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COMPANIES HOUSE

Vox Liminis Financial Statements

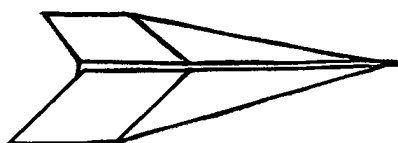
For the year ended 30th September 2022

Company Number:
SC455215

Registered as a Scottish Charity: SC044343

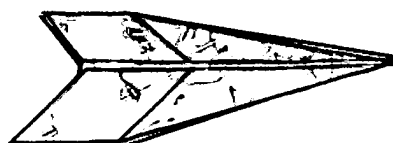


AUGUST
2022



PAPER PLANES

September
2022



PAPER PLANES



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 24th July 2013

Financial Statements for the period from 1st October 2021 – 30th September 2022

Company Number SC455215

Charity Number SC044343

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Member 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 | Ana Teresa Cristobal (appointed 30 th December 2022) Angela Morgan (resigned on 28 th February 2022) Colleen Souness (appointed 1 st December 2021) Fergus E McNeill Hazel Mehta (resigned 31 st May 2022) Iain Chimsie (appointed 1 st December 2021) Les Back (appointed 30 th November 2022) Sheona ML Burrow |
| 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

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 2022.

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

Colleen Souness (appointed 1st December 2021)

Iain Chimsie (appointed 1st December 2021)

Les Back (appointed 30th November 2022)

Ana Teresa Cristobal (appointed 30th December 2022)

Hazel Mehta (resigned 31st May 2022)

Angela Morgan (resigned on 28th February 2022)

Structure, governance, and management

Governing Document

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

Appointment of Trustees

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

Trustee Induction and Training

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

Organisation

The Board of Trustees met 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. This allows us to take our practice to new sectors and settings, draw learning from that work, and generate revenue for our core charitable objectives.

In 2021/22, our charitable activities took place under five main streams of work:

- **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 and works to support those returning from prison.
- **In Tune** - supports family relationships while a parent is in prison through family music-making and song writing.
- **KIN** - 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.
- **Vox Insight** - work we undertake outside of our normal project activity, and often outside of criminal justice
- **Distant Voices** - a project stimulating deeper deliberation on issues of crime, punishment, and reintegration through art-based (principally songs) collaborative dialogue. Distant Voices, which concluded in November 2021, was a 3-year research partnership with the Universities of Glasgow, Edinburgh, and the West of Scotland.

Our key activities for the period were as follows:

- **Unbound: Making Together**
Our Unbound community continued to experiment with new ways of working while digging into our values, resulting in the creation and sharing of many new works.

We developed new sessions that increased opportunities for individuals currently under social work supervision or on Community Payback Orders and those accessing recovery spaces across Glasgow (and wider) to get involved with us. Additionally, we have established partnerships with other women's groups and are set to begin a songwriting block at the Lilies Centre, a new Community Custody Unit in Glasgow in January 2023.

Our delivery in HMP Castle Huntly is now well-established, with regular weekly creative sessions and focused two-day songwriting sessions. This has allowed us to strengthen relationships with those nearing the end of their sentence, with the aim of continuing those connections and offering support after their release.

In June, Unbound made their debut performance at Solas Festival in Perth, Scotland, and have since been invited back to perform at Solas in 2023.

In August, we launched 'Paper Planes,' a digital streaming platform where a selection of new songs created in Vox Liminis projects are released each month. Every song is a result of a co-production process and recorded in Vox's purpose built studio, offering opportunities for people to learn more of the production process behind songs. The studio development was part of a wider re-design of our building, making the space more comfortable and co-owned by our community.

- **KIN**

During the period, KIN continued to conduct one-to-one check-ins with young people. However, the Omicron variant of COVID-19 significantly impacted KIN's ability to hold residencies and day meets during this period. This isolation had a detrimental effect on young people, particularly on this demographic. As a result, KIN experienced a decline in enthusiasm due to the lack of in-person peer-to-peer support that the organisation has relied on in the past. Moreover, many of the current collective members were also transitioning to new life stages, such as attending university, college, or starting families. The original goal of KIN was to maintain a constantly evolving group of young people, with new members joining while others move on. However, due to the pandemic, this goal was not so feasible for the past two years. However, during the period of this report, the learning and outputs from KIN helped to design and develop commissioned work from Glasgow City Council and Edinburgh International Festival.

- **In Tune**

In Tune recommenced delivery in August 2022 for the first time since April 2020, with plans in progress for a ten-week block of In Tune Families in HMP Glenochil starting in September.

- **Distant Voices**

In November 2021, Distant Voices concluded with a successful on-line festival showcasing its outstanding creative outputs, which were delayed due to the pandemic. Over the preceding four years, the project had benefited from the knowledge and experience contributed by researchers, artists, participants, criminal justice employees, and many others, despite the various barriers they faced. To overcome the challenges caused by the pandemic, we worked hard to redesign the three-day festival in Glasgow originally planned to take place in April 2020, turning this into a series of broadcast live and recorded gigs, performances, and discussions that were shared via Zoom and YouTube. This approach allowed us to reach a wider audience and enabled people interested in our work to participate from across the world. Moreover, a podcast series, 'The Art of Bridging', discussed the project in-depth, featuring input from various project participants. In June 2022, we also launched 'A Casual Kindness' - a poetry collection created by members of the Unbound community with poet and storyteller, Pádraig Ó Tuama, as part of the Distant Voices project, and published by Tapsalteerie.

- **Vox Insight - Creative Commissions**

In 2021/2022 we were commissioned to develop and deliver:

- o The Trial of Rex Redford - In line with KIN's mission to engage young people in the criminal justice system, a fun and interactive workshop was designed to encourage school pupils to think about the justice system. The workshop follows the story of Rex Redford - a fox accused of stealing from Mrs Nicholson's bins. In 2022, KIN delivered this workshop to 232 pupils from 11 classes across 7 primary schools in Glasgow, effectively engaging and educating young people about the criminal justice system.





- o Amplify - In 2022, we continued our partnership with Edinburgh International Festival (EIF) to deliver a second round of songwriting sessions with young people at the Goodtrees Neighbourhood Centre in Edinburgh. Through this project, we provided a platform for the creative voices of these young people to share their experiences of growing up and living in their community. The songs created during these sessions were professionally recorded in studios in Edinburgh, providing the young people with an opportunity to participate in the recording process. In June, the Amplify group hosted a wrap party during Scotland's Make Music Day, where over 150 people had the chance to hear the songs. An article about this project was also featured in The Scotsman newspaper.

Outcomes and Evaluation

Throughout the year, we prioritise reflection and debriefing with all stakeholders involved in our projects, including participants, staff, funders/partners, and freelancers. Our goal is to continuously evaluate the impact of our work and to improve both our team and Vox Liminis as an organisation. To facilitate this process, we implemented a new evaluation system in March, which was developed in collaboration with Teckle Data and Hot Chocolate Trust, both of which have extensive experience in evaluation. This system enables us to collect and share valuable insights that reflect our mission to help people achieve positive change through creativity.

| Our Values in Action | Our Outcomes |
|----------------------|------------------|
| Prioritising People | More Connected |
| Welcoming | More Enjoyable |
| Making Together | More Just / Fair |
| Sharing Power | More Creative |
| Making Together | More Hopeful |
| Following the Energy | More Purposeful |

Participants engaged with Vox Liminis have reported various benefits, including increased confidence, better mental health, sustained relationships, and improved ability to work with others more cohesively and effectively. Many have expressed a greater desire to engage with other groups and communities and feeling supported in navigating change and transitions. While the experience of change is individual, its effects are often felt throughout the Vox community. We have received reflections from various individuals in Vox Liminis that illustrate the positive impact of supportive creative spaces.

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). 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'.

"I've been coming down to Vox since 2018, after I got out the jail. There's acceptance in here and there's a space here, where you can build relationships different from your peer group, different from the environment you've just left, i.e., jail, and different from the environment that you want to escape from. And sometimes that environment is in yer mind, in yer head... You can come to Vox and you can explore yourself, and you can explore music, writing, art, and in that acceptance doon here, in this space, some of that growth is accepting yourself you know, your past, your present and hopefully your future... You can build fantastic relationships in here. And not just relationships with people, you know, relationships with ideas, with dreams, with hopes, through song, through self-belief, believing in yourself. And Vox can help you do that. It's a space where you can get out of one place and into another place. But it can be difficult as well because you start to face yourself."

"I loved the experience of doing song writing for the first time on the inside. I think the fact that it happened on the inside left more of an impression. If you're in prison, you're at a point in life where things aren't really working out that well, and chances are they haven't for a while, and what Vox done for me, and I know it done for others, was that it showed them they were capable of doing something that on the outside they would never have thought twice about doing. When you're outside and you have doubts about something, you can use moments like that to go, you know what I didn't think I'd be able to do that, but I did, so maybe it'd be worth trying to see if this works out as well. When I came out of prison and was trying to get my life together, I'd already had contact with Vox, it was amazing being able to come down, and get that welcoming feeling from people who didn't forget who you were and were happy see you. It gives you that seamless connection of something you did on the inside and carrying it on the outside, and that reinforces the momentum of change. Everything that Vox are and do... it's the people more than anything else. It's not really about teaching guitar, or writing songs, as much as it is about the level of acceptance you get from genuine people who just want people to express themselves. But that can't happen in environments that aren't truly welcoming and give a level of trust you're not used to having, and that's what Vox does extremely well. It breeds ground for change."

"KIN's been a massive part of my life. It came at the right time, and though I came in hoping to share my experience of the past, I ended up learning more about living in the future. KIN's started a revolution, especially in education. It's highlighting issues that can't be shoe-boxed into one project. KIN's message can be presented to schools, prisons, community officials... and each will have a different view of what they can do to support people from every side of imprisonment."

J joined Vox Unbound on a Tuesday evening after hearing about it from a friend. He was new to Glasgow and finding his feet settling into the city, while seeking support for addiction and mental health. Although refraining from substance use, it's essential J fills his time with positive distraction but finds many of the spaces available for him to attend were focussed on discussing addiction, which he doesn't find helpful to talk about daily, but enjoys being around other people. J is talented musically and has found Vox a vital space as a creative outlet while working alongside others. This has created new connections and friendships as he settles into Glasgow.

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 £5,552 (surplus of £111,932 in 2021).

At 30th September 2022, Vox Liminis has a surplus of £220,163. Of this, £40,247 is comprised of restricted funds received in the 2021/22 financial year, but that pertain to delivery of ongoing long-term projects throughout 2022/23. The unrestricted balance of £179,916 also comprises of funds received in 2021/22, 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 2022/23.

The Future

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

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



Sheona ML Burrow
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 2022, which are set out on pages 10 to 20.

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



19/06/23

Statement of Financial Activities (incorporating the income and expenditure account)
Year ended 30 September 2022

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | 2021 Total Funds £ |
|---|----------------------------|--------------------------|---------------------|-----------------------------|
| INCOME AND ENDOWMENTS | | | | |
| Incoming resources from generating funds: | | | | |
| Donations and Legacies | 34,756 | 161,773 | 196,529 | 319,602 |
| Charitable Activities | 99,175 | 3,925 | 103,100 | 14,033 |
| TOTAL INCOME AND ENDOWMENTS | <u>133,931</u> | <u>165,698</u> | <u>299,629</u> | <u>333,635</u> |
| EXPENDITURE ON CHARITABLE ACTIVITIES | | | | |
| Charitable activities | (26,568) | (250,809) | (277,377) | (203,429) |
| Support costs | (16,700) | - | (16,700) | (18,273) |
| TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES | <u>(43,268)</u> | <u>(250,809)</u> | <u>(294,077)</u> | <u>(221,703)</u> |
| NET INCOME/(EXPENDITURE) | 90,663 | (85,111) | 5,552 | 111,932 |
| Transfer between funds | - | - | - | - |
| NET MOVEMENT IN FUNDS | 90,663 | (85,111) | 5,552 | 111,932 |
| Total funds brought forward | 89,253 | 125,358 | 214,611 | 102,679 |
| TOTAL RESOURCES CARRIED FORWARD | <u>179,916</u> | <u>40,247</u> | <u>220,163</u> | <u>214,611</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

| | 2022 £ | 2021 £ | 2020 £ |
|---|----------------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible assets | 3,556 | - | - |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | 216,607 | 218,274 | 112,118 |
| Debtors: amounts falling due within one year | - | - | - |
| Creditors: amounts falling due within one year | - | (3,663) | (5,219) |
| NET CURRENT ASSETS | <u>216,607</u> | <u>214,611</u> | <u>106,899</u> |
| Creditors: amounts falling due outwith one year | - | - | (4,220) |
| NET ASSETS | <u>220,163</u> | <u>214,611</u> | <u>102,679</u> |
| FUNDS | | | |
| Unrestricted | 179,916 | 89,253 | 50,463 |
| Restricted | 40,247 | 125,358 | 52,215 |
| | <u>220,163</u> | <u>214,611</u> | <u>102,679</u> |

For the year ending 30 September 2022 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 29th 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 20 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 Funds £ | Restricted Funds £ | Total Funds £ | 2021 Total Funds £ |
|---|----------------------------|--------------------------|---------------------|-----------------------------|
| Donations | | | | |
| General donations | 3,976 | - | 3,975 | 3,611 |
| Gift Aid | 430 | - | 430 | 344 |
| In Kind | 350 | - | 350 | 350 |
| Grants receivable | | | | |
| Children in Need - Small Grants | - | - | - | 10,000 |
| Children in Need - Main Grants | - | 8,062 | 8,062 | - |
| Digital Boost | - | 5,628 | 5,628 | - |
| Firstport - Adapt and Thrive | - | - | - | 75,000 |
| Glasgow City Council - Communities Fund | - | 80,020 | 80,020 | 60,414 |
| Henry Smith | 30,000 | - | 30,000 | 30,000 |
| HMRC - Job Retention Scheme | - | - | - | 29,719 |
| Imagine Foundation | - | - | - | 8,000 |
| Inspiring Scotland | - | - | - | 4,665 |
| Julie and Hans Rausing | - | - | - | 40,000 |
| National Lottery - Community Fund | - | 43,064 | 43,064 | 40,000 |
| The Robertson Trust | - | 10,000 | 10,000 | 10,000 |
| Volant Trust | - | 15,000 | 15,000 | 7,500 |
| | 34,756 | 161,773 | 196,529 | 319,602 |

3. Charitable Activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | 2021 Total Funds £ |
|--|----------------------------|--------------------------|---------------------|-----------------------------|
| Bridging Ventures | 600 | - | 600 | - |
| Children of Prisoners Europe | - | - | - | 4,272 |
| Creative Scotland - Recovery Fund | 54,759 | - | 54,759 | - |
| Edinburgh International Festival Society | 18,100 | - | 18,100 | 5,000 |
| Families Outside | 200 | - | 200 | - |
| Glasgow City Council Education Services | 19,100 | - | 19,100 | 3,290 |
| Inspiring Scotland | 280 | - | 280 | - |
| Sales of product (CDs and artwork) | 298 | - | 299 | 216 |
| The Glad Cafe | - | - | - | 905 |
| University of Glasgow | - | 3,925 | 3,925 | - |
| Perth College UHI | 250 | - | 250 | - |
| University of Plymouth | 3,388 | - | 3,388 | - |
| University of the West of Scotland | 2,200 | - | 2,200 | - |
| VSC Plus | - | - | - | 350 |
| | 99,175 | 3,925 | 103,100 | 14,033 |

4. Analysis of Expenditure of Charitable Activities by Fund Type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | 2021 Total Funds £ |
|-------------------------------------|----------------------------|--------------------------|---------------------|-----------------------------|
| Charitable Activities | | | | |
| Activity Costs | 262 | 43,368 | 43,630 | 10,881 |
| Freelancer costs | 12,025 | 34,132 | 46,157 | 19,760 |
| Salaries and National Insurance | 11,768 | 129,947 | 141,715 | 144,428 |
| Premises Rent | - | 19,611 | 19,611 | 15,000 |
| Insurance | - | 4,392 | 4,392 | - |
| Training | 947 | 7,139 | 8,086 | 5,993 |
| Travel | - | 6,215 | 6,215 | 713 |
| Membership Fees | - | 2,772 | 2,772 | 931 |
| IT Costs | 1,566 | 2,048 | 3,614 | 5,723 |
| Depreciation | - | 1,185 | 1,185 | - |
| | <u>26,568</u> | <u>250,809</u> | <u>277,377</u> | <u>203,429</u> |
| Support Costs | | | | |
| Salaries and National Insurance | 15,720 | - | 15,720 | 17,331 |
| Finance and Payroll Package | 630 | - | 630 | 592 |
| Examination of financial statements | 350 | - | 350 | 350 |
| | <u>16,700</u> | <u>-</u> | <u>16,700</u> | <u>18,273</u> |
| | <u>43,268</u> | <u>250,809</u> | <u>294,077</u> | <u>221,703</u> |
| | | | | |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | 2020 Total Funds £ |
| Charitable Activities | | | | |
| 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 | 144,428 | 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 | 1,044 | 4,679 | 5,723 | 2,771 |
| Depreciation | - | - | - | 2,361 |
| | <u>85,008</u> | <u>118,422</u> | <u>203,429</u> | <u>275,654</u> |
| Support Costs | | | | |
| 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 |
| | 6,923 | 11,350 | 18,273 | 15,552 |
| | <u>91,931</u> | <u>129,772</u> | <u>221,703</u> | <u>291,206</u> |

5. Net Income/(Expenditure)

| | Total | 2021 Total |
|--|-------|---------------|
| | £ | £ |
| This is stated after charging: | | |
| Depreciation | 1,185 | - |
| 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 | 2021 Total |
|---|----------------|----------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages and salaries | 149,325 | 152,488 |
| Social security costs | 8,110 | 9,271 |
| | <u>157,435</u> | <u>161,759</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:

| | 2022 | 2021 |
|--------------------------------------|----------|----------|
| Key Management Personnel | 1 | 1 |
| Administration and Project Personnel | 5 | 4 |
| | <u>6</u> | <u>5</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 £47,250 (2021 - £63,770)

Directors' Expenses

During the year, travel and other expenses of £0 (2021 - £0) were reimbursed to trustees.

7. Tangible Fixed Assets

| | Equipment £ | Total £ |
|-----------------------------|----------------|---------------|
| COST | | |
| At 30 Sep 2021 | 12,697 | - |
| Additions | 4,741 | 4,741 |
| At 30 September 2022 | 17,438 | 4,741 |
| DEPRECIATION | | |
| At 30 Sep 2021 | 12,697 | - |
| Charge for the period | 1,185 | 1,185 |
| At 30 September 2022 | 13,882 | 1,185 |
| EQUIPMENT VALUE | | |
| At 30 September 2022 | 3,556 | 3,556 |
| At 30 Sep 2021 | - | - |
| | | |
| | Equipment £ | Total £ |
| COST | | |
| At 30 Sep 2020 | 12,697 | 12,697 |
| Additions | - | - |
| At 30 September 2021 | 12,697 | 12,697 |
| DEPRECIATION | | |
| At 30 Sep 2020 | 12,697 | 12,697 |
| Charge for the period | - | - |
| At 30 September 2021 | 12,697 | 12,697 |
| EQUIPMENT VALUE | | |
| At 30 September 2021 | - | - |
| At 30 Sep 2020 | - | - |

8. Debtors/Creditors

Amounts falling due within one year

| | 2022 Total £ | 2021 Total £ |
|-----------------|--------------------|--------------------|
| Trade debtors | - | - |
| | <u>-</u> | <u>-</u> |
| | 2022 Total £ | 2021 Total £ |
| Trade Creditors | - | (3,663) |
| | <u>-</u> | <u>(3,663)</u> |

9. Restricted Income Funds

| | 2020/21 Brought Forward £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Balance 30/09/2022 £ |
|---|------------------------------------|----------------------------|----------------------------|----------------|----------------------------|
| Children in Need (Small Grant) | 8,644 | - | (3,552) | - | 5,092 |
| Children in Need (Main Grant) | 0 | 8,062 | (1,154) | - | 6,908 |
| Digital Boost | - | 5,628 | (5,628) | - | 0 |
| Firstport - Adapt and Thrive | 63,382 | - | (63,382) | - | 0 |
| Glasgow City Council - Communities Fund | (13,748) | 80,020 | (90,358) | - | (24,086) |
| National Lottery - Community Fund | 31,342 | 43,064 | (32,698) | - | 41,708 |
| The Robertson Trust | 0 | 10,000 | (10,000) | - | 0 |
| University of Glasgow | 35,112 | 3,925 | (39,037) | - | 0 |
| Volant Trust | 625 | 15,000 | (5,000) | - | 10,625 |
| | <u>125,358</u> | <u>165,698</u> | <u>(250,809)</u> | <u>-</u> | <u>40,247</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 2022. 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

Digital Boost

Contribution to support development of organisation IT

Glasgow City Council – Communities Fund

Contribution to the delivery of Unbound project

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

| | 2020/21 Brought Forward £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Balance 30/09/22 £ |
|---------------|------------------------------------|----------------------------|----------------------------|----------------|--------------------------|
| General funds | 89,253 | 133,931 | (43,268) | - | 179,916 |

11. Analysis of Net Assets Between Funds

| | Tangible fixed assets £ | Net current assets £ | Total £ |
|---------------------------|----------------------------------|-------------------------------|------------|
| Restricted Income Funds | - | 40,247 | 40,247 |
| Unrestricted Income Funds | 3,556 | 176,361 | 179,916 |
| Total Funds | 3,556 | 216,607 | 220,163 |

12. Related Party Transactions

There were no related party transactions during the period.

13. Company Limited by Guarantee

The members' liability is limited by guarantee and does not exceed £1 per member. At 30th September 2022 the company had 4 members.