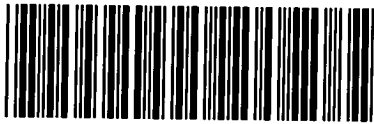


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15/06/2022  
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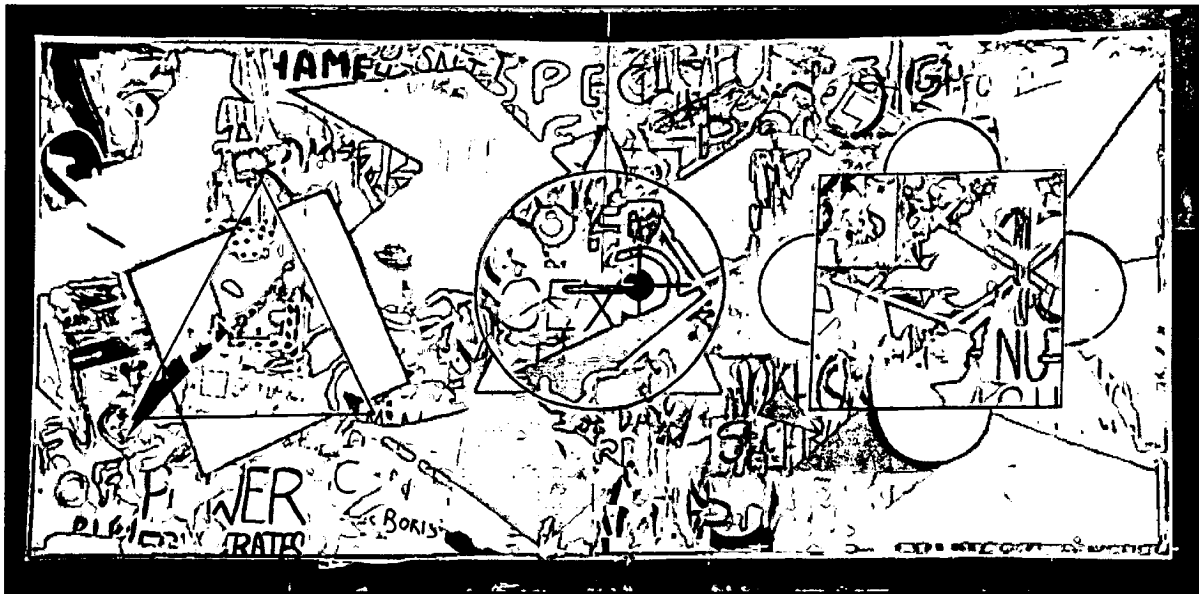
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## Vox Liminis Financial Statements

For the year ended 30<sup>th</sup> September 2021

Company Number:  
SC455215

Registered as a Scottish Charity: SC044343



Vox Liminis (A company limited by guarantee and Scottish charity)  
Scottish Charity SC044343  
Company Ltd by Guarantee SC455215

Vox Liminis  
(A company limited by guarantee)

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

Financial Statements for the period from 1st October 2020 – 30th September 2021

Company Number SC455215

Charity Number SC044343

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## Member of the Board of Trustees and Professional Advisers

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Registered charity name	Vox Liminis
Charity number	SC044343
Company registration number	SC455215
Principal and registered office	Glasgow Collective East Campbell Street Glasgow G1 5DT
Board of Trustees	Sheona ML Burrow Fergus E McNeill Hazel Mehta Angela Morgan (resigned 28 <sup>th</sup> February 2022) Colleen Souness (appointed 1 <sup>st</sup> December 2021) Iain Chirnside (appointed 1 <sup>st</sup> December 2021) Robert W Rae (resigned 14 <sup>th</sup> May 2021)
Secretary	Sheona ML Burrow
Chief Executive Officer	Alison Urie
Independent Examiner	Raymond AW Cowan CA Hillcrest Kincairn Blairs Aberdeen AB12 5YQ
Bankers	The Co-operative Bank – Business PO Box 250 Skelmersdale WN8 6WT

## Trustees' Report

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The Trustees, who are also the directors for the purposes of company law, present their report and independently examined financial statements for the charity, for the period ending 30th September 2021.

### 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:

Sheona ML Burrow

Fergus E McNeill

Hazel Mehta

Angela Morgan (resigned 28<sup>th</sup> February 2022)

Robert Rae (resigned 14<sup>th</sup> May 2021)

### 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 6 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 relating to the operations and finances of the company, and ensures systems are in place to identify, consider, manage, and mitigate these risks where possible. Appropriate insurance is in place to cover public liability, employers' liability and any equipment owned by the company. Operational risks are assessed by staff in the daily running of the organisation and delivery of project work. Risk is discussed and assessed at appropriate points throughout the year at 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 criminal justice processes, including people who have offended, victims of crime, and their families and communities
- Through participation in the arts, to restore and advance the citizenship of people with convictions, including by working in and for the development of the communities to which they belong

## Charitable Activities, Achievements & Performance

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

We also work with the public and professionals (in roles related to justice) through live performances of original songs or artwork, in discussions, talks, lectures or creative workshops to learn about or respond to issues of reintegration, crime and punishment.

In 2020/21, our charitable activities took place under five main streams of work:

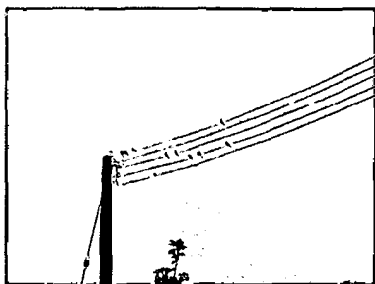
- **Distant Voices** is an established project stimulating deeper deliberation on issues of crime, punishment, and reintegration through art-based (principally songs) collaborative dialogue. Distant Voices is a 3-year research partnership with the Universities of Glasgow, Edinburgh, and the West of Scotland, which is now in its final stages to be completed and celebrated with a multi-event festival in November 2021.
- **KIN** is an arts collective of young people affected by parental or sibling imprisonment who share their experiences and knowledge, through artwork, to raise awareness and foster dialogue on the effects of familial imprisonment on young people.
- **In Tune** supports family relationships while a parent is in prison through family music-making and song writing.
- **Unbound Making Together** is a three-year programme of activity focussed on reintegration and rehabilitation, growing, and developing the existing Unbound community. This creative community of interest is made up of people with experience of the criminal justice system and works to support those returning from prison.
- **Vox Insight** is work we undertake outside of our normal project activity, and often outside of criminal justice settings. This allows us to take our practice to new sectors, draw learning from that work, and generate revenue for our core charitable objectives.

Our key activities for the period were as follows:

- **Unbound: Making Together**

*(A three-year programme of activity focussed on reintegration and rehabilitation, growing, and developing the existing Unbound community. This creative community of interest is made up of people with experience of the criminal justice system in some capacity and works to support those returning from prison)*

Throughout the period of severe Covid-19 restrictions, the core Unbound community met weekly remotely, and for outdoor walks when restrictions allowed.



Late autumn 2020 was our first opportunity of the year to gather indoors for creative work. A picture posted on our community Basecamp, of birds sitting on telephone wires, was the inspiration for this evening back together. What started as a shared picture, turned into a song about the emotions felt around coming out of lockdown, titled 'Waiting for the Daylight'. This song was brilliantly collaborative in new ways and taught us about different ways of working creatively together remotely. A blog post on writing *Waiting for the Daylight* can be read on our website.

With restrictions tightening again throughout early 2021, Unbound community members took part in two remote song writing group projects. Each group brought together people with experience of criminal justice from various angles (people currently serving a sentence, social workers, criminologists, recently returned home from prison) to work with artists to write a new song together. The first of these song writing sessions was on the theme 'Solidarity'. Some of the impact that these remote song writing sessions achieved, is recorded through a set of blog posts written by those involved. The second theme for this form of group work was 'Echoes'. The Unbound community worked together to create videos for the Echoes songs. The blogs and videos can be viewed on our website, and the songs are available on Spotify by searching 'Unbound Community'.

Unbound has slowly learned ways to talk about difficult subjects and recognise the differences between us. Throughout 2020/2021, the pandemic and other world events highlighted some differences of worldviews and brought some challenging questions to the fore. As a community, we wanted to delve a bit further into these creatively. Unbound worked together with an artist over a weekend in July 2021 to explore controversial topics - Visual Painted Arguments - which resulted in the creation of a large mural.



Our work within prisons restarted in September 2021 with a two-day song writing session in HMP Castle Huntly. Following this, weekly song writing workshops have been taking place in the prison. This is part of a three-year partnership with the prison, where we will work closely together and deliver activity on a regular basis. We plan to develop this work in a way which forges relationships between Unbound and people in HMP Castle Huntly, to support community links at the end of people's sentences.

- **KIN**

Children of Prisoner's Europe (COPE) approached KIN in early 2021 to ask them to create an original film exploring and reflecting on the complex situation of having a family member in prison during the pandemic. KIN worked with film artist, Dylan Moore (a founding member of KIN), and a film maker to share and discuss their experiences, to be shaped into something new, titled 'I Come Bearing This'. The film was presented to the European Parliament in May 2021.

Going forward, we plan to build on the important work KIN has achieved so far, and further develop KIN through a new phase focused on school-based work across Scotland.

- **Distant Voices**

After a delayed conclusion due to the pandemic, the Distant Voices team was able to begin to think again about how to showcase the outstanding creative outputs made as part of it. Despite various barriers, researchers, artists, participants, criminal justice employees, and many others, have invested greatly in this project over the last 4 years. Throughout 2021, we worked hard to redesign what would have originally been

a 3-day festival in Glasgow, into a mix of live and recorded versions of gigs, performances, and discussions to be launched via Zoom and YouTube in November 2021.

- **Vox Insight - Creative Commissions**

In 2020/2021 we were commissioned to develop several new pieces of work, as follows:

- o Glasgow City Council Education - We Create Govanhill. A project that brought together young people from a primary Govanhill to work with visual and mural artists to create a mural about what their area means to them. This mural is on display on Westmoreland Street.



- o In partnership with Edinburgh International Festival (EIF), we worked in the Goodtrees Neighbourhood Centre in Edinburgh to deliver song writing sessions with young people, aiming to give a platform to their creative voices to share their experience of growing up and living in their area. The songs written during these sessions were later recorded, giving the young people the opportunity to take part in the recording process in professional studios based in Edinburgh.

## Looking Ahead

Over the last two years we have developed new methods that support more connected ways of working, with those 'outside' of prison being able to work with those on the 'inside' in a more valuable way than before. Having resumed delivery of much of our work and picking up pace again at an exciting rate, we will continue forward with a blended model of in-person and remote work, allow us to work as well as we can with people.

## Outcomes and Evaluation

Throughout our work, we regularly reflect and debrief with those involved (participants, staff, funders/partners, freelancers) to evaluate how we are making a difference and to continually strengthen our work and Vox Liminis as an organisation. Throughout 2020/21 we were still amid the worst of the pandemic, changing restrictions, and some staff furlough. As such, we continued to focus our energy on effective and meaningful delivery of our activity to ensure the strongly held relationships within our community didn't suffer, which somewhat impacted the time available to record evaluation in as robust a way as we normally would. Further, we have created new processes to strengthen our evaluation going forward. To better integrate our understanding of the changes we make, we are exploring Principles Focused Evaluation as a meaningful way to understand and demonstrate the differences made, and aim to develop empowering and relationship-building evaluation methods that are a natural part of our engagement with those we work with.

Our Values in Action  
 Prioritising People  
 Welcoming  
 Making Together  
 Sharing Power  
 Making Together  
 Following the Energy

Our Outcomes  
 More Connected  
 More Enjoyable  
 More Just / Fair  
 More Creative  
 More Hopeful  
 More Purposeful

We also recognised that Teckle Data and Hot Chocolate Trust (who we have an existing working relationship with) have extensive experience in evaluation. We are being supported by them to use a new database that will enable us to record evaluation information more accurately going forward in an efficient way.

In 2020/21 we recorded evidence to show:

- Improved communication skills  
*"A surprise silver lining that came out of lockdown was finding new ways of communicating for those unable to attend Unbound sessions in person" Excerpt from 'Waiting for the Daylight' blog*
- Increased confidence  
*"This has been really hands on. Most stuff in here isn't like that, so we've been able to have our voice in it and feel heard rather than being spoke at. I've felt comfortable to contribute and have a laugh with you" HMP Castle Huntly Song Writing Participant*
- Increased ability to work towards a common goal  
*"A brilliant group song, created collaboratively over various stages of lockdown, using Zoom, voice notes, Basecamp, socially-distances discussions..." Excerpt from 'Solidarity' Song Writing Group*
- Improved mental wellbeing  
*"Everyone's cases are different slightly, but there's a common set of things you all seem to experience, and it was amazing for me to hear other people saying things exactly how I would describe my experience" KIN Collective Member*
- Increased ability to effect positive change:  
*"We're trying to take small steps towards new, bright stories that might be unfolding, and the Vox Unbound community is at the heart of trying to figure this out" Musician Reflection*
- Increased capacity to navigate transitions:  
*"I just think the theme of having a journey, giving advice, I think that's a good theme given that we've all had such unique experiences and similarities, so we can make this film and kind of show both those points. I'm excited to see what it will be in the end" KIN Young Person on 'I Come Bearing This' for COPE*
- Improved / sustained family relationships  
*"At the start it ...stuff was still happening with my brother, I was going to court and that, obviously he was inside. Obviously now it's kind of like things are much better. It's been like a journey which is good with the film we've made because it's been about a journey. I started KIN probably at my lowest with everything that was happening and now I'm so much more happy everything's settled down. Obviously, I still have KIN as a support if anything happens again" KIN Young Person*
- Increased public & community engagement in reintegration  
*"Such a privilege to be part of @voxliminis @staffcollege 'In The Thresholds' at the Blue Sky Thinking Festival this morning. Thanks for organising @alisonurie. The work you are doing is both beautiful and important in telling new stories about criminal justice and recovery" Tweet from participant from the University of Central Lancashire*

The best way to get a sense of the impact of our work is through the 'Features' section of our website ([www.voxliminis.co.uk](http://www.voxliminis.co.uk)). Here you will find a more in depth look at all the above through blog posts, songs, and music videos by people from across our community. Song releases can also be found on Spotify/iTunes etc by searching artist names 'Vox Liminis' and 'Distant Voices'.

## Financial Review

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### Reserve Policy

The Board of Trustees recognises the need for a prudent reserves policy. The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should amount to approximately three months of the resources required to cover essential personnel and operating costs. At present the free reserves not invested in tangible fixed assets cover the core costs of the organisation for approximately five 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, and aspire to raise the free reserves to that level in the coming year.

### Funds

General funds represent the free funds of the charity which are not designated for particular purposes. These include donations from Imagine Foundation, Henry Smith, Julia and Hans Rausing, monthly donations, and charitable activities.

Restricted funds comprise of monies supporting delivery of projects throughout the financial year. These include grants from Children in Need, Glasgow City Council Communities Fund, Firstport, National Lottery, Volant Trust, and The Robertson Trust.

### Review

The results for the period and financial position of the company are as shown in the annexed financial statements. The surplus for the period amounted to £111,932 (deficit of £40,750 in 2020).

At 30<sup>th</sup> September 2021, Vox Liminis has a surplus of £214,611. Of this, £125,358 is comprised of restricted funds received in the 2020/21 financial year, but that pertain to delivery of ongoing long-term projects throughout 2021/22. The unrestricted balance of £89,253 also comprises of funds received in 2020/21, which are either not time limited, or where the funding covers salary and overhead costs over two financial years. As such, the unspent amount has been carried forward into 2021/22.

### The Future

Given all the complexities of the last financial year, we are positive that we have continued to adapt and strengthen the organisation.

Our current strong financial position allows us to continue looking ahead positively and plan new work in new areas.

## Statement of Trustees' Responsibilities

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

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

### Independent examiner

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

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

Signed on behalf of the Trustees



Sheona ML Burrow  
Trustee and Chairperson

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

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I report on the accounts of the charity for the period ended 30 September 2021, which are set out on pages 10 to 21.

### 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



2nd June 2022

**Statement of Financial Activities (incorporating the income and expenditure account)**  
**Year ended 30 September 2021**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 Total Funds £
<b>INCOME AND ENDOWMENTS</b>				
Incoming resources from generating funds:				
Donations and Legacies	116,688	202,914	319,602	185,098
Charitable Activities	14,033	-	14,033	65,358
<b>TOTAL INCOME AND ENDOWMENTS</b>	<u>130,721</u>	<u>202,914</u>	<u>333,635</u>	<u>250,456</u>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Charitable activities	(85,008)	(118,422)	(203,430)	(275,654)
Support costs	(6,923)	(11,350)	(18,273)	(15,552)
<b>TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<u>(91,931)</u>	<u>(129,772)</u>	<u>(221,703)</u>	<u>(291,206)</u>
<b>NET INCOME/(EXPENDITURE)</b>	38,790	73,142	111,932	(40,750)
Transfer between funds	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	38,790	73,142	111,932	(40,750)
Total funds brought forward	50,463	52,216	102,679	143,429
<b>TOTAL RESOURCES CARRIED FORWARD</b>	<u>89,253</u>	<u>125,358</u>	<u>214,611</u>	<u>102,679</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

	2021	2020	2019
	£	£	£
<b>FIXED ASSETS</b>			
Tangible assets	0	0	2,361
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	218,274	112,118	155,041
Debtors: amounts falling due within one year	0	0	843
Creditors: amounts falling due within one year	(3,663)	(5,219)	(4,817)
<b>NET CURRENT ASSETS</b>	<u>214,611</u>	<u>106,899</u>	<u>151,068</u>
Creditors: amounts falling due outwith one year	-	(4,220)	(10,000)
<b>NET ASSETS</b>	<u><u>214,611</u></u>	<u><u>102,679</u></u>	<u><u>143,429</u></u>
<b>FUNDS</b>			
Unrestricted	89,253	50,463	24,391
Restricted	125,358	52,215	119,038
	<u><u>214,611</u></u>	<u><u>102,679</u></u>	<u><u>143,429</u></u>

For the year ending 30 September 2021 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 29<sup>th</sup> May 2022 and are signed on their behalf by:



Sheona ML Burrow

Trustee and Chairperson

Company Registration Number: SC455215

The notes on pages 12 to 22 form part of these financial statements.

### 1. Accounting policies

#### 1.1 Basis of accounting

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

#### 1.2 Cash flow statement

The Trustees have taken advantage of the exemption in FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### 1.3 Incoming resources

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

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

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

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

Donations and legacies include grants and sponsorship which provide the core funding for the company.

#### 1.4 Fund accounting

Funds held by the charity are either:

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

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

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

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

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

### 1.5 Resources expended

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

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

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

### 1.6 Fixed assets

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

### 1.7 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

### 1.8 Support Costs

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

## 2. Donations and Legacies

	Unrestricted	Restricted	Total	2020
	Funds	Funds	Funds	Total
	£	£	£	Funds
				£
<b>Donations</b>				
General donations	3,611	-	3,611	18,513
Gift Aid	344	-	344	1,377
In Kind	350	-	350	14,350
<b>Grants receivable</b>	-	-	-	
Children in Need - Small Booster Grant	-	-	-	4,000
Children in Need - Small Grants	-	10,000	10,000	5,000
Children in Need - Main Grants	-	-	-	5,857
Firstport - Adapt and Thrive	-	75,000	75,000	-
Firstport - Third Sector Resilience Fund	-	-	-	25,105
Glasgow City Council - Communities Fund	-	60,414	60,414	-
Glasgow City Council - Coronavirus Fund	-	-	-	10,000
Henry Smith	30,000	-	30,000	-
HMRC - Job Retention Scheme	29,719	-	29,719	50,516
Imagine Foundation	8,000	-	8,000	16,000
Inspiring Scotland	4,665	-	4,665	-
Julie and Hans Rausing	40,000	-	40,000	-
National Lottery - Community Fund	-	40,000	40,000	-
The Robertson Trust	-	10,000	10,000	10,000
The Scottish Government - Creative, Tourism and Hospitality Enterprises Hardship Fund	-	-	-	24,380
Volant Trust	-	7,500	7,500	-
	<u>116,688</u>	<u>202,914</u>	<u>319,602</u>	<u>185,098</u>

### 3. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 Total Funds £
3rd Horizons	-	-	-	400
Care Inspectorate	-	-	-	50
Care Review Scotland	-	-	-	2,698
Children of Prisoners Europe	4,272	-	4,272	-
Community Justice Scotland	-	-	-	200
Creative Scotland	-	-	-	175
Edinburgh International Festival Society	5,000	-	5,000	-
Families Outside	-	-	-	450
Glasgow City Council Education Services	3,290	-	3,290	23,747
Govan Law Centre	-	-	-	400
Sales of product (CDs and artwork)	216	-	216	288
Scottish Assoc. for the Study of Offending (SASO)	-	-	-	424
Tenement TV	-	-	-	200
The Glad Café	905	-	905	-
University of Glasgow	-	-	-	31,726
University of the Highlands and Islands	-	-	-	50
University of the West of Scotland	-	-	-	4,200
VSC Plus	350	-	350	350
	<u>14,033</u>	<u>-</u>	<u>14,033</u>	<u>65,358</u>

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

	Unrestricted	Restricted	Total	2020 Total
	Funds	Funds	Funds	Funds
	£	£	£	£
<b>Charitable Activities</b>				
Activity Costs	6,918	3,963	10,881	13,131
Freelancer costs	11,500	8,260	19,760	40,786
Volunteer Expenses	-	-	-	410
Salaries and National Insurance	49,843	94,586	144,429	177,080
In Kind Salary Costs	-	-	-	14,000
Premises Rent	15,000	-	15,000	16,150
Insurance	-	-	-	1,395
Training	175	5,818	5,993	1,904
Travel	246	467	713	5,513
Membership Fees	283	648	931	153
IT Costs	1,043	4,680	5,723	2,771
Depreciation	-	-	-	2,361
	<u>85,008</u>	<u>118,422</u>	<u>203,430</u>	<u>275,654</u>
<b>Support Costs</b>				
Salaries and National Insurance	5,981	11,350	17,331	13,805
Finance and Payroll Package	592	-	592	510
Travel	-	-	-	887
Examination of financial statements	350	-	350	350
	<u>6,923</u>	<u>11,350</u>	<u>18,273</u>	<u>15,552</u>
	<u><u>91,931</u></u>	<u><u>129,772</u></u>	<u><u>221,703</u></u>	<u><u>291,206</u></u>

	Unrestricted	Restricted	Total	2019 Total
	Funds	Funds	Funds	Funds
	£	£	£	£
<b>Charitable Activities</b>				
Activity Costs	2,326	10,805	13,131	12,085
Freelancer costs	3,347	37,439	40,786	28,890
Volunteer Expenses	-	410	410	1,045
Salaries and National Insurance	101,233	75,847	177,080	185,066
In Kind Salary Costs	-	14,000	14,000	26,000
Premises Rent	-	16,150	16,150	18,000
Insurance	1,395	-	1,395	1,213
Training	1,402	502	1,904	5,568
Travel	517	4,996	5,513	9,572
Membership Fees	153	-	153	204
IT Costs	2,771	-	2,771	1,835
Depreciation	-	2,361	2,361	3,174
	<u>113,144</u>	<u>162,510</u>	<u>275,654</u>	<u>292,652</u>

**Support Costs**

Salaries and National Insurance	13,805	-	13,805	20,562
Finance and Payroll Package	510	-	510	473
Travel	887	-	887	-
Examination of financial statements	350	-	350	350
	<u>15,552</u>	<u>-</u>	<u>15,552</u>	<u>21,385</u>
	<u>128,696</u>	<u>162,510</u>	<u>291,206</u>	<u>314,037</u>

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

	Total	2020 Total
	£	£
This is stated after charging:		
Depreciation	-	2,362
Accountant - Independent examination of financial statements	350	350

**6. Staff Costs and Emoluments****Particulars of employees:**

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

	Total	2020 Total
	£	£
<b>Total staff costs were as follows:</b>		
Wages and salaries	152,489	180,088
Social security costs	<u>9,271</u>	<u>10,797</u>
	<u>161,760</u>	<u>190,885</u>

During the year, no employees 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:

	2021	2020
Key Management Personnel	2	2
Administration and Project Personnel	<u>4</u>	<u>5</u>
	<u>6</u>	<u>7</u>

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

Total employee benefits, including employer pension contributions and salary sacrifice schemes, of the key management personnel were £63,770 (2020 - £78,856)

**Directors' Expenses**

During the year, travel and other expenses of £0 (2020 - £0) were reimbursed to trustees.

## 7. Tangible Fixed Assets

	Equipment £	Total £
<b>COST</b>		
At 30 Sep 2020	12,697	12,697
Additions	-	-
<b>At 30 September 2021</b>	<b>12,697</b>	<b>12,697</b>
<b>DEPRECIATION</b>		
At 30 Sep 2020	12,697	12,697
Charge for the period	-	-
<b>At 30 September 2021</b>	<b>12,697</b>	<b>12,697</b>
<b>EQUIPMENT VALUE</b>		
At 30 September 2021	-	-
At 30 Sep 2020	-	-
	Equipment £	Total £
<b>COST</b>		
At 30 Sep 2019	12,697	12,697
Additions	-	-
<b>At 30 September 2020</b>	<b>12,697</b>	<b>12,697</b>
<b>DEPRECIATION</b>		
At 30 Sep 2019	10,336	10,336
Charge for the period	2,361	2,361
<b>At 30 September 2020</b>	<b>12,697</b>	<b>12,697</b>
<b>EQUIPMENT VALUE</b>		
At 30 September 2020	-	-
At 30 Sep 2019	2,361	2,361

## 8. Debtors/Creditors

### Amounts falling due within one year

	2021 Total £	2020 Total £
Trade debtors	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	2021 Total £	2020 Total £
Trade Creditors	-	-
Loan	(3,663)	(5,219)
	<u>-</u>	<u>(5,219)</u>
	<u>-</u>	<u>(5,219)</u>

### Amounts falling due outwith one year

	2021 Total £	2020 Total £
Loan	-	(4,220)
	<u>-</u>	<u>(4,220)</u>
	<u>-</u>	<u>(4,220)</u>

## 9. Restricted Income Funds

	2019/20 Brought Forward £	Incoming resources £	Outgoing resources £	Transfers £	Balance 30/09/2021 £
Children in Need (Small Grant)	0	10,000	(1,356)	-	8,644
Children in Need (Main Grant)	5,108	0	(5,108)	-	0
Firstport - Adapt and Thrive	0	75,000	(11,618)	-	63,382
Glasgow City Council - Communities Fund	0	60,414	(74,162)	-	(13,748)
Highland Alcohol and Drug Partnership	368	0	(368)	-	0
National Lottery - Community Fund		40,000	(8,658)		31,342
The Robertson Trust		10,000	(10,000)		0
University of Glasgow	46,740	0	(11,628)	-	35,112
Volant Trust	0	7,500	(6,874)	-	626
	<u>52,216</u>	<u>202,914</u>	<u>(129,772)</u>	<u>0</u>	<u>125,358</u>

Note to the above: The Glasgow City Council (GCC) fund shows a negative balance. This grant is drawn down throughout the year, and in this instance the timing of submitting a request to draw funds means we appear "overspent" at 30th September 2021. The project funded by GCC is a multi-funded project meaning cashflow for the project remained in a positive position and fully financially stable during the period of awaiting receipt of further monies.

Purposes of 2020/21 restricted funds:

**Children in Need (Small Grant)**

Contribution to the delivery of KIN project

**Children in Need (Main Grant)**

Contribution to the delivery of In Tune project in prisons

**Firstport – Adapt and Thrive**

Contribution to support organisations to recover and develop due to the pandemic

**Glasgow City Council – Communities Fund**

Contribution to the delivery of Unbound project

**Highland Alcohol and Drug Partnership**

Contribution to the delivery of Distant Voices work in Inverness

**National Lottery – Community Fund**

Contribution to the delivery of Unbound project

**The Robertson Trust**

Contribution to Core costs of the organisation

**University of Glasgow**

Funding towards Distant Voices project

**Volant Trust**

Contribution to the delivery of In Tune and KIN projects

## 10. Unrestricted Income Funds

	2019/20 Brought Forward £	Incoming resources £	Outgoing resources £	Transfers £	Balance 30/09/21 £
General funds	50,463	130,721	(91,931)	-	89,253

## 11. Analysis of Net Assets Between Funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds	-	125,358	125,358
Unrestricted Income Funds	-	89,253	89,253
Total Funds	-	214,611	214,611

## 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 2021 the company had 4 members.