploring increasing the free reserves to six months of resources expended in the medium term, the Board of Trustees must balance the growing nature of the organisation against a prudent reserves policy in the next financial year and does not think it is realistic to increase the free reserves beyond three months of resources at this time.

**Funds**

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

Restricted funds comprise the funds of the current projects, including: Children in Need, Creative Scotland, Foundation Scotland Essentia Fund, Families Outside, Glasgow Community Justice Authority, and the Scottish Prison Service.

**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 £60,784 (£57,578 in 2015).

**The Future**

Having established the activity of Vox Liminis into five clear project streams, and grown strategic partnerships to best develop the work, Vox Liminis is now progressing plans, funding and partnerships to further achieve the vision, mission and aims of the organisation over the next 3 years, with appropriate operational structures to support this.

## **Vox Liminis**

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

### **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.

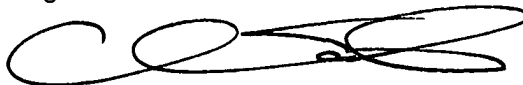
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent examiner**

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

Registered office:  
Glasgow Collective  
East Campbell Street  
Glasgow  
G1 5DT

Signed on behalf of the trustees



Iain B Chirnside  
Trustee and Chairperson

## **Vox Liminis**

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

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

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I report on the accounts of the charity for the period ended 30 September 2016, which are set out on pages 12 to 23.

#### **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



20/06/2017

**Vox Liminis****(A company limited by guarantee and Scottish charity)****Statement of Financial Activities (incorporating the income and expenditure account)****Year ended 30 September 2016**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2015 Total Funds £
<b>INCOMING AND ENDOWMENTS</b>				
Incoming resources from generating funds:				
Donations and Legacies	17,351	132,663	150,014	84,174
Charitable Activities	19,161	51,394	70,555	84,083
<b>TOTAL INCOME / ENDOWMENTS</b>	<b>36,512</b>	<b>184,057</b>	<b>220,569</b>	<b>168,257</b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Direct Costs	(70,220)	(66,555)	(136,775)	(98,678)
Support Costs	(5,418)	(17,592)	(23,010)	(12,001)
<b>TOTAL RESOURCES EXPENDED</b>	<b>(75,638)</b>	<b>(84,147)</b>	<b>(159,785)</b>	<b>(110,679)</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(39,126)</b>	<b>99,910</b>	<b>60,784</b>	<b>57,578</b>
Transfer between funds	(12,685)	12,685	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>(51,811)</b>	<b>112,595</b>	<b>60,784</b>	<b>57,578</b>
Total funds brought forward	78,521	9,834	88,355	30,777
<b>TOTAL RESOURCES CARRIED FORWARD</b>	<b>26,710</b>	<b>122,429</b>	<b>149,139</b>	<b>88,355</b>

The statement of financial activities includes all gains and losses in the year and therefore a 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 2016**

	2016 £	2015 £
<b>FIXED ASSETS</b>		
Tangible assets	3,817	1,924
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	124,194	86,431
Debtors: amounts falling due within one year	21,128	0
<b>NET CURRENT ASSETS</b>	145,322	86,431
<b>NET ASSETS</b>	149,139	88,355
<b>FUNDS</b>		
Unrestricted	26,710	78,521
Restricted	122,429	9,834
<b>Total</b>	149,139	88,355

N.B. to the above: In the year 2016, Unrestricted funds are less than in 2015. Advice was sought from OSCR and our Independent Examiner in determining what we consider to be 'Restricted' and 'Unrestricted' funds. On this basis, we applied the revised definition to the year 2016.

For the year ending 30 September 2016 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

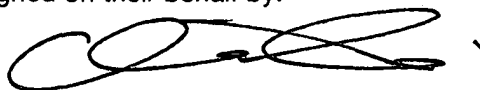
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**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 20th June 2017 and are signed on their behalf by:

Iain B Chirnside  
Trustee and Chairperson



Company Registration Number: SC455215

The notes on pages 14 to 23 form part of these financial statements.

# **Vox Luminis**

**(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 in accordance with applicable accounting standards and under the historical cost convention. The financial statements incorporate the requirements of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Cash flow statement**

The trustees have taken advantage of the exemption in FRS 102 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;

Donations and legacies include 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.

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.



## **Vox Liminis**

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

### **Notes to the financial statements (continued)**

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#### **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.

Direct Costs 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.

#### **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:

Equipment - 25% straight line

#### **Support Costs**

Support costs are those functions which assist the work of the charity but are not associated with direct delivery of charitable activities. Support costs include tasks such as managing finance, personnel, payroll, governance and fundraising.

**Vox Liminis**  
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**2. Donations and Legacies**

	Unrestricted	Restricted	Total	2015
	Funds	Funds	Funds	Total
	£	£	£	Funds
				£
<b>Donations</b>				
General donations	5,351	-	5,351	8,804
<b>Grants receivable</b>				
Children in Need	-	25,519	25,519	-
Creative Scotland	-	60,000	60,000	-
Faiths in Scotland Community Action Fund	4,000	-	4,000	3,000
Firstport	-	-	-	16,000
Foundation Scotland – Enterprise Ready Fund	-	-	-	24,370
Foundation Scotland – Essentia Fund	-	10,000	10,000	-
Glasgow City Council – Living Wage	-	7,144	7,144	-
Imagine Foundation	8,000	-	8,000	8,000
Lloyds TSB – Henry Duncan Award	-	7,000	7,000	-
Lloyds TSB Foundation for Scotland	-	-	-	4,000
The Robertson Trust	-	10,000	10,000	-
SEDA Santander Internship	-	3,000	3,000	-
Seedbed	-	-	-	10,000
The Worshipful Company of Weavers	-	10,000	10,000	10,000
	<u>17,351</u>	<u>132,663</u>	<u>150,014</u>	<u>84,174</u>

## Vox Liminis

(A company limited by guarantee and Scottish charity)

### 3. Charitable Activities

	Unrestricted	Restricted	Total	2015 Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Aberlour – Family Voices	-	-	-	5,000
Awards for All - Unbound	-	-	-	9,980
Faiths in Scotland Community Action Fund	300	-	300	-
Families Outside – In Tune	-	-	-	2,998
Families Outside – KIN	-	33,266	33,266	15,488
Glasgow Community Justice Authority	-	13,128	13,128	-
Milton Arts	1,200	-	1,200	-
NHS Leadership Academy	3,000	-	3,000	-
SACRO	-	-	-	400
Sales of Product (CDs and Artwork)	2,865	-	2,865	217
Scottish Assoc. for the Study of Offending	300	-	300	-
Scottish Assoc. of Social Workers	500	-	500	-
Scottish Universities Insight Institute	2,000	-	2,000	-
Solas Festival	-	-	-	250
Scottish Prison Service	-	5,000	5,000	25,000
Sutherland Trust (Event)	-	-	-	250
University of Glasgow	8,996	-	8,996	24,500
	<u>19,161</u>	<u>51,394</u>	<u>70,555</u>	<u>84,083</u>

**Vox Liminis****(A company limited by guarantee and Scottish charity)****4. Analysis of Expenditure of Charitable Activities by Fund Type**

	Unrestricted	Restricted	Total	2015 Total
	Funds	Funds	Funds	Funds
	£	£	£	£
<b>Direct Costs</b>				
Activity Costs	13,296	6,383	19,679	27,945
Freelancer Costs	15,451	15,228	30,679	-
Volunteer Expenses	-	-	-	-
Salaries and National Insurance	40,462	37,066	77,528	70,733
Training	-	1,490	1,490	-
Travel	1,011	5,511	6,522	-
Membership Fees	-	153	153	-
IT Costs	-	724	724	-
	<u>70,220</u>	<u>66,555</u>	<u>136,775</u>	<u>98,678</u>
<b>Support Costs</b>				
Salaries and National Insurance	5,068	8,594	13,662	6,967
Office Rent	-	6,357	6,357	3,136
Insurance	-	811	811	616
Depreciation	-	1,587	1,587	717
Finance and Payroll Package	-	243	243	-
Travel	-	-	-	215
Examination of Financial Statements	350	-	350	350
	<u>5,418</u>	<u>17,592</u>	<u>23,010</u>	<u>12,001</u>
<b>Total</b>	<u><u>75,638</u></u>	<u><u>84,147</u></u>	<u><u>159,785</u></u>	<u><u>110,679</u></u>

**5. Net Income/(Expenditure)**

	2016 Total	2015 Total
	£	£
This is stated after charging:		
Depreciation	1,587	717
Accountant – Independent Examination of Financial Statements	350	350

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**6. Staff Costs and Emoluments**

	2016	2015
	Total	Total
	£	£
<b>Total staff costs were as follows:</b>		
Wages and salaries	85,757	71,546
Social security costs	5,433	6,154
	<u>91,190</u>	<u>77,700</u>

During the year, no trustees received remuneration of more than £60,000.

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

	2016	2015
Chief Executive Officer	1	1
Administration and Management	3	2
	<u>4</u>	<u>3</u>

The charity considers that key management personnel comprises of the directors, Chief Executive and Manager. Total employment benefits, including employers pension contributions and salary sacrifice schemes, of the key management personnel were £64,586 (2015 - £64,433)

**Directors Expenses**

During the year, travel and other expenses of £0 (2015 - £0) were reimbursed to directors.

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**7. Tangible Fixed Assets**

	Equipment £	Total £
<b>COST</b>		
At 30 Sep 2015	2,866	2,866
Additions	3,480	3,480
<b>At 30 September 2016</b>	<u><u>6,346</u></u>	<u><u>6,346</u></u>
<b>DEPRECIATION</b>		
At 30 Sep 2015	942	942
Charge for the period	1,587	1,587
<b>At 30 September 2016</b>	<u><u>2,529</u></u>	<u><u>2,529</u></u>
<b>EQUIPMENT VALUE</b>		
<b>At 30 September 2016</b>	<u><u>3,817</u></u>	<u><u>3,817</u></u>
At 30 Sep 2015	<u><u>1,924</u></u>	<u><u>1,924</u></u>

**8. Debtors: Amounts falling due within one year**

	Total £	2015 Total £
Trade debtors	<u>21,128</u>	<u>-</u>
	<u><u>21,128</u></u>	<u><u>-</u></u>

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**9. Restricted Income Funds**

	2014/15				Balance
	Brought Forward	Incoming resources	Outgoing resources	Transfers	30/09/16
	£	£	£	£	£
Children in Need	-	25,519	(11,047)	-	14,472
Creative Scotland	-	60,000	(4,155)	-	55,845
Families Outside – KIN	-	33,266	(27,203)	12,685	18,748
Foundation Scotland – Enterprise Ready Fund	448	-	(448)	-	-
Foundation Scotland – Essentia Fund	-	10,000	-	-	10,000
Glasgow City Council Living Wage	-	7,144	(6,858)	-	286
Glasgow Community Justice Authority	-	13,128	-	-	13,128
Lloyds TSB – Henry Duncan Award	-	7,000	(4,248)	-	2,752
SEDA Santander	9,386	-	(8,188)	-	1,198
SEDA Santander Internship	-	3,000	(2,000)	-	1,000
Scottish Prison Service	-	5,000	-	-	5,000
The Robertson Trust	-	10,000	(10,000)	-	-
The Worshipful Company of Weavers	-	10,000	(10,000)	-	-
	<u>9,834</u>	<u>184,057</u>	<u>(84,147)</u>	<u>12,685</u>	<u>122,429</u>

**Purposes of restricted funds**

**Children in Need**

Contribution to the delivery of In Tune project in two prisons.

**Creative Scotland**

Contribution to the delivery of Distant Voices project. Delivery of song-writing projects in and out of prison, creation of an album and associated tour.

**Families Outside - KIN**

Contribution to the delivery of KIN project.

The transfer relates to the re-assignment of 2014/15 net income from unrestricted to restricted. (2014/15 income £15,488, expenditure £2,803).

**Foundation Scotland – Enterprise Ready Fund**

These funds relate to the balance of assets held by the organisation and will be used against depreciation costs.

**Foundation Scotland – Essentia Fund**

Contribution to the delivery of KIN project.

**Glasgow City Council Living Wage**

Contribution to the employment costs of Admin & Finance Worker.

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**Glasgow Community Justice Authority**

Contribution to the delivery of Distant Voices project. Delivery of song writing workshops and public event with regards women in community justice.

**Lloyds TSB – Henry Duncan Award**

Funds to support the salary of the Delivery Manager for work on the In Tune and KIN projects.

**SEDA Santander**

These funds relate to the balance of assets held by the organisation and will be used against depreciation costs.

**SEDA Santander Internship**

Contribution to take on an intern to investigate the possibility of a new trading arm of Vox Liminis.

**Scottish Prison Service**

Contribution to the delivery of Distant Voices project. Delivery of song-writing projects in and out of prison.

**The Robertson Trust**

Towards the staff costs of Vox Liminis.

**The Worshipful Company of Weavers**

To be used towards salary costs for Chief Executive Officer.

**10. Unrestricted Income Funds**

	2014/15 Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 30/09/2016 £
General funds	<u>78,521</u>	<u>36,512</u>	<u>(75,638)</u>	<u>(12,685)</u>	<u>26,710</u>

**11. Analysis of Net Assets Between Funds**

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Funds	3,817	118,612	122,429
Unrestricted Income Funds	-	26,710	26,710
Total Funds	<u>3,817</u>	<u>145,322</u>	<u>149,139</u>



## **Vox Liminis**

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### **12. Related Party Transactions**

There were no related party transactions during the period.

### **13. Company Limited by Guarantee**

The members' liability is limited by guarantee and does not exceed £1 per member. At 30<sup>th</sup> September 2016, the company had 5 members.