

Vox Liminis Financial Statements

For the year ended 30th September 2019

Company Number:
SC455215

Registered as a Scottish Charity: SC044343



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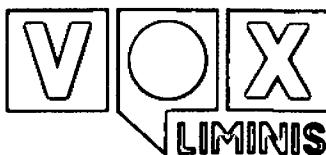
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Vox Liminis
(A company limited by guarantee)

Incorporated on 24th July 2013

Financial Statements for the period from 1st October 2018 – 30th September 2019

Company Number SC455215

Charity Number SC044343

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Members of the Board of Trustees and Professional Advisers

Registered charity name	Vox Luminis
Charity number	SC044343
Company registration number	SC455215
Principal and registered office	Glasgow Collective East Campbell Street Glasgow G1 5DT
Board of Trustees	Robert W Rae (Chair of the Board of Trustees) Iain B Chirnside (resigned 17 th May 2019) Sheona ML Burrow Fergus E McNeill Hazel Mehta Angela Morgan (appointed 12 th March 2019)
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

Trustees' Report

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 30th September 2019.

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 1 of the financial statements.

The Trustees

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

Robert W Rae (Chair of the Board of Trustees)

Iain B Chirnside (resigned 17th May 2019)

Sheona ML Burrow

Fergus E McNeill

Hazel Mehta

Angela Morgan (appointed 12th March 2019)

Structure, governance and management

Governing Document

Vox Liminis is a company limited by guarantee, incorporated in Scotland on 24th July 2013, and a registered charity governed by its Memorandum and Articles of Association. It was registered as a charity by OSCR on 22nd October 2013.

Appointment of Trustees

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

Trustee Induction and Training

Induction of Trustees is undertaken at appointment, ensuring a good overview of the organisation and governance responsibilities. Training of Trustees is undertaken as needs are identified in a responsive manner.

Organisation

The Board of Trustees met three 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 in place to cover public liability, employers' liability and any equipment owned by the company. Operational risks are 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.

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

We bring diverse individuals together to make music or art in workshops. Workshops equip people with creative ways to express themselves, and open up conversations of how people's lives are affected by the criminal justice system in Scotland; the ways in which people can make more positive futures for themselves and for their families; or the roles we all play in building a fairer society.

We also work with the public and professionals (in roles related to justice) through live performances of original songs or artwork, in discussions, talks, lectures or creative workshops to learn about or respond to issues of reintegration, crime and punishment. This happens largely within the Distant Voices project, KIN and through other commissioned activities (Vox Insight).

In 2018/19, our charitable activities took place under five main streams of work:

- **Distant Voices** is an established project stimulating deeper deliberation on issues of crime, punishment and reintegration through art-based (principally songs) collaborative dialogue. It is now a substantial 3-year research partnership with the Universities of Glasgow, Edinburgh and the West of Scotland.
- **KIN** is an arts collective with young people affected by parental or sibling imprisonment who share their experiences and knowledge, through artwork, to raise awareness and foster dialogue on the effects of familial imprisonment on young people.
- **In Tune** supports family relationships while a parent is in prison through family music-making and song writing.
- **Unbound** is a community of people involved in Vox within and beyond the more structured projects above, meeting together weekly to share food, make music, and stay connected. Unbound exists to develop and sustain relationships around a shared vision to effect change in criminal justice.
- **Insight** is work we undertake outside of our normal project activity, and often outside of criminal justice settings. This allows us to take our practice to new sectors, learning from that work as well as generating revenue.

This year we:

- had 885 separate engagements across the year (We count the number of individuals who take part in one of our projects only once to avoid duplication. Some individuals take part more than once or regularly in Unbound or KIN communities, so we also capture number of total engagements.)
- we engaged over 2,600 people across 37 events. This included public and professional events – some hosted by ourselves, such as practitioner workshops, concerts and exhibitions, or at external conferences and events.

Distant Voices

Summary of activity:

In this financial year, we delivered 5 prison located Vox Sessions (song writing workshops), and 6 community located Vox Sessions, as well as 1 creative residential weekend. We recorded and launched a new EP, undertook an extensive piece of work in Highland linked to themes of recovery, as well as a number of live performances of the work of Distant Voices. All of which is part of our ongoing partnership research project, Distant Voices: Coming Home with the University of Glasgow, University of Edinburgh and University of West of Scotland. The first academic paper of the project was published this year.

Some highlights:

- Vox Sessions have brought together diverse groups of individuals into group-work processes, continuing to explore themes of *Coming Home*, writing new songs in collaboration with a range of singer-songwriters and shedding new light on the nuances of the experience of *coming home* after punishment.
- Learning and insights from research activities are beginning to rise to the surface and it was great to have the first academic paper of Distant Voices published this year.
- We undertook a significant piece of work in Highland, in partnership with the Highland Alcohol and Drug Partnership. This involved Vox Sessions, the recording and release of a new 5-track EP entitled 'Oblivion & Beyond' and a period of extensive public engagement including public gigs and professional development workshops.
- The Distant Voices Core Group was on-going. This diverse group met regularly to undertake some of the research work of the project – both in analysis and generation of new data and knowledge for the project. The Core Group are involved in steering the project, and have a hand in the creative outputs through 'sub-groups'
- Two notable public performances were a headline show at Glasgow's famous Celtic Connections Festival in January 2019 and a first London show for Distant Voices at Union Chapel in March of 2019. These live performances continue to garner wide praise, both for the quality of musical output and the way the songs engage audiences in important and contemporary social issues.

What's Next?

- Distant Voices continues to be an important part of the work of Vox Liminis, and reaches into all parts of the organisation. We are excited about the coming year and what it will mean in terms of work with participants, sharing of learning and insights and the change that can be made through this work.
- In the final year of Distant Voices research project (ending April 2020) we will be producing a new studio EP, a series of podcasts, a series of public deliberation events called 'Making Things New', a number of learning resources and an ambitious festival. Work towards each of these has begun in earnest in this FY, and will continue into next year.

KIN

Summary of activity:

In this financial year, we delivered 5 full creative day meetings and 2 creative residential weekends with the KIN collective, the young people of KIN presented at a number of conferences including "Our Time To Be Heard!" conference in Westminster, London. This year we embarked on an educational focus with the design and

delivery of LIMBO, an immersive workshop for school pupils. Over the course of this financial year we have engaged with more than 400 young people across Scotland.

Some highlights:

- The KIN group continues to evolve and grow, over the course of the past year we have welcomed 3 new members to KIN with some of the older members of the group taking a step back from the project to embark on new phases of life. KIN has a high proportion of young people whose family member's imprisonment is a prominent factor in their lives at the moment, meaning the support of KIN is significant during a crucial time in their adolescence. The peer support within the group continues naturally and once younger members of the group are stepping up and leading the way for the new members of KIN.
- KIN worked alongside artist Thom Scullion to design an immersive workshop catering to S3+ pupils to raise awareness of the issue of familial imprisonment. The workshop was titled LIMBO - the class are immersed into a simulated waiting room that allows them to grasp how it may feel to have a family member in prison.
- Our lead artist Rosie Reid delivered the LIMBO workshop to over 400 students in 10 secondary schools across 6 local authorities in Scotland and to University of the West of Scotland's Criminology students specialising in Youth Justice
- Three members of KIN attended the "Our Time To Be Heard!" conference, organised by MyTime and Children Heard and Seen; another KIN member presented at Community Justice Ayrshire's 'Children Affected by Parental Imprisonment' Conference. Alongside musician Donna Maciòcia he presented his song from last year's song writing weekend and alongside other conference speakers he took part in a panel discussion.
- KIN were awarded a grant by Hostelling Scotland to stay at Newton Stuart Youth Hostel in Dumfries. Over the weekend residential KIN spent their time in the quaint town of Newton Stewart collaborating with Beth creating their new zine 'White Noise'.

What's Next?

- LIMBO will continue to tour schools in the upcoming financial year and we are set to work with Glasgow City Council to host a Creative Symposium specifically aimed at teachers and educational professionals. We look forward to the ways it will continue to open up a dialogue about family imprisonment in Scotland
- We have developed plan for a new phase of KIN called 'WE ARE STATIC' and we will actively seek funding for this work early in the new FY.

In Tune

Summary of activity:

In this financial year, we delivered 2 blocks of In Tune Families, 1 block of In Tune Early Years and 1 block of In Tune Song Writing across three Scottish prisons.

Some highlights:

- In Tune is now a well-established piece of work in Scottish prisons. We worked in HMP Greenock, HMP Barlinnie and HMP&YPOI Polmont this year.
- In Tune Song Writing worked with 8 Dads to write songs for the children. Their children varied in age between 2 and 17. In Tune Families worked with 4 children aged between 0-4 and 3 children aged between 5-9, 3 dads and 3 mums. In Tune Early Years worked with 5 children aged between 0-4, 3 dads and 3 mums.

What's next?

- This was a quieter year for In Tune delivery, however In Tune remains a focus of our work, and thanks to ongoing funding from BBC Children in Need will continue to develop and grow in the coming year. We have identified opportunities to work in HMP Dumfries and HMP Perth – both prisons that have never hosted In Tune before.

Unbound

Summary of activity:

In this financial year, we continued our weekly Tuesday meals/creative making space in our Gallowgate premises, bringing together the diverse community of Vox Liminis. Having taken on our Community and Learning Lead in January 2019, the community has grown and developed in this time in new and exciting ways.

Some highlights:

- Our focus this year has been on starting to solidify the identity and rituals in Unbound, developing the sense of community and creating a space whereby there is increased ownership, and where people feel they can work on their own creations or work with others.
- Between October 2018 and September 2019 we've worked together with 7 'lead artists' who've facilitated evenings at Unbound, either in a block of 12 weeks or shorter periods. This has resulted in the creation of many songs, but also sound pieces, poetry, stories, cardboard planes and much more!
- We had our first Unbound residential (weekend away), where we worked with Padraig O Tuama through the Making Things New piece of work (Distant Voices project). This was a success and we hope to secure funding for doing annual residencies together.
- We've continued to build links with our neighbours in Glasgow's East End and nearby (Lodging House Mission, Wise Group, Tomorrow's Women and others) and continue to build connections with nearby social work. This has resulted in referrals and people getting in touch who sometimes make it along to Unbound. We also have people connect to Unbound through other Vox work, such as people coming out of prison who've been in Distant Voices Vox Sessions.

What's next?

- We have developed a three year plan for the work and development of Unbound, which builds on our practice to date as well as growing new partnerships; growing peer support structures and keeping creativity at the heart of all we do.

Insight

Summary of activity:

In this financial year, we continued to explore the ways that we could apply our practice and sector learning in different contexts. This year we established a positive partnership with Glasgow City Council Education Services through their CREATE programme of work.

Some highlights:

- In November 2018, we facilitated a full day of song-writing with the North East Glasgow Criminal Justice Social Work Team, as a development day for the team. This was a very different experience for many of the social workers, but was deemed a success by all.
- In August 2019 we facilitated a day-long song-writing event for 80 primary and secondary pupils as well as teachers and education executives under the banner of 'Rewrite the Future'. This work was developed to build upon the work of Glasgow CREATE's creative leadership agenda, and made space for attendees to focus on the future of education in Glasgow from multiple angles, and imagine ways it could be different.

What's next?

- The success of our work with Glasgow CREATE has resulted in a fruitful partnership, with a wide suite of work booked for FY19/20 with Education Services.

- We aim to put more energy into developing appropriate partnerships and contracts in the coming year to keep pushing the contexts where our practice has value, and to develop revenue streams to support our charitable aims

The Difference We Make

This year we have produced a full report on the work and outcomes of Vox Liminis, called 'The Difference We Make'. Copies of this report are available as a digital or hard copy by contacting admin@voxliminis.co.uk.

Some highlights of this report are contained here:

Through our work, we aim to make or contribute towards change in nine outcome areas. These include short and long term outcomes that we believe contribute towards achieving our vision and mission:

Vision:

A society which responds to crime by helping those involved to find ways to recover, repair and thrive together in the communities to which they belong.

Mission:

To work with others for radical, positive and lasting changes in how Scotland responds to crime, so as to bring our vision closer to reality.

We are committed to understanding the ways our work is successful, and where we could further develop our practice. We capture and report evidence of our work in three ways: the number of activities/events we deliver (outputs); the number of people we reach or work with (participation), and the difference this makes or contributes towards (outcomes).

At present, we primarily understand the difference made in our projects by creating space for people to respond to their experience. We do this in many ways, depending on the type and the context of the work. Methods include semi-structured conversations, focus groups, questionnaires, observations, and reflective activities with participants or the team. To understand the effect of our public engagement work, where possible we ask audiences for their reactions in the form of 'postcards' or 'vox pops'. We review these insights for evidence of change against our nine intended outcomes, to understand frequency and nature of the outcomes we achieve across our projects.

Improving our evaluation practice

Strong reflective practice is built into all our work in Vox Liminis. However, we recognise areas in which we can better evidence the impact of our work. This year we will review and strengthen our evaluation practices. This will include clarifying our organisational outcomes (set in 2013) and our methods for gathering and storing information, and ensuring clear processes to routinely draw together, analyse and communicate the volume of evidence we gather across our diverse work. We believe this will help strengthen evidence we need to inform our practice, and better communicate the difference that arts and community play in shaping a more just society.

Aside from making a difference with and for individuals, we also aim to effect change at institutional and societal level by increasing community engagement in reintegration. The figures for 'community engagement in reintegration' outcome reflect only the experience of individuals who take part in our projects, and doesn't include the numbers of people who may experience change as a result of our public engagement work. We will undertake work this year to better understand the effect of our public engagement work and influence on institutional and system change, where possible.

The rigorous research that will be produced from Distant Voices project, with academic partners, will also deepen our understanding about the wider social impact of our work, beyond just the effect on individual participants.

We know that capturing 'numbers' is limited in what it can convey about the significance or nature of changes for people. Therefore, the following provides some insight into each of the nine outcomes we achieve through our work, drawing examples from specific projects and brought to life through the words of participants we work with. We invite you to listen to their experience:

Improved Communication Skills:

Number of workshop participants experiencing change: 133

"Normally... I wouldn't speak to anybody about that but it gave me a chance of letting the feeling come out on a piece of paper and not only that but your loved one can listen to it as well... It gave me an opportunity in a different way just to express myself... so it's a big thing" (Distant Voices Vox Session, HMP Inverness, Nov 2018)

"I think what we're doing just now is helping a lot. It's getting it out in the open. I can feel free to talk about these things, I think that worrying about what is someone going to think, am I burden on anyone? Is anyone gonna understand? But people [here] will understand because wow they've been through it n all. I like how it's not so focused on talking about it but at the same time it is focused cause that's what it's about. I like it. I think it's good." (KIN young person, 2019)

Increased Confidence:

Number of workshop participants experiencing change: 118

"I had no idea of what to expect going into it. I'm glad I have done it though. Being in a group situation has built up my confidence slowly but surely." (Distant Voices, Inverness Community Vox Session, February 2019)

"ST and RR used his experience of first entering the downstairs space as a basis for writing and ended up writing a poem together about it. ST was quite under-confident about his writing ability but RR worked closely with him to persuade him that it wasn't "like school". By the end of the night ST seemed happy with what he had created and seemed to relax into the group." (Unbound weekly session summary notes, October 2019)

Increased Ability to work towards a common goal:

Number of workshop participants experiencing change: 110

"I think that the guys coming here and doing this together, it's a shared experience that we've had together. All doing something for our kids. It's brilliant" (In Tune prison workshop, 2018/19)

"I think the most surprising thing was just how open everybody's been and how much you can take from other people's ideas because a lot of people's ideas are just like wee nuggets of gold that they stick with and it kind of changes your perception of things hearing their songs and you think 'oh I would have sung it that way but that's actually really cool.... I'm more openminded now." (participant 'A' reflecting on his participation in a session months later, December 2018)

Improved Mental Wellbeing:

Number of workshop participants experiencing change: 75

"It's like no a service in a way... it feels like a proper group of friends that are there to help ye. Instead of it being like social workers or something, it's not so professional which makes it feel better." ('D', KIN young person)

"...really enjoyed last night again. Feel extremely supported, at a time when I really need a community, a tribe. Thanks to all for working from your heart! We all need a bigger connection. The Vox experience is something I've never had, to be part of something and to feel respected, heard and understood." (Unbound member, text correspondence, 2019)

Increased Ability to effect positive change:

Number of workshop participants experiencing change: 59

"I see this sort of thing as a learning tool. And so, if I can inspire people that's what I want. I want people to think if she can do that, then surely there's hope for me. Even if the people like [justice professionals] could listen to it and I know that's really forward thinking, but they could listen to it and think are 'we are doing the right thing here with people' (Distant Voices Community Vox Session, July 2019)

"Even though what we've been through has been shit, we're also going to use it to change people's perspective in their life to know, yeah that happens but you'll get there and we can change perspectives in people." (KIN young person, 2018/19)

Increased Capacity to Navigate Transitions:

Number of workshop participants experiencing change: 28

"I've learned quite a lot actually...not only my confidence, but being able to be in a group. When I used to first come here, I wouldn't eat because I didn't feel comfortable enough to sit around... but the last year that I've been coming here, it's really changed, it's given me a totally different concept. I kind of know what sort of people I should be around, instead of the people that I was around. So it really has helped me on many different levels." (Vox Session participant reflecting on their time in Unbound community, April 2019)

"So Vox has made it a lot easier, a whole load easier. I didn't think I would be able to [be welcomed]... apart from my family obviously, I didn't think anybody would throw me the light of day, because of the seriousness of my crime. And they have never asked me what my crime is, they have never asked, they are not judging me in anyway, which again helped me. So their role in my home coming was pivotal I think." ('J' reflecting on Unbound, participant in Community Vox Session, December 2018)

Increased and/or sustained family relationships:

Number of workshop participants experiencing change: 60

"It's a lot more relaxed, and the weans get to see me in a different light compared to a normal visit, just getting to do normal things with him like singing to him. I've definitely bonded with him a lot more." (In Tune family participant, 2018/19)

"Well I've learned, basically, that my kid's a number one priority now. And just to keep my head down when I get out and stick by him." (HMP Inverness, Distant Voices Vox Session, November 2018)

Increased numbers accessing education, employment and training opportunities:

Number of workshop participants experiencing change: 27

"I think you need employment, and you need a focus, and you need to break the cycle and Vox Liminis gives you the opportunity to move away from negativity and by that I mean your associations and who you associate

with. What can improve? I think employment and also a change of your lifestyle.” (‘M’ reflecting on Unbound, participant in Community Vox Session, December 2018)

Increased Public & Community Engagement in Regeneration:

Number of workshop participants experiencing change: 75

“An opportunity to truly hear what others have and are experiencing. The words had such depth and painted vivid images. Great workshop.” – Practitioner workshop participant (written reflection)

“For me it’s the confidence in the values I hold onto at work. Pushing the ‘system’ to view itself differently. Personally, however, it’s the awareness that I need to practice more what I preach.” – Practitioner workshop participant (written reflection)

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 required to cover essential personnel and operating costs. At present the free reserves not invested in tangible fixed assets cover approximately the core costs of the organisation for one month. 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 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, and aspire to raise the free reserves to that level in the coming year.

Funds

General funds represent the free funds of the charity which are not designated for particular purposes. These include donations from Imagine Foundation, sales of tickets/merchandise, monthly donations and charitable activities.

Restricted funds comprise the funds of the current projects, including: Cattanach Trust, Children in Need, Foundation Scotland Essentia Fund, The Robertson Trust and Awards for All.

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 £24,774 (deficit of £21,930 in 2018).

The Future

At the end of another financial year, it is great to celebrate the achievements of the whole Vox Liminis community, reflect on our learning and look forward with hope to the future. In the coming year we will continue to develop the deepen the work of our project streams, as well as look forward to what will develop out of those projects in the future. It has been exciting to have Unbound generate excitement and energy amongst participants and team alike, and we're excited about how that will continue to grow and become more of a focus of the work of Vox Liminis in coming years. We anticipate some focussed strategic planning and development as well as fund-raising in the coming year to set us up for the next phase of our work. We remain excited about how creative processes can bring together diverse groups of people to imagine new and better futures. As ever, we are committed to making new things and making things new.

Statement of Trustees' Responsibilities

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

Robert Rae

Robert Rae
Trustee and Chairperson

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 2019, which are set out on pages 15 to 25.

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 do 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



Statement of Financial Activities (incorporating the income and expenditure account)

Year ended 30 September 2019

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2018 Total Funds £
INCOME AND ENDOWMENTS				
Incoming resources from generating funds:				
Donations and Legacies	11,001	121,566	132,567	148,114
Charitable Activities	70,128	136,116	206,244	164,158
TOTAL INCOME AND ENDOWMENTS	81,129	257,682	338,811	312,272
EXPENDITURE ON CHARITABLE ACTIVITIES				
Charitable activities	(67,839)	(224,813)	(292,652)	(316,309)
Support costs	(5,053)	(16,332)	(21,385)	(17,893)
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	(72,892)	(241,145)	(314,037)	(334,202)
NET INCOME/(EXPENDITURE)	8,237	16,537	24,774	(21,930)
Transfer between funds	-	-	-	-
NET MOVEMENT IN FUNDS	8,237	16,537	24,774	(21,930)
Total funds brought forward	16,154	102,501	118,655	140,585
TOTAL RESOURCES CARRIED FORWARD	24,391	119,038	143,429	118,655

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.

Balance Sheet

	2019 £	2018 £	2017 £
FIXED ASSETS			
Tangible assets	2,361	3,102	3,668
CURRENT ASSETS			
Cash at bank and in hand	155,041	99,341	136,917
Debtors: amounts falling due within one year	843	20,000	0
Creditors: amounts falling due within one year	(4,817)	(3,788)	0
NET CURRENT ASSETS	<u>151,068</u>	<u>115,553</u>	<u>136,917</u>
Creditors: amounts falling due outwith one year	(10,000)	0	
NET ASSETS	<u><u>143,429</u></u>	<u><u>118,655</u></u>	<u><u>140,585</u></u>
FUNDS			
Unrestricted	24,391	16,154	28,112
Restricted	119,038	102,501	112,473
	<u><u>143,429</u></u>	<u><u>118,655</u></u>	<u><u>140,585</u></u>

For the year ending 30 September 2019 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 21st February 2020 and are signed on their behalf by:

Robert Rae

Robert Rae

Trustee and Chairperson

Company Registration Number: SC455215

Notes to the Financial Statements

1. Accounting policies

1.1 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).

1.2 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.

1.3 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.

1.4 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.

1.5 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.

1.6 Fixed assets

All fixed assets are initially recorded at cost. Our de minimus for assets is set at £500 for either a single purchase or group of items bought together.

1.7 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

1.8 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.

2. Donations and Legacies

	Unrestricted	Restricted	Total	2018
	Funds	Funds	Funds	Total
	£	£	£	Funds
				£
Donations				
General donations	2,448	-	2,448	4,092
Gift Aid	203	-	203	523
In Kind	350	26,750	27,100	26,350
Grants receivable	-	-	-	
Awards for All	-	7,500	7,500	-
Cattanach Trust	-	8,940	8,940	8,940
Children in Need (Small Grant)	-	5,000	5,000	10,000
Children in Need (Main Grant)	-	23,426	23,426	21,584
Creative Scotland	-	-	-	20,000
Firstport	-	20,000	20,000	12,500
Foundation Scotland - Essentia Fund	-	10,000	10,000	10,000
Glasgow City Council Stalled Spaces	-	-	-	4,500
Highland Alcohol and Drug Partnership	-	9,950	9,950	-
Imagine Foundation	8,000	-	8,000	8,000
Mental Health Foundation	-	-	-	15,626
Private Investors	-	10,000	10,000	-
The Corra Foundation (Henry Duncan Award)	-	-	-	6,000
	<u>11,001</u>	<u>121,566</u>	<u>132,567</u>	<u>148,114</u>

In kind contributions include costs associated with the Distant Voices Research Associate (0.5 FTE between October 2018 and September 2019) post, whereby the staff member is an employee of the University of Glasgow, but based with Vox Liminis for the pro-rated time/dates as stated here.

3. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2018 Total Funds £
Celtic Connections	6,000	-	6,000	-
Community Justice Ayrshire	100	-	100	-
Families Outside	300	-	300	-
Feis Ros	-	-	-	237
Freedom Bakery	500	-	500	-
Glasgow City Council Education Services	6,000	-	6,000	-
Hidden Door	-	-	-	660
Hot Chocolate	200	-	200	-
Includem	-	-	-	2,821
International Association for Community Development	250	-	250	-
Life Changes Trust	2,700	-	2,700	-
Liverpool John Moore's University	-	-	-	350
NHS National Services Scotland	374	-	374	-
North Lanarkshire Council	-	-	-	200
Sales of product (CDs and artwork)	569	-	569	4,041
Scottish Prison Service	50,000	-	50,000	33,333
The Drink Cabinet	100	-	100	-
The Koestler Trust	377	-	377	-
University of Derby	593	-	593	-
University of Edinburgh	150	-	150	-
University of Glasgow	1,541	136,116	137,656	122,516
University of Scotland - School of Social Work and Policy	225	-	225	-
University of the West of Scotland	150	-	150	-
	<u>70,128</u>	<u>136,116</u>	<u>206,244</u>	<u>164,158</u>

4. Analysis of Expenditure of Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2018 Total Funds £
Charitable Activities				
Activity Costs	3,805	8,280	12,085	31,541
Freelancer costs	1,500	27,390	28,890	65,061
Volunteer Expenses	-	1,045	1,045	-
Salaries and National Insurance	38,077	146,989	185,066	153,893
In Kind Salary Costs	-	26,000	26,000	26,000
Premises Rent	18,000	-	18,000	12,089
Insurance	1,213	-	1,213	1,135
Training	433	5,134	5,568	5,511
Travel	2,142	7,430	9,572	9,412
Membership Fees	204	-	204	772
IT Costs	1,724	111	1,835	8,328
Depreciation	741	2,434	3,174	2,566
	<u>67,839</u>	<u>224,813</u>	<u>292,652</u>	<u>316,309</u>
Support Costs				
Salaries and National Insurance	4,230	16,332	20,562	17,099
Finance and Payroll Package	473	-	473	444
Travel	-	-	-	-
Examination of financial statements	350	-	350	350
	<u>5,053</u>	<u>16,332</u>	<u>21,385</u>	<u>17,893</u>
	<u>72,892</u>	<u>241,145</u>	<u>314,037</u>	<u>334,202</u>

5. Net Income/(Expenditure)

	Total	2018 Total
	£	£
This is stated after charging:		
Depreciation	3,174	2,566
Accountant - Independent examination of financial statements	350	350

6. Staff Costs and Emoluments

	Total	2018 Total
	£	£
Total staff costs were as follows:		
Wages and salaries	189,695	155,728
Social security costs	15,933	15,264
	<u>205,628</u>	<u>170,992</u>

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

Particulars of employees:

The average number of employees during the period, calculated on full time equivalents, was as follows:

	2019	2018
Key Management Personnel	2	2
Administration and Project Personnel	5	4
	<u>7</u>	<u>6</u>

The charity considers that key management personnel comprises of the Trustees, Chief Executive and Manager.

Total employee benefits, including employer pension contributions and salary sacrifice schemes, of the key management personnel were £90,538 (2018 - £82,082)

Directors Expenses

During the year, travel and other expenses of £20 (2018 - £0) were reimbursed to Trustees.

7. Tangible Fixed Assets

	Equipment £	Total £
COST		
At 30 Sep 2018	10,263	10,263
Additions	2,434	2,434
At 30 September 2019	<u>12,697</u>	<u>12,697</u>
DEPRECIATION		
At 30 Sep 2018	7,161	7,161
Charge for the period	3,174	3,174
At 30 September 2019	<u>10,335</u>	<u>10,335</u>
EQUIPMENT VALUE		
At 30 September 2019	<u>2,361</u>	<u>2,361</u>
At 30 Sep 2018	<u>3,102</u>	<u>3,102</u>

8. Debtors/Creditors

Amounts falling due within one year

	2019 Total £	2018 Total £
Trade debtors	843	20,000
	<u>843</u>	<u>20,000</u>

	2019 Total £	2018 Total £
Trade Creditors	(4,817)	(3,788)
	<u>(4,817)</u>	<u>(3,788)</u>

Creditors: Amounts Falling due outwith one year

	2019 Total £	2018 Total £
Loan	(10,000)	-
	<u>(10,000)</u>	<u>-</u>

9. Restricted Income Funds

	2017/18 Brought Forward £	Incoming resources £	Outgoing resources £	Transfers £	Balance 30/09/2019 £
Awards for All	-	7,500	(6,327)		1,173
Cattanach Trust	-	8,940	(8,940)	-	-
Children in Need (Small Grant)	2,724	5,000	(7,314)	-	410
Children in Need (Main Grant)	10,390	23,426	(20,844)	-	12,972
Families Outside - KIN	741	-	-	-	741
Firstport	-	20,000	(20,000)	-	-
Foundation Scotland - Essentia Fund	574	10,000	(8,285)	-	2,289
Highland Alcohol and Drug Partnership	-	9,950	(1,600)	-	8,350
Hostelling Scotland	-	750	(750)	-	-
In Kind	-	26,000	(26,000)	-	-
Private Investors	-	10,000	(10,000)	-	-
University of Glasgow	88,072	136,116	(131,085)	-	93,103
	<u>102,501</u>	<u>257,682</u>	<u>(241,145)</u>	<u>-</u>	<u>119,038</u>

Purposes of 2018/19 restricted funds:

Awards for All

Contribution to the delivery of Unbound

Cattanach Trust

Contribution to Delivery Manager's salary, with respect to In Tune work with early years.

Children in Need (Small Grant)

Contribution to the delivery of KIN project.

Children in Need (Main Grant)

Contribution to the delivery of In Tune project in prisons.

Firstport

Contribution to Core costs of the organisation

Foundation Scotland – Essentia Fund

Contribution to the delivery of KIN project.

Highland Alcohol and Drug Partnership

Contribution to the delivery of work in Inverness

Hostelling Scotland

Contribution to the delivery of KIN project.

Restricted In Kind Contribution

Private Investors

Contribution to Core costs of the organisation

University of Glasgow

Funding towards Distant Voices project

10. Unrestricted Income Funds

	2017/18 Brought Forward £	Incoming resources £	Outgoing resources £	Transfers £	Balance 30/09/19 £
General funds	16,154	81,129	(72,892)	-	24,391

11. Analysis of Net Assets Between Funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds	2,361	116,677	119,038
Unrestricted Income Funds	-	24,391	24,391
Total Funds	2,361	141,068	143,429

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 30th September 2018, the company had 5 members.