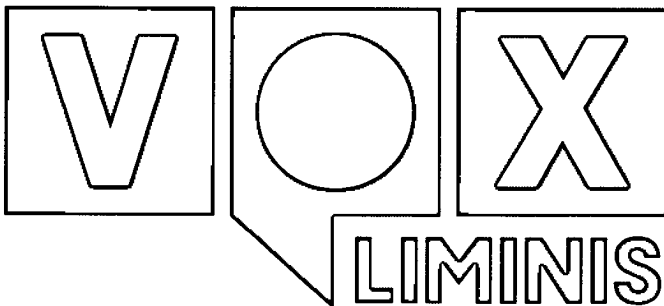
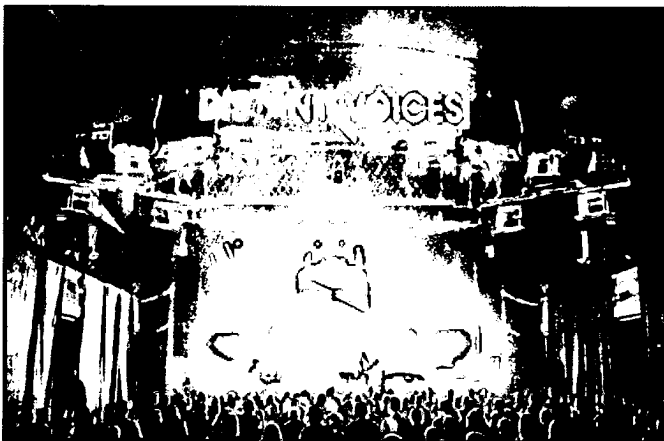
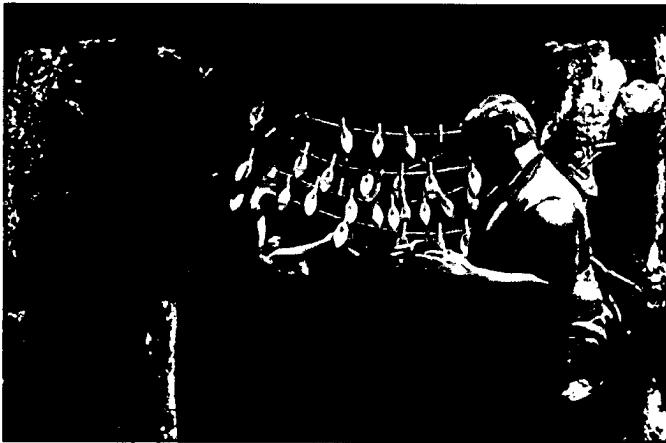


## Vox Liminis Financial Statements

For the year ended 30<sup>th</sup> September 2018

Company Number:  
SC455215

Registered as a Scottish Charity:  
SC044343



WEDNESDAY



\*S87ZBØK3\*  
SCT 19/06/2019 #291  
COMPANIES HOUSE

Vox Liminis  
(A company limited by guarantee)

Incorporated on 24<sup>th</sup> July 2013

Financial Statements for the period from 1st October 2017 – 30th September 2018

Company Number SC455215

Charity Number SC044343

# Contents

---

Members of the Board of Trustees and Professional Advisors	1
Trustees' Report	2-11
Financial Review	12
Statement of Trustees' Responsibilities	13
Independent Examiner's Report	14
Statement of Financial Activities (incorporating the Income and Expenditure account)	15
Balance Sheet	16
Notes to the Financial Statements	17-25

## 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 during FY 17/18) Sheona ML Burrow Fergus E McNeill Hazel Mehta Robert W Rae (Chair of the Board of Trustees at time of preparation of accounts)
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 2018.

## 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:

Iain B Chirnside (Chair of the Board of Trustees during this FY)

Sheona ML Burrow

Fergus E McNeill

Hazel Mehta

Robert W Rae (Chair of the Board of Trustees at time of preparation of accounts)

## Structure, governance and management

### Governing Document

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

During this financial year we have celebrated great successes; seen projects develop; deepened our understanding of our practice and the contexts within which we work; continued to build the community of Vox Liminis and weathered storms and challenges that we could not have foreseen.

In January 2018 we launched our new website – an online home for the work of Vox Liminis, and a place for users to connect to the conversations sparked by the creative outputs of our various projects.

We've also become rooted in our new East End location, connecting with local organisations and local people. It's not uncommon to have a visitor at the door wondering what it is we do! There's something important about being connected to the place we work from, even if that work stretches far beyond the Gallowgate.

Having grown our team in mid-2017 by the addition of a Glasgow University employed project co-ordinator and research associate, as well as a communications team member, at the end of FY 17/18, our team has reduced in size again. Our communications team member finished at the end of a fixed term contract, and the Distant Voices project coordinator has now moved to a new role within Glasgow University. This has required us to rethink some roles within our team, but at the time of writing this report, the organisation is well resourced, with team members confident in their role/place in the organisation.

### Distant Voices

In this financial year, we delivered 6 prison located Vox Sessions, and two community located Vox Sessions. We recorded and launched a full-length album, and undertook an extensive period of public performance and engagement work, all of which is part of our ongoing partnership research project with the University of Glasgow, University of Edinburgh and University of West of Scotland.

This year has seen Vox Sessions continue and develop in both prison and community settings. These 2 or 3 day workshops bring together diverse groups of participants to work with established singer songwriters to write new songs, inspired by themes of 'Coming Home'. These workshops serve as temporary communities, and although participants work on individual songs, they are part of a collective process which always results in a significant experience for all – participants and workshop leaders alike.

In May 2018, we released our first full-length album – Not Known at this Address, which was a collection of ten songs written across the Distant Voices project. Working with artists such as Kris Drever, C Duncan, Emma Pollock and Fiskur and their co-writers, Louis Abbott produced what The National newspaper called ‘The most striking Scottish album of the year’. The collection of songs is diverse and unique, giving new insights into punishment, release and reintegration.

Alongside this album, we embarked on an extensive period of promotion and public engagement. This involved a series of house gigs – small concerts in people’s homes, with a combination of performance and conversation. We also performed songs from Distant Voices in Inverness, Glenochil and Barlinnie prisons, as well as two large launch shows for the album in Glasgow and Edinburgh. The Edinburgh launch show saw us collaborate with Hidden Door Festival and play to a crowd of 600 people – our largest audience to date.

The release of an album and large scale public events lead to positive media coverage in the printed and broadcast media. Some of this can be seen on our website at [www.voxliminis.co.uk](http://www.voxliminis.co.uk).

The research partnership which leads Distant Voices have continued to explore themes of ‘Coming Home’ through all of this work. This has also involved our ‘Core Group’ – a mixed group of people who meet quarterly to guide and inform the research project.

## KIN

**In this financial year, we delivered 6 full day meetings and 2 creative residential weekends with the KIN collective, as well as a Creative Symposium for professionals and extensive public performance and engagement work.**

In 2017 we established a new partnership with the Scottish Mental Health Arts Foundation, and as part of the Year of Young People 2018 secured funding to develop a new piece of work with KIN. This evolved into CON(SCRIPTED), an hour long experiential performance bringing together spoken word, installation, live performance and soundscape. It was a truly unique event that emerged over several months of work. Initially a joint KIN/Distant Voices Vox Session took place in HMYOI Polmont, working with young prisoners who had also had a family member in prison. The songs written by this group of young men was then listened to by KIN, who responded by writing poetry under the tutelage and support of Leyla Josephine. These pieces were then recorded, and working with sound designer Ben Fletcher became the backbone of CON(SCRIPTED). Our project co-ordinator Rosie Reid worked with the young people to devise performances which illuminated their own words in new ways for the audience. Debuting as part of the Scottish Mental Health Arts Festival in May 2018, CON(SCRIPTED) was a huge success, and garnered heartfelt and important responses from the audiences. We are currently imagining ways that more people can experience CON(SCRIPTED) in the future.

In March 2018, we hosted our first ‘Creative Symposium’. A full day of work with professionals who felt they could make a difference to the lives of young people affected by family imprisonment in their roles. We introduced the group to the artwork of KIN, and facilitated discussion and creative responses. The result was an inspiring day for all involved, and the as a prototype of how we might engage professionals in the work of KIN, has given us food for thought in the future development of this work.

In September 2018, KIN undertook its first full foray into song writing. Retreating to the tranquil surrounds of Ayrshire, they worked over a weekend with Claire ‘Martha Ffion’ McKay and Donna Maciocia to write songs on the theme of their choosing – The Fountain of Youth.

In the last year KIN’s place in wider public discourse has been growing as well. We hosted a week-long display at the Scottish Parliament; Rosie and KIN Member Morven travelled to Paris to take part in the UNESCO World Congress on Justice for Children; hosted workshops for the Scottish Guidance Teacher’s Association; introduced the work of KIN to all secondary head teachers in Glasgow, as well as others.

We were also fortunate in this financial year to receive a Children In Need Small Grant for the work of KIN. This funding will be used next year to create immersive workshops for schools, to be delivered across Scotland to around 300 young people a year to open up conversations about what it means to be affected by the imprisonment of a close family member.

We end this financial year with a changing dynamic of the group. A number of founding members of KIN are now older (and wiser!) and moving on to new phases in life of education and work which mean their commitment to KIN is unable to remain the same. At the same time, we have a new group of younger people joining the collective, making for an exciting time, full of potential and possibility – it's a great way to end the year, following the success of CON(SCRIPTED) and other pursuits, looking forward to what is next for KIN!

### **In Tune**

**In this financial year, we delivered 2 blocks of In Tune Families, 2 blocks of In Tune Early Years and 3 blocks of In Tune Song Writing across three Scottish prisons.**

In Tune is now a well-established piece of work in Scottish prisons. We have worked in HMP Glenochil, HMP Barlinnie and HMP&YPOI Polmont this year. Our three 'models' of In Tune serve different situations, but all continue to be underpinned by the desire to make spaces and situations where imprisoned parents can build and maintain strong and positive relationships with their children. Families are able to enjoy time together which side-steps the normal conventions of prison visits to provide a place where the labels of 'prisoner' and 'visitor' are traded for 'dad and 'daughter'.

*In Tune Families* is our original model of In Tune – imprisoned parents invite their children (aged 0-10) and their primary carer (often Mum) to join them in a special 90-minute session of family music making, once a week for approximately 10 weeks. 5-6 families join together to take part in music making activities that first and foremost create a space where families can hang fun together, but also serve to build and deepen relationships and connections within and between families.

*In Tune Early Years* operates similarly to our *Families* project, but with a focus on children under 5 years old. The activities are tailored to young minds and hands, and parents get a chance to learn songs and activities that support development as well as all the good connection and bonding that comes from making music with your family.

*In Tune Song Writing* follows a similar programme to a Vox Session, but in this case imprisoned parents spend 3 days writing songs specifically for their children – sometimes a nursery rhyme or lullaby emerges from the process, other times a rap is what comes out. Whatever the genre, the songs are creative points of connection for imprisoned parents and their children.

As we move towards the end of 2018, our initial three year Children In Need Main Grant will be ending. We are fortunate to have been successful in applying for a further three-year Main Grant, and are excited about the opportunities for development of In Tune this affords us.

### **Unbound**

**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. We also hosted three Vox Saturday events over the year, opening our doors to the public to enjoy and take part in the creative pursuits of Vox Liminis.**

The creative community of Unbound has benefitted greatly from our new location in The Gallowgate in Glasgow's East End. A more visible presence in the community has afforded us new links with individuals and organisations.

We continue to host a community meal followed by an evening of making new things together – often music, but sometimes other art forms. It is a space where those who attend (a very mixed bag!) can engage in creative



pursuits as they wish – sometimes that might be with an activity our 'resident artist' has designed, or working on their own work, or just chilling out with a cup of tea and a chat.

We have also hosted a number of Unbound Saturdays – daytime sessions on a weekend that are family friendly, and bring together different aspects of our work for the public to experience – hospitality, live performances, making activities and even a session of In Tune!

We were fortunate to secure funding from The Big Lottery's Awards For All fund to continue the work of Unbound.

### **Insight**

In this financial year, we continued to explore the ways that we could apply our practice and sector learning in different contexts. We undertook bespoke creative processes with both Includem and the Life Changes Trust, making space for new learning for these organisations through writing songs with each other.

Includem commissioned to work with their staff team to write a song for their conference. This process brought together staff over a number of workshops exploring organisation identity at a time of transition through song writing. The song 'A Mighty Oak' came from this process and was performed as part of the Includem annual conference in November 2017.

Life Changes Trust commissioned us to host a one day song-writing workshop with their leadership team. Using the theme of 'Disruption', we facilitated a day of group song writing exploring Leading change together and the requirement for relationships characterised by honesty and trust, and lots of imagination.

## Outcomes and Numbers

We are committed to understanding in which ways our work is successful, and where we could develop our practice. Inspiring and making positive change at individual, family, community, institution and societal levels is at the heart of what we do. Observing and evidencing these changes happens in many ways, dependent on the type of project and the context of the work. Given the complex nature of change, and the diversity of work we undertake, this report is compiled from across project streams, bringing together narrative of activity (outputs), numbers showing participation and change (outcomes) as well as insights and comments directly from participants to illustrate and bring to life the work of Vox Liminis.

### *How many people took part in...?*

We answer this question in two ways – ‘Number of CJ Workshop Participants’ is the number of different individuals who take part in one of our projects. If someone takes part in a project in the year, they are counted in this number, regardless of how many projects or activities they take part in.

‘Number of CJ Workshop Engagements’ is the number of times people have taken part in our work – for instance one individual could be on two Vox Sessions and take part in Unbound 6 times, and each of these would be counted and added to this total.

Criminal Justice Workshop Participants (count once per year)	190
Criminal Justice Workshop Engagements (count every engagement with a project)	517

### *What difference does it make?*

The primary way that we try to understand the difference taking part in one of our projects or workshops makes is by creating space and time for participants to reflect on their experience, particularly on any ways their participation has prompted positive change. In loosely structured conversations at the end of a short-term project, or at key points in a longer-term project, participants are supported to take stock, and identify any positive changes or areas of development. We audio record these conversations, and draw out appropriate or relevant quotes to record these changes.

We also undertake focus groups and questionnaires/reflection activities for participants where appropriate, and finally we record practitioner observations of any changes in participants during a project.

Using the participants own words, notes or in some cases observations, we try to honestly quantify the ‘number of outcomes’ across our projects. A participant can show ‘1 outcome’ in a short-term project (e.g. a Vox Session), or once per quarter in a long-term project (e.g. KIN). Within these time-scales, outcomes are only counted once, regardless of the number of times evidence may have been seen. This helps to avoid double counting and painting a false picture of the work of Vox Liminis.

Of the 190 Criminal Justice Workshop Participants, participants have shown the following ‘numbers of outcomes’:

Improved communication skills	106
Increased confidence	113
Increased ability to work towards a common goal	83
Improved mental wellbeing	49
Increased ability to effect positive change	42
Increased capacity to navigate transitions	14
Increased numbers accessing education, employment and training opportunities	7
Increased and/or sustained family relationships	89
<b>Total</b>	<b>503</b>

## Public Engagement

This year we have embarked upon an extensive and far reaching programme of public engagement work, largely within the Distant Voices stream of work, but also through KIN and Vox Insight activity. A further organisational outcome for us is *Increased Community Engagement in Reintegration*, and this public engagement work is the primary site of that work and change. We have 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. The following table breaks down the type of public engagement, and the number of individuals engaged by each category.

	<b>Number of Events (2017/18)</b>	<b>Number of People Engaged (2017/18)</b>
Concert	18	1373
Conference	11	736
Exhibition	1	50
Feature (Radio)	3	No Data
Feature (TV)	1	No Data
House Gig	8	125
Lecture / Presentation	8	450
Online Stream	4	3116
Performance	5	387
Press	11	No Data
Seminar	2	120
Spot Play (Radio)	8	No Data
Workshop	16	253
<b>Total</b>	<b>96</b>	<b>6610</b>

These numbers are brought to life in the following pages through the words of our participants.

## Participant Feedback

Insights gained from our conversations with participants are absolutely vital to our understanding of the difference our work is making, the ways we are achieving what we set out to, where we are missing the mark and any unexpected consequences (good or bad) of our work. We value the honest feedback we receive across our projects greatly, and we are always grateful for the time that participants and partners spend offering us their insights and knowledge.

### *Distant Voices*

*Vox Session participants had the following to say this year:*

"This has been brilliant, definitely the best three days I've had in jail." (Prisoner, HMP&YOI Polmont)

"Interesting to see guys that couldn't or wouldn't speak about some really important issues...open up and speak about some heartfelt things. Opened my eyes...to how music can help people open up and address things" (Officer, HMP Inverness)

"The workshop was perfect because you actually helped everybody, I've been in a few workshops where they leave you to do your own thing, it's not like that – you actually engage with us and help us every step of the way." (Prisoner, HMP Barlinnie)

"We all went away and were speaking about it, and none of us had a bad word to say... It's been really really good, I've really enjoyed this. It's probably been my best experience in my time at Castle Huntly, maybe in the whole of prison...yeah, this is probably been my best experience on prison." (Prisoner, HMP Castle Huntly)

"I'll be honest, you are brilliant, this is the best thing to happen in the last 3 ½ years of and the jail, I've really loved it!" (Castle Huntly)

"It has opened my eyes completely to how open the other guys are in a different situation. Seeing how talented they are, for one, cos when they're in the halls you maybe think, 'oh, they're not doing much today' and you wonder what's really beneath? And then when you see them in a scenario like this, it really brings them out their shell and I found it amazing. It gets a good relationship going with the guys as well; they then find that they can talk to you a wee bit better." (Officer, HMP Inverness)

"It is refreshing, it's challenging, it's not something you do every day but it's challenging, yeah and it really does, it reveals a lot, and you get a lot of revelatory ideas from it, it does stir up some great stuff and not only that, you also see what other people think of art, you know and what their attitude to it is and that really is important to me because it helps us communicate, you know of different ways of how we cope in life, actually you know people are very open, very candid, it's been a huge privilege, you know and great opportunities have come through that." (Community Participant, Glasgow)

*And attendees at our public events also had the following to say:*

"I don't usually like hearing songs for the first time but all these had real stories behind them, they were so intriguing! I didn't want the gig to end!" (Dundee)

"Very much like the ideas of the project and even more the fantastic songs that have been created. The feeling of the writers showed through the songs and credit to the musicians for doing such a fine job." (Dundee)

"It's so easy for us on the outside to pre-judge and condemn without knowing or understanding what you've gone through. The songs on 'Not Known at this Address' & the show tonight massively helps us to realise that we're not so very different and given the circumstances, we might be in your shoes" (Hidden Door)

"An entertaining and equally eye-opening insight to the project you've been undertaking. Keep going and keep opening new doors and new avenues." (St. Luke's)

*And given our extensive period of public facing work, the press had this to say:*

"The collaboration between professionals, first-time songs writers and everyone in-between has been able to bring a sense of individuality and nuance to a group that is usually dismissed in plainly black and white terms" (The Skinny)

"with contributions taken from sessions dating back 18 months, the end result is fascinating, a unique musical and artistic offering". (The List)

"It's an album that explores not only the complexities of existing within the criminal justice system, but the circumstances that can lead to prison, and the difficulties of reintegrating with society afterwards" (The List)

"The most striking Scottish album of the year..." (The National)

## **KIN**

*Young people engaged in KIN have regular opportunities to feedback and contribute to the planning and design of the project. Here are some of their reflections.*

*On new members joining the group...*

"Seeing that everyone is comfortable enough to open up, obviously, a few of them have only been here two or three times and to actually feel comfortable with people that they only see at KIN was quite nice to see."

*On hopes for what KIN might do...*

"I want them to think 'do I know anyone that could be going through this?' and 'Is there certain things I should accept and not accept?', 'Could this happen to me?' 'Should I be supportive if someone I knew went through this?' 'Can I relate to any of this even if my situation in life is different?' I want them to feel sympathy because it's not their fault. Curious to learn more. I wanted them to ask how often and how many people does this effect? And what can be done?"

*On what KIN means for the group...*

"...it's just comforting, just a nice comforting group of people. It makes you feel welcome because you don't feel like you have to hide anything. It's very open. I think that's how I would describe it."

## **In Tune**

Feedback from families who take part in In Tune brings to life the positive impact making music in a family setting can make.

*On connecting in new ways with your children...*

"The highlight was seeing my kids every week to do something that's actually fun. I'm quite a quiet guy as you know, but even this has brought me out my shell never mind bringing the kids out of theirs, but we've done that together, we've learned something together and it's been great fun." Imprisoned Father

*On In Tune as a link to life outside of prison...*

"I didn't expect to ever be away from my family, and we always used to go to Bounce and Rhyme together, so this has just taken me back to being out and got me ready for it again. Just doing something that's a normal thing to us has let us forget about the situation. Honestly, for these two hours we feel like we could be anywhere just doing the things we'd be doing as a family normally. Thanks so much." Imprisoned Father

*On the humanising nature of creative work with families...*

"This and the early years visits you were doing earlier this year, that was brilliant. That's all great stuff for people in here and really makes a difference. It usually feels like no one cares about prisoners, not to mention their families, but you all genuinely do." Imprisoned Father

*On the lasting impact of In Tune for families...*

"Me and [girlfriend] loved it, and Millie obviously really loved it. It's great for babies. We looked forward to the group on Monday and we'd speak about it during the week and sing the songs in other visits. It was great because Millie really laughed at some of the songs and I don't get to see that often." Imprisoned Father

***Unbound***

"I've lived my life where I've been in and out of prison half my life, where violence and alcohol kinda' was part of my personality so when you come here man... coming here has made a big difference in my life, big time. It's given me the confidence to stay away from things where I used to get myself into trouble like, for instance, alcohol. I've never committed a crime sober in my life. It's always been when I've been under the influence of alcohol so to stay away from alcohol was really a big thing for me, and it's only down to places like this, where I don't want to lose things like this where my life has changed so much, it's dramatically changed in comparison to a couple of years ago. I don't want to lose things like Vox, this is the kind of thing I want to do." Unbound Member

# 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 Scottish Prison Service, 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 Fourteen, The Robertson Trust and Creative Scotland.

## 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 £21,930 (deficit of £8,554 in 2017). This deficit reflects cash flow timing, rather than operating at a 'loss'. Balances brought forward from the previous year (and into next year) ensure appropriate cash flow for committed activity.

## The Future

We come to the end of this financial year feeling like we have grown again – in size, in reach and in understanding of who we are and what we are about. The coming year will see us endeavour to do more of the same. Our Distant Voices research project will enter a new phase of making, sharing and discovery, and build on the learning to date. Our children's and families work in KIN and In Tune will continue to work in innovative and inspiring ways, and we are committed to developing the community of Unbound. We are excited to embark on another year in the life of Vox Liminis, and will continue to seek to achieve our charitable aims through creative processes with diverse groups of people. By making new things we hope to make things new, and this will continue to characterise our work in the future.

## 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  
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 2018, 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 2018

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2017 Total Funds £
<b>INCOME AND ENDOWMENTS</b>				
Incoming resources from generating funds:				
Donations and Legacies	12,964	135,150	148,114	100,067
Charitable Activities	46,100	118,058	164,158	111,066
<b>TOTAL INCOME AND ENDOWMENTS</b>	<u>59,064</u>	<u>253,208</u>	<u>312,272</u>	<u>211,133</u>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Charitable activities	(65,732)	(250,577)	(316,309)	207,145
Support costs	(5,290)	(12,603)	(17,893)	12,542
<b>TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<u>(71,022)</u>	<u>(263,180)</u>	<u>(334,202)</u>	<u>219,687</u>
<b>NET INCOME/(EXPENDITURE)</b>	(11,958)	(9,972)	(21,930)	(8,554)
Transfer between funds	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	(11,958)	(9,972)	(21,930)	(8,554)
Total funds brought forward	28,112	112,473	140,585	149,139
<b>TOTAL RESOURCES CARRIED FORWARD</b>	<u>16,154</u>	<u>102,501</u>	<u>118,655</u>	<u>140,585</u>

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

	2018	2017
	£	£
<b>FIXED ASSETS</b>		
Tangible assets	3,102	3,668
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	99,341	136,917
Debtors: amounts falling due within one year	20,000	0
Creditors: amounts falling due within one year	(3,788)	0
<b>NET CURRENT ASSETS</b>	<u>115,553</u>	<u>140,585</u>
<b>NET ASSETS</b>	<u><u>118,655</u></u>	<u><u>140,585</u></u>
<b>FUNDS</b>		
Unrestricted	16,154	28,112
Restricted	102,501	112,473
	<u><u>118,655</u></u>	<u><u>140,585</u></u>

For the year ending 30 September 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

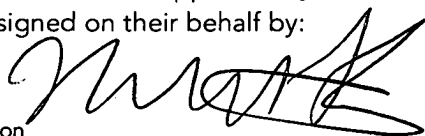
These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

### 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 17<sup>th</sup> May 2019 and are signed on their behalf by:

Robert Rae  
Trustee and Chairperson



Company Registration Number: SC455215

The notes on pages 17 to 25 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

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2017 Total Funds £
<b>Donations</b>				
General donations	4,092	-	4,092	22,014
Gift Aid	523	-	523	2,825
In Kind	350	26,000	26,350	15,650
<b>Grants receivable</b>	-	-	-	
Cattanach Trust	-	8,940	8,940	8,940
Children in Need (Small Grant)	-	10,000	10,000	-
Children in Need (Main Grant)	-	21,584	21,584	15,698
Creative Scotland	-	20,000	20,000	-
Firstport - LaunchMe	-	12,500	12,500	12,500
Foundation Scotland - Essentia Fund	-	10,000	10,000	-
Foundation Scotland - Fourteen	-	-	-	4,940
Glasgow City Council Stalled Spaces	-	4,500	4,500	-
Imagine Foundation	8,000	-	8,000	-
Mental Health Foundation	-	15,626	15,626	-
The Robertson Trust	-	-	-	10,000
Seedbed	-	-	-	5,000
The Corra Foundation (Henry Duncan Award)	-	6,000	6,000	-
UK Steel Enterprise	-	-	-	2,500
	<u>12,964</u>	<u>135,150</u>	<u>148,114</u>	<u>100,067</u>

In kind contributions include costs associated with Distant Voices Project Coordinator (1 FTE, October 17-February 18) and Research Associate (0.5 FTE) posts, both of which are employees of the University of Glasgow, but based with Vox Liminis for the pro-rated time/dates as stated here.

### 3. Charitable Activities

				2017
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Cambridge Institute of Criminology	-	-	-	3,486
Centre for Youth and Criminal Justice	-	-	-	300
Feis Ros	237	-	237	
Glasgow Community Justice Authority	-	-	-	3,282
Hidden Door	660	-	660	
Highland Criminal Justice Social Work Services	-	-	-	3,525
Includem	2,821	-	2,821	
IRISS	-	-	-	2,578
Liverpool John Moore's University	350	-	350	-
NHS Leadership Academy	-	-	-	3,000
North Lanarkshire Council	200	-	200	
Sales of product (CDs and artwork)	4,041	-	4,041	70
Scottish Prison Service	33,333	-	33,333	41,667
University of Glasgow	4,458	118,058	122,516	52,612
University of Lancashire				546
	<u>46,100</u>	<u>118,058</u>	<u>164,158</u>	<u>111,066</u>

#### 4. Analysis of Expenditure of Charitable Activities by Fund Type

	Unrestricted	Restricted	Total	2017
	Funds	Funds	Funds	Total
	£	£	£	Funds
				£
<b>Charitable Activities</b>				
Activity Costs	3,971	27,570	31,541	24,003
Freelancer costs	4,574	60,487	65,061	27,936
Volunteer Expenses	-	-	-	1,218
Salaries and National Insurance	40,462	113,431	153,893	108,865
In Kind Salary Costs	-	26,000	26,000	15,300
Premises Rent	12,089	-	12,089	15,658
Insurance	1,135	-	1,135	817
Training	543	4,968	5,511	783
Travel	1,273	8,139	9,412	8,501
Membership Fees	678	94	772	384
IT Costs	1,006	7,322	8,328	1,616
Depreciation	-	2,566	2,566	2,066
	<u>65,732</u>	<u>250,577</u>	<u>316,309</u>	<u>207,145</u>
<b>Support Costs</b>				
Salaries and National Insurance	4,496	12,603	17,099	11,761
Finance and Payroll Package	444	-	444	431
Travel	-	-	-	-
Examination of financial statements	350	-	350	350
	<u>5,290</u>	<u>12,603</u>	<u>17,893</u>	<u>12,542</u>
	<u>71,022</u>	<u>263,180</u>	<u>334,202</u>	<u>219,687</u>



## 5. Net Income/(Expenditure)

	Total	2017 Total
	£	£
This is stated after charging:		
Depreciation	2,566	2,066
Accountant - Independent examination of financial statements	350	350

## 6. Staff Costs and Emoluments

	Total	2017 Total
	£	£
<b>Total staff costs were as follows:</b>		
Wages and salaries	155,728	114,277
Social security costs	15,264	6,349
	<u>170,992</u>	<u>120,626</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:

	2018	2017
Key Management Personnel	2	2
Administration and Project Personnel	4	3
	<u>6</u>	<u>5</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 £82,082 (2017 - £66,823).

### Directors Expenses

During the year, travel and other expenses of £0 (2017 - £0) were reimbursed to directors.

## 7. Tangible Fixed Assets

	Equipment £	Total £
<b>COST</b>		
At 30 Sep 2017	8,263	8,263
Additions	2,000	2,000
<b>At 30 September 2018</b>	<b>10,263</b>	<b>10,263</b>
<b>DEPRECIATION</b>		
At 30 Sep 2017	4,595	4,595
Charge for the period	2,566	2,566
<b>At 30 September 2018</b>	<b>7,161</b>	<b>7,161</b>
<b>EQUIPMENT VALUE</b>		
<b>At 30 September 2018</b>	<b>3,102</b>	<b>3,102</b>
At 30 Sep 2017	3,668	3,668

## 8. Debtors/Creditors: Amounts falling due within one year

	Total £	2017 Total £
Trade debtors	20,000	-
	<b>20,000</b>	<b>-</b>
	Total £	2017 Total £
Trade Creditors	(3,788)	-
	<b>(3,788)</b>	<b>-</b>

## 9. Restricted Income Funds

	2016/17 Brought Forward £	Incoming resources £	Outgoing resources £	Transfers £	Balance 30/09/18 £
Cattanach Trust	-	8,940	(8,940)	-	-
Children in Need (Small Grant)	-	10,000	(7,276)	-	2,724
Children in Need (Main Grant)	17,133	21,584	(28,327)	-	10,390
Creative Scotland	42,300	20,000	(62,300)	-	-
Families Outside - KIN	2,501	-	(1,760)	-	741
Firstport - LaunchMe	-	12,500	(12,500)	-	-
Foundation Scotland - Essentia Fund	2,652	10,000	(12,078)	-	574
Foundation Scotland - Fourteen	4,682	-	(4,682)	-	-
Glasgow City Council Stalled Spaces	-	4,500	(4,500)	-	-
Glasgow Criminal Justice Authority	4,577	-	(4,577)	-	-
In Kind	-	26,000	(26,000)	-	-
Mental Health Foundation	-	15,626	(15,626)	-	-
The Corra Foundation- Henry Duncan Grants	-	6,000	(6,000)	-	-
University of Glasgow	38,628	118,058	(68,614)	-	88,072
	<u>112,473</u>	<u>253,208</u>	<u>(263,180)</u>	<u>0</u>	<u>102,501</u>

Purposes of 2017/18 restricted funds:

### **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.

### **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.

### **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.

**Mental Health Foundation**

Contribution to the delivery of KIN project.

**The Corra Foundation – Henry Duncan Grants**

Contribution to the salary costs of full-time Delivery Manager.

**University of Glasgow**

Funding towards Distant Voices project

**10. Unrestricted Income Funds**

	2016/17				
	Brought Forward	Incoming resources	Outgoing resources	Transfers	Balance 30/09/18
		£	£	£	£
General funds	28,112	59,064	(71,022)	-	16,154

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

	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted Income Funds	3,102	99,399	102,501
Unrestricted Income Funds	-	16,154	16,154
Total Funds	3,102	115,553	118,655

**12. Related Party Transactions**

There were no related party transactions during the period.

**13. Company Limited by Guarantee**

The members' liability is limited by guarantee and does not exceed £1 per member. At 30<sup>th</sup> September 2018, the company had 5 members.