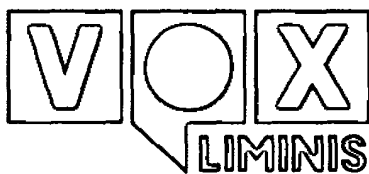




Vox Liminis Financial Statements

For the year ended 30th September 2017

Company Number: SC455215
Registered as a Scottish Charity: SC044343



THURSDAY



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SCT 14/06/2018 #143
COMPANIES HOUSE

Vox Liminis

(A company limited by guarantee)

Incorporated on 24th July 2013

Financial Statements for the period from 1st October 2016 – 30th September 2017

Company Number SC455215

Charity Number SC044343

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Members of the Board of Trustees and Professional Advisers

| | |
|---------------------------------|--|
| 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 | Iain B Chirnside (Chair of the Board of Trustees) Sheona ML Burrow Fergus E McNeill 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 |

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 2017.

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 4 of the financial statements.

The Trustees

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

Iain B Chirnside (Chair of the Board of Trustees)
Sheona ML Burrow
Fergus E McNeill

Hazel Mehta
Robert W Rae

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 four 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

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.

2016/17 has been a year of growth for Vox Liminis, in scale and scope of delivery, in personnel and in premises! We were part of a successful large scale research bid to the EHRC/AHRC for the development of Distant Voices, and this has meant that we have two staff employed by University of Glasgow who are based with Vox Liminis. We were also successful in being accepted onto the FirstPort Launch Me programme, and with seed-funding were able to employ a communications and events team member. We also ran a successful crowd-funder campaign in December 2016, which allowed us to move premises to the East End of Glasgow. Our new shop-front location is part of co-working space Glasgow Collective, and is on the busy Gallowgate, right across from the famous Glasgow Barrowland Market and Ballroom. This new location not only gives us the space we need for day to day work, but also opens up new possibilities for project work and local engagement. Already we have seen the type of engagement we can have with the general public develop in new ways that wouldn't have been possible in our previous location.

Our project work continues to evolve and grow under our five work streams.

- *Distant Voices*

Our longest standing project, Distant Voices has gone from strength to strength in this year. Having successfully brought in funding from Creative Scotland at the end of FY 15/16, work was able to progress on this innovative public engagement project. Continuing the model of Vox Sessions song-writing projects with diversely situated participants, we worked in HMPs Castle Huntly, Inverness and Polmont, as well as community justice settings, focussing on work with women in community justice with funding from the Glasgow Community Justice Authority. This work culminated in a large public event and EP release entitled 'Things Left Unsaid' in May 2017 (see cover photo) where songs were publicly shared, and the audience were presented with a range of ways to interact and respond to the work. This followed on from a successful event in November 2016 called 'Seen and Heard', exploring issues of mass supervision. Inspired by photos taken in a University of Glasgow research project, songs were written in response, and released as an EP and shared at this event.

Our new work in Inverness prison signalled the beginning of strategic relationship with partners in recovery and social work, crossing the boundaries of inside/outside prison and creating new opportunities of working with a variety of different stakeholders in a setting outside the central belt.

In December 2016, we were also delighted to hear that our Distant Voices partner the University of Glasgow's application to the Economic and Social Research Council to formalise the research nature of the project was successful. This means that Distant Voices is now a partnership between Vox Liminis, University of Glasgow, University of Edinburgh and the University of West of Scotland, with funding from the ESRC & AHRC (under grant reference ES/P002536/1). This has enabled the project to employ (through the University of Glasgow) a Project Co-ordinator and Research Associate, and establish a research team and other working groups. Activity associated with this grant didn't begin until late into this financial year, so associated activity will be reported in earnest in our next accounts.

Distant Voices public engagement work continued with international academic engagements (Cambridge Institute of Criminology, Birmingham Law School, American Society of Criminology) as well as public performances and media coverage.

The next financial year's activities promise to show growth in both scale, depth and reach of the work of Distant Voices.

In 16/17, we delivered: 10 Vox Session in prison and community settings

- **KIN**

The KIN Collective in 16/17 established itself as a strong voice of experience and vision of and for young people affected by the imprisonment of a close family member. The latter part of 2016 was spent in preparation for the large public launch of their work in January 2017. *Breaking Ground* was a two-day exhibition in the heart of Glasgow's east end, showcasing new art work created by the collective that is rooted in their experience of familial imprisonment. Over two days in excess of 300 people attended and engaged with the art work of KIN, from passers-by on the street, to sector professionals, MSPs and the families of the group members. The group also received extensive positive media coverage in print, TV and radio, highlighting the issue and raising awareness. The art works launched were:

First Words - a poignant short film made in collaboration with Jen Randall of award-winning Light Shed Pictures and theatre-maker Lou Brodie.

The Golden Thread - an immersive app-based audio piece directed by Scottish BAFTA-winning composer/ sound artist Richy Carey and The Dotted Q theatre company.

The Thing - a zine filled with powerful words and images created in association with artist Susanne Lund Pangrazio and photographer Alice Myers.

Each work was created in response to the individual's own experiences of being the child or sibling of a prisoner. For many of the young people involved, KIN has been the first place where they have felt safe to open up about this part of their life.

KIN also took forward public engagement, with presentations and workshops at large conferences and appearances at a Scottish Parliament Cross Party Group. As well as this, the first 'Creative Experiences' of KIN were launched, where other young people are invited to work with the art work of KIN to think about what it might mean to have a family member imprisoned.

Towards the end of this year we established a new partnership with the Scottish Mental Health Arts Festival, successfully attracting funding as part of the Year of Young People 2018. This will fund activity until May 2018, culminating in a large public event as part of the Mental Health Arts festival.

KIN continues to be a site of community for the members, innovation and creativity and hope for the future.

In 16/17, we delivered: 3 full day meetings; 2 residential weekends; 1 two-day exhibition; 5 Creative Experiences

- *In Tune*

Our prison-based family work has continued to run in Both HMP Barlinnie and HMYOI Glenochil, as well as establishing a new operational relationship with HMP Glenochil in Clackmannanshire. This has allowed us to offer this important whole-family group work to a new group of families, as well as build new relationships with a new partner prison. We also developed a new model of Early-Year focussed work, working with families with children under 5 in HMYOI Polmont.

This year we also took the steps to develop one of our team members into a family worker role with responsibility for In Tune, which was borne out of our commitment to staff development and training.

In Tune also received extensive favourable media coverage. BBC Children In Need showcased the project in the lead up to their 2016 fundraising campaign, and a large newspaper article was produced in a national tabloid supporting the work.

In 16/17, we delivered: 3 ten-week blocks of In Tune Families; 2 three-day In Tune Song Writing projects; 1 four-week In Tune Early Years project

- *Unbound*

Unbound is our weekly creative space and community meal, which has been running since late 2014. With a rotating group of around 30 members, each week sees between 8 and 15 participants meet for a shared meal cooked by one of the group, and then enjoy space to be creative – often musically based, but also this year branching into visual art and craft projects.

We have developed our Unbound team to include two staff with dedicated responsibility for the weekly project, as well as building and holding relationships with participants. This has coincided with our move to our new premises, which make for far greater practical options on a Tuesday evening, as well as opportunities to connect with new members in the local area. We have quickly seen our visible presence on a busy Glasgow street lead to new relationships with people who have connected to our work, who wouldn't have before. This is an exciting development and has also lead to us developing a new piece of work for next year – 'Unbound Saturdays'. These will be Saturday afternoon open events, where we will share the work of Vox Liminis in an 'open mic' style setting, as part of a local initiative 'East End First Saturdays'. This is an exciting development, and promises to take forward our connection to and rooting in this community.

In 16/17, we delivered: weekly community creative space for over 30 individuals; work with a diverse range of musicians and artists; volunteering opportunities in cooking for the group and supporting public events of Distant Voices

- *Vox Insight*

Vox Insight is our fledgling revenue-generating arm of our operations. Taking the learning and insights from our practice across the criminal justice sector, we are translating these practices to new contexts, in order to offer development opportunities to organisations, institutions and individuals. This work is in its infancy currently, but will be developed over the coming year, and will ultimately be the location of any income generating or consultancy work of Vox Liminis. We have been successfully accepted onto the LaunchMe business accelerator programme, which will help us to develop skills, tools and resources to push forward this work.

We have successfully run two song-writing days this year, with the NHS leadership academy and IRISS. We have also been commissioned to run staff development work with Includem in the first part of next financial year.

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 2016/2017, 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 | 1716 |
| Vox Insight Participants | 47 |

| | |
|--|-----|
| Criminal Justice Workshop Participants | 325 |
|--|-----|

Of the 325 Criminal Justice Workshop Participants, participants have shown the following numbers of outcomes:

| | |
|--|-----|
| Improved communication skills | 133 |
| Increased confidence | 141 |
| Increased ability to work towards a common goal | 91 |
| Improved mental wellbeing | 86 |
| Increased and/or sustained family relationships | 82 |
| Increased ability to effect positive change | 34 |
| Increased capacity to navigate transitions | 9 |
| Increased numbers accessing education, employment and training opportunities | 7 |

Public Engagement

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.

| | | |
|-----------------------|--|----------------|
| October – December 16 | DIS oversees student sessions | Distant Voices |
| | Institute of Criminology (Cambridge), Annual conference of the Prisons Research Centre | Distant Voices |
| | Birmingham Law School Seminar Series | Distant Voices |
| | ESRC Festival of Social Science in the Barras | Distant Voices |
| | ESRC Festival of Social Science Seen and Heard public event | Distant Voices |
| | American Society of Criminology Annual Conference, New Orleans | Distant Voices |
| | Hosted conversation on film showing of 16 Years till Summer in Dundee and Glasgow | Distant Voices |
| | Four forms of reintegration conference (Latvian Ministry of Justice, Riga) | Distant Voices |
| January – March 17 | UWS class of students | Distant Voices |
| | Social Policy Students Seminar | KIN |
| | Breaking Ground | KIN |
| | Inter-Church conference | Distant Voices |
| | Creative Experiences | KIN |
| April – June 17 | Corrymeela Festival this weekend in Northern Ireland | Distant Voices |
| | National Visitor Centre Conference | KIN |
| | CYCJ Conference | KIN |
| | Cross Party Group | KIN |
| | University of Leicester | Distant Voices |
| | SPAN Creative Conversation | KIN |
| | Things Left Unsaid | Distant Voices |
| July – September 17 | Education Scotland Event | KIN |
| | Howard League Public Lecture | Distant Voices |

Participant Feedback

Distant Voices

"For me I can do this song, and the people who know me – when they listen to it – they'll understand a little bit about where I am in my life right now and that I have faced a lot of problems, and that I've been strong, I've just never known how to express that."

Participant (serving prisoner)

Well, I've taken myself out of my comfort zone because obviously coming into prison was quite a push, you know. It's opened my eyes to different things. I've met different people, experienced new experiences and stuff. It's all good, it's all part of the learning curve, you know.

Participant (local community member in prison session)

As a guy, it's sometimes hard to talk about these things and as an ex-army guy you're taught to be proud and stiff-necked, so I put a bit in the songs about how music is my language and to this day I believe it. It's been amazing to put words down to music. As a prison officer that's been helpful for me... realising that I can't treat them all the same as they all see things differently and obviously see me differently in some ways.

Participant (Prison Officer)

KIN

"I've never spoken about my experience before. I've maybe touched on it with certain people and confided in certain people but as a whole it's been kept bottled up, so while we're doing these projects and trying to help other young people I feel like it's also helping me myself to let it go and share the problem so I'm not carrying the weight of it."

KIN Young Person

"Being in KIN doesn't make you feel traumatised; it makes you feel powerful and that you're fine and know that we're all doing good things now. That's where I think KIN's power lies and I would love to just share that with other young people. I would love to get more young people involved. It's about helping people with themselves."

KIN Young Person

In Tune

"In Tune has definitely brought us close. Especially at a time like this, it's not been like just sitting having a visit, we're properly interacting with each other and I really liked that. We both look forward to every Monday."

Mum

"When you're in here you feel like you've not really got anything, but In Tune brings you closer together, definitely. We've all bonded more than usual."

Dad

Unbound

"Unbound is a shared space and a space for sharing. There's common ground in our interests in creativity, justice and community. As a migrant who didn't have family or friends here, I joined Unbound the week I arrived, three years ago. It is a part of my week that encourages me to be a growing person, to see and say things differently."

Unbound Member (criminologist)

"We learn from one another – I learn a great deal from the people who come here. It's helped me a lot, actually. It's kind of opened me up. It's helped make me more expressive. And not only that – a bit bolder! You know, giving a wee bit more of myself, which is a good thing, that I don't find easy. So, it's really helped me to let things go a bit – Unbound is good for this. And good for me."

Unbound Member (former prisoner)

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 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 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 FirstPort LaunchMe, Seedbed and monthly donations, crowd-funding and charitable activities.

Restricted funds comprise the funds of the current projects, including: Cattnach Trust, Children in Need, Foundation Scotland Fourteen, The Robertson Trust and UK Steel Enterprise.

Review

The results for the period and financial position of the company are as shown in the annexed financial statements. The deficit for the period amounted to £8,554 (surplus of £60,784 in 2016). This is due to large grants for activity in FY 2016/17 being received just before the end of FY 2015/16. The organisation has grown considerably over the last two years, and the accounting dates somewhat skew that picture in terms of income in each financial year.

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. At the end of this financial year, we are particularly excited about our expanded team, our fit for purpose premises and innovative new partnerships for both KIN (with the Scottish Mental Health Arts Festival) and Distant Voices (with University of Glasgow, University of West of Scotland And Edinburgh University). We are also inspired by our new location in Glasgow's East End, and are beginning to imagine the possibilities that being rooted in this community provides for our work going forward.

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



Iain B Chirnside
Trustee and Chairperson

11/5/18.

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 2017, which are set out on pages 15 to 26.

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



31/05/18

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

Year ended 30 September 2017

| | 2016 | | | |
|---|----------------------------|--------------------------|---------------------|---------------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Total Funds £ |
| INCOME AND ENDOWMENTS | | | | |
| Incoming resources from generating funds: | | | | |
| Donations and Legacies | 42,689 | 57,378 | 100,067 | 150,014 |
| Charitable Activities | 57,784 | 53,282 | 111,066 | 70,555 |
| TOTAL INCOME AND | | | | |
| ENDOWMENTS | 100,473 | 110,660 | 211,133 | 220,569 |
| EXPENDITURE ON CHARITABLE | | | | |
| ACTIVITIES | | | | |
| Charitable activities | (98,310) | (108,835) | (207,145) | 136,775 |
| Support costs | (5,761) | (6,781) | (12,542) | 23,010 |
| TOTAL EXPENDITURE ON | | | | |
| CHARITABLE ACTIVITIES | (104,071) | (115,616) | (219,687) | 159,785 |
| NET INCOME/(EXPENDITURE) | (3,598) | (4,956) | (8,554) | 60,784 |
| Transfer between funds | 5,000 | (5,000) | - | - |
| NET MOVEMENT IN FUNDS | 1,402 | (9,956) | (8,554) | 60,784 |
| Total funds brought forward | 26,710 | 122,429 | 149,139 | 88,355 |
| TOTAL RESOURCES CARRIED | | | | |
| FORWARD | 28,112 | 112,473 | 140,585 | 149,139 |

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

| | 2017 | 2016 |
|--|-----------------------|-----------------------|
| | £ | £ |
| FIXED ASSETS | | |
| Tangible assets | 3,668 | 3,817 |
| CURRENT ASSETS | | |
| Cash at bank and in hand | 136,917 | 124,194 |
| Debtors: amounts falling due within one year | 0 | 21,128 |
| NET CURRENT ASSETS | <u>140,585</u> | <u>145,322</u> |
| NET ASSETS | <u><u>140,585</u></u> | <u><u>149,139</u></u> |
| FUNDS | | |
| Unrestricted | 28,112 | 26,710 |
| Restricted | 112,473 | 122,429 |
| | <u><u>140,585</u></u> | <u><u>149,139</u></u> |

N.B. to the above: In the year 2016, Unrestricted funds were 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 subsequent years.

For the year ending 30 September 2017 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 11th May 2018 and are signed on their behalf by:

Iain B Chirnside
Trustee and Chairperson



11/5/18.

Company Registration Number: SC455215

The notes on pages 17 to 26 form part of these financial statements.

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

| | 2016 | | | |
|--|---------------|---------------|----------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ |
| Donations | | | | |
| General donations | 22,014 | - | 22,014 | 5,351 |
| Gift Aid | 2,825 | - | 2,825 | - |
| In Kind | 350 | 15,300 | 15,650 | - |
| Grants receivable | | | | |
| Cattanach Trust | - | 8,940 | 8,940 | - |
| Children in Need | - | 15,698 | 15,698 | 25,519 |
| Creative Scotland | - | - | - | 60,000 |
| Faiths In Scotland Community Action Fund | - | - | - | 4,000 |
| FirstPort - LaunchMe | 12,500 | - | 12,500 | - |
| Foundation Scotland - Essentia Fund | - | - | - | 10,000 |
| Foundation Scotland - Fourteen | - | 4,940 | 4,940 | - |
| Glasgow City Council Living Wage | - | - | - | 7,144 |
| Imagine Foundation | - | - | - | 8,000 |
| Lloyds TSB - Henry Duncan Award | - | - | - | 7,000 |
| The Robertson Trust | - | 10,000 | 10,000 | 10,000 |
| SEDA Santander Internship | - | - | - | 3,000 |
| Seedbed | 5,000 | - | 5,000 | - |
| The Worshipful Company of Weavers | - | - | - | 10,000 |
| UK Steel Enterprise | - | 2,500 | 2,500 | - |
| | <u>42,689</u> | <u>57,378</u> | <u>100,067</u> | <u>150,014</u> |

In kind contributions include costs associated with Distant Voices Project Coordinator (1 FTE) and Research Associate (0.5 FTE) posts, both of which are employed by the University of Glasgow, but based with Vox Liminis for the pro-rated time as stated here.

3. Charitable Activities

| | 2016 | | | |
|--|----------------------------|--------------------------|---------------------|---------------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Total Funds £ |
| Cambridge Institute of Criminology | 3,486 | - | 3,486 | - |
| Centre for Youth and Criminal Justice | 300 | - | 300 | - |
| Faiths In Scotland Community Action Fund | - | - | - | 300 |
| Families Outside | - | - | - | 33,266 |
| Glasgow Community Justice Authority | - | 3,282 | 3,282 | 13,128 |
| Highland Criminal Justice Social Work Services | 3,525 | - | 3,525 | - |
| IRISS | 2,578 | - | 2,578 | - |
| Milton Arts | - | - | - | 1,200 |
| NHS Leadership Academy | 3,000 | - | 3,000 | 3,000 |
| Sales of product (CDs and artwork) | 70 | - | 70 | 2,865 |
| Scottish Assoc. for the Study of Offending | - | - | - | 300 |
| Scottish Assoc. of Social Workers | - | - | - | 500 |
| Scottish Prison Service | 41,667 | - | 41,667 | 5,000 |
| Scottish Universities Insight Institute | - | - | - | 2,000 |
| University of Glasgow | 2,612 | 50,000 | 52,612 | 8,996 |
| University of Lancashire | 546 | - | 546 | - |
| | <u>57,784</u> | <u>53,282</u> | <u>111,066</u> | <u>70,555</u> |

4. Analysis of Expenditure of Charitable Activities by Fund Type

| | 2016 | | | |
|-------------------------------------|----------------------------|--------------------------|-----------------------|-----------------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Total Funds £ |
| Charitable Activities | | | | |
| Activity Costs | 13,672 | 10,331 | 24,003 | 19,679 |
| Freelancer costs | 17,307 | 10,629 | 27,936 | 30,679 |
| Volunteer Expenses | 1,218 | - | 1,218 | - |
| Salaries and National Insurance | 42,794 | 66,071 | 108,865 | 77,528 |
| In Kind Salary Costs | - | 15,300 | 15,300 | - |
| Premises Rent | 15,658 | - | 15,658 | 6,357 |
| Insurance | 817 | - | 817 | 811 |
| Training | 349 | 434 | 783 | 1,490 |
| Travel | 5,020 | 3,481 | 8,501 | 6,522 |
| Membership Fees | 284 | 100 | 384 | 153 |
| IT Costs | 1,191 | 424 | 1,615 | 724 |
| Depreciation | - | 2,066 | 2,066 | 1,587 |
| | <u>98,310</u> | <u>108,835</u> | <u>207,145</u> | <u>145,530</u> |
| Support Costs | | | | |
| Salaries and National Insurance | 4,980 | 6,781 | 11,761 | 13,662 |
| Finance and Payroll Package | 431 | - | 431 | 243 |
| Travel | - | - | - | - |
| Examination of financial statements | 350 | - | 350 | 350 |
| | <u>5,761</u> | <u>6,781</u> | <u>12,542</u> | <u>14,255</u> |
| | <u><u>104,071</u></u> | <u><u>115,616</u></u> | <u><u>219,687</u></u> | <u><u>159,785</u></u> |

5. Net Income/(Expenditure)

| | Total | 2016 Total |
|--|-------|---------------|
| | £ | £ |
| This is stated after charging: | | |
| Depreciation | 2,066 | 1,587 |
| Accountant - Independent examination of financial statements | 350 | 350 |

6. Staff Costs and Emoluments

| | Total | 2016 Total |
|---|----------------|---------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages and salaries | 114,277 | 85,757 |
| Social security costs | 6,349 | 5,433 |
| | <u>120,626</u> | <u>91,190</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:

| | 2017 | 2016 |
|--------------------------------------|----------|----------|
| Key Management Personnel | 2 | 1 |
| Administration and Project Personnel | 3 | 3 |
| | <u>5</u> | <u>4</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 £66,823 (2016 - £64,586).

Directors Expenses

During the year, travel and other expenses of £0 (2016 - £0) were reimbursed to directors.

7. Tangible Fixed Assets

| | Equipment £ | Total £ |
|-----------------------------|----------------|--------------|
| COST | | |
| At 30 Sep 2016 | 6,346 | 6,346 |
| Additions | 1,917 | 1,917 |
| At 30 September 2017 | 8,263 | 8,263 |
| DEPRECIATION | | |
| At 30 Sep 2016 | 2,529 | 2,529 |
| Charge for the period | 2,066 | 2,066 |
| At 30 September 2017 | 4,595 | 4,595 |
| EQUIPMENT VALUE | | |
| At 30 September 2017 | 3,668 | 3,668 |
| At 30 September 2016 | 3,817 | 3,817 |

8. Debtors: Amounts falling due within one year

| | Total £ | 2016 Total £ |
|---------------|------------|--------------------|
| Trade debtors | - | 21,128 |
| | - | 21,128 |

9. Restricted Income Funds

| | 2016 Brought Forward | Incoming resources £ | Outgoing resources £ | Transfers £ | Balance 30/09/2017 £ |
|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------|----------------------------|
| Cattanach Trust | - | 8,940 | (8,940) | - | - |
| Children in Need | 14,472 | 15,698 | (13,037) | - | 17,133 |
| Creative Scotland | 55,845 | - | (13,545) | - | 42,300 |
| Families Outside | 18,748 | - | (16,247) | - | 2,501 |
| Foundation Scotland - Essentia Fund | 10,000 | - | (7,348) | - | 2,652 |
| Foundation Scotland - Fourteen | - | 4,940 | (258) | - | 4,682 |
| Glasgow City Council Living Wage | 286 | - | (286) | - | - |
| Glasgow Criminal Justice Authority | 13,128 | 3,282 | (11,833) | - | 4,577 |
| In Kind | - | 15,300 | (15,300) | - | - |
| Lloyds TSB - Henry Duncan Award | 2,752 | - | (2,752) | - | - |
| The Robertson Trust | - | 10,000 | (10,000) | - | - |
| SEDA Santander | 1,198 | - | (1,198) | - | - |
| SEDA Santander Internship | 1,000 | - | (1,000) | - | - |
| Scottish Prison Service | 5,000 | - | - | (5,000) | - |
| UK Steel Enterprise | - | 2,500 | (2,500) | - | - |
| University of Glasgow | - | 50,000 | (11,372) | - | 38,628 |
| | <u>122,429</u> | <u>110,660</u> | <u>(115,616)</u> | <u>(5,000)</u> | <u>112,473</u> |

Purposes of 2016/17 restricted funds:

Cattanach Trust

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

Children in Need

Contribution to the delivery of In Tune project in 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.

Foundation Scotland – Essentia Fund

Contribution to the delivery of KIN project.

Foundation Scotland – Fourteen

Funding towards Unbound project work, including development of new East End First Saturdays work.

Glasgow City Council Living Wage

Contribution to the employment costs of Admin & Finance Worker.

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.

Restricted In Kind Contribution

Staff time for Distant Voices project work.

Lloyds TSB – Henry Duncan Award

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

The Robertson Trust

Towards the staff costs of Vox Liminis.

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. (Note: income received in FY 15/16, but spent in FY 16/17)

Scottish Prison Service

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

UK Steel Enterprise

Contribution towards Unbound project costs.

University of Glasgow

Funding towards Distant Voices project

10. Unrestricted Income Funds

| | 2015/16 Brought Forward | Incoming resources £ | Outgoing resources £ | Transfers £ | Balance 30/09/17 £ |
|---------------|----------------------------|----------------------------|----------------------------|----------------|--------------------------|
| General funds | 26,710 | 100,473 | (104,071) | 5,000 | 28,112 |

11. Analysis of Net Assets Between Funds

| | Tangible fixed assets £ | Net current assets £ | Total £ |
|---------------------------|----------------------------------|-------------------------------|------------|
| Restricted Income Funds | 3,668 | 108,805 | 112,473 |
| Unrestricted Income Funds | - | 28,112 | 28,112 |
| Total Funds | 3,668 | 136,917 | 140,585 |

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 2017, the company had 5 members.