

Vox Liminis Financial Statements

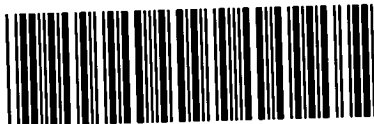
For the year ended 30th September 2020

Company Number:
SC455215

Registered as a Scottish Charity: SC044343



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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 2019 – 30th September 2020

Company Number SC455215

Charity Number SC044343

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Members of the Board of Trustees and Professional Advisers

Registered charity name	Vox Liminis
Charity number	SC044343
Company registration number	SC455215
Principal and registered office	Glasgow Collective East Campbell Street Glasgow G1 5DT
Board of Trustees	Sheona ML Burrow (Appointed Chair of the Board – November 2020) Robert W Rae (Resigned – 14 th May 2021) Fergus E McNeill Hazel Mehta Angela Morgan
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 2020.

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 (Appointed Chair of the Board – November 2020)

Robert W Rae (Resigned – 14 May 2021)

Fergus E McNeill

Hazel Mehta

Angela Morgan

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 18 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.

Covid-19 has presented unique challenges and risk, both operationally, and financially. Recognising this, the Board shifted from meeting quarterly before Covid-19, to meeting weekly during the time of greatest uncertainty to support with operations. This gradually moved to monthly meetings, and then two-monthly as the company reached a more stable footing again.

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 up conversations of how people's lives are affected by the criminal justice system in Scotland; the ways in which people can make more positive futures for themselves and for their families; or the roles we all play in building a fairer society.

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

In 2019/20, 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 substantial 3-year research partnership with the Universities of Glasgow, Edinburgh and the West of Scotland which is now in its final stages.
- **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** is a community of people involved in Vox, within and beyond the more structured projects above, meeting together weekly to share food, make music, and stay connected. Unbound exists to develop and sustain relationships around a shared vision to effect change in criminal justice.
- **Insight** is work we undertake outside of our normal project activity, and often outside of criminal justice settings. This allows us to take our practice to new sectors, draw learning from that work, and generate revenue for our core charitable objectives.

These accounts cover the period 1st October 2019 to 30th September 2020, which was of course, heavily affected by the COVID-19 pandemic. With our work mainly taking place in prisons, schools, festivals and conferences, the restrictions hit us hard. We quickly ceased most of our activity and placed the staff team on furlough from 1st April 2020. The Board then temporarily took on operational oversight of the organisation. Most planned activity in the 6 months between 1st April and 30th September 2020 was cancelled or postponed, however, we continued to successfully deliver our Unbound programme online throughout.

This year we:

- worked with 105 different individuals within our 5 main streams of work detailed above
- had 472 separate engagements across the year (we count the number of *individuals* who take part in one of our projects only once to avoid duplication. Some individuals take part more than once or regularly attend Unbound or KIN gatherings, so we also capture total number of engagements.)
- we engaged over 700 people across 16 events. This included public and professional events – some hosted by ourselves, such as practitioner workshops, concerts and exhibitions, or at external conferences and events.

Distant Voices

Summary of activity:

In this financial year, we delivered 1 prison located Vox Session (song writing workshop) and 1 community located Vox Session. We also invited people who influence policy and media to take part in two 'Making Things New' workshops in February 2020, where attendees were invited to respond to poems written by participants of a Distant Voices residential held the year before which explored the challenges of returning home after prison.

In partnership with the Highland Alcohol and Drug Partnership, three concerts were held in and around Inverness to launch and celebrate the release of Distant Voices EP, *Oblivion and Beyond*.

'A Giant on the Bridge' was redeveloped from a stage production to a pre-recorded online performance. This has so far only been shared with the Distant Voices Core Group, however there are ongoing plans to circulate this wider in the coming year.

What's Next?

- Distant Voices was scheduled to end in 2019/20, with a new studio EP, a series of podcasts, a number of learning resources and an ambitious festival planned to celebrate its conclusion. However, with most of this work planned to happen in the spring/summer of 2020, restrictions meant we had to take the decision to extend the project into 2020/21. This work will be redesigned to adapt to possible Covid-19 restrictions.

KIN

Summary of activity:

In this financial year, we delivered 3 full creative day meetings and 1 creative residential weekend with the KIN collective. LIMBO, an immersive workshop for school pupils, was also delivered to a number of professionals in Glasgow City Halls. The COVID-19 pandemic has changed life for everyone, and the impact of being physically separated from family members is being felt across the world. The issues facing young people with family members in prison continue and for some become more complicated as visiting arrangements shift and adapt. Online ZOOM meetings with the KIN collective resumed in the latter part of 2020, creating a vital space for peer-to-peer support.

Some highlights:

- Residential weekend in November 2019. The weekend focused on strengthening the group dynamic through a variety of creative team building processes and exercises. The group worked collectively to solve different challenges over the weekend.

- At the beginning of October 2019, KIN brought the LIMBO workshop to the 'Open Mind Summit' in Paisley, and delivered it as a CPD session for Glasgow Education staff and practitioners working with young people affected by the imprisonment of a family member. It was great to bring LIMBO to a new audience. The following quote came from a participant:

"Engaging, powerful and insightful. Offering space for important and crucial conversations to take place, improving my understanding of the issue, and informing my practice on how to be there and to be supportive."

- KIN created a new zine called White Noise in 2019. Although the zine has not yet been released publicly due to COVID19 restrictions, we hope to launch this with the KIN collective in 2021.

What's Next?

- Vox Liminis have been commissioned by COPE (Children of Prisoners Europe) to create a film with KIN that will draw upon their experiences and the experiences of young people across Europe, reflecting on the idea of connection in a world that is becoming ever more isolated. This will be presented at the European Parliament in April/May 2021.
- KIN will move and adapt according to Covid-19 restrictions, with hope that day meets and residencies may resume in 2021

In Tune

Summary of activity:

In this financial year, we delivered 2 blocks of In Tune Families and 1 block of In Tune Song Writing across three Scottish prisons. In Tune was delivered in two prisons that Vox Liminis had not previously worked in – HMP Dumfries and HMP Perth.

Some highlights:

- Given its remote location, HMP Dumfries often misses out on the opportunity to host projects such as In Tune. Prison staff who observed In Tune, along with the families that took part, found it fascinating and extremely important, recognising the positive difference it made for the families involved.
- In Tune Song Writing worked with 4 Dads to write songs for their children. Their children varied in age between 1 and 18. In Tune Families worked with 5 children aged between 0-4, 12 children aged between 5-9, 7 dads and 6 mums.
- We delivered a 3-month block of In Tune Families in HMP Perth between January - March. The timing of these In Tune sessions turned out to be particularly helpful for the families involved. Taking part in In Tune had provided invaluable resources and ways of meaningful play and learning that the families used throughout the last year, helping to keep relationships strong during extremely challenging times when families couldn't visit in person.

What's next?

- In Tune was placed on hold in April 2020 and continues to be so as restrictions in Scottish prisons persist. By its very nature, In Tune works best when bringing different families together in one place, which the current situation does not allow for. We hope to see In Tune recommence in some form over the coming months.

Unbound

Summary of activity:

In this financial year, we continued our weekly Tuesday meals/creative making space at our Gallowgate premises, bringing together the diverse community of Vox Liminis. Due to the pandemic, the Unbound community moved online at the end of March. We continued meeting weekly on Zoom and communicating via online platforms. When restrictions eased, we moved to a mixed model, switching weekly between meeting online or in-person, outdoors, when possible. Together we've made songs, written poetry, and taken photos throughout.

Some highlights:

- We've continued to build links with our neighbours in Glasgow's East End and nearby and continued to build connections with local social work. This has resulted in referrals and people getting in touch who sometimes make it along to Unbound. We've also had people connect to Unbound through other Vox work, such as individuals who've taken part in Distant Voices Vox Sessions and are now returning home from prison.
- Connections within the Unbound community have grown deeper and stronger throughout the months of COVID-19 restrictions. Challenging circumstances and conversations helped us rediscover who we are both as a community and as individuals, and how that allows us to communicate with each other positively.

What's next?

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

Insight

Summary of activity:

In this financial year, we continued strong relationships with external partners to work together on various creative commissions. This included larger pieces of work with Glasgow City Council Education Services and Action for Children. With some of our commissioned work due to be carried out in 2020, the restrictions meant we had to place this on hold, with an aim to do the work face-to-face as soon as possible, or online if restrictions continue.

Some highlights:

- In February 2020, we ran a one-day creative conference called '*Rewrite the Future*', which we were commissioned to develop and deliver by Glasgow City Council. *Rewrite the Future* brought together 150 school children, teachers, and other education staff and led them through immersive interactive experiences exploring *Open Mindedness, Problem Solving, Imagination and Curiosity*.

What's next?

- We will recommence the work placed on hold in 2019/20. This will be reimagined and designed to fit in with any restrictions in place. Glasgow City Council have already approached us for further work in the 2020/21 period and we look forward to the exciting prospects this holds.

Outcomes and Evaluation

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

Improved Communication Skills:

Number of participants experiencing change: 57

"One of the most memorable and amazing experiences was a residential weekend for a project called 'Making Things New'. We spent almost the whole time in a very creative workflow of reflection and poetry making and at the end of the time there, had created an impressive amount of purposeful material. I am very proud of the fact that such a meaningful body of work was created [and] I was part of the whole process. However that is only a small portion of the what happened as more personal bonds were created over the weekend and these bonds have just got a lot stronger as we continue with our community through these tough times." (Unbound member – written reflection)

"I've learned new ways of getting through to the kids. 'A' has ADHD and autism, and we didn't realise music could be a tool in helping us speak to each other and get along, that'll make a huge difference at home and something we know now to look into for extra support. It's definitely helped us build on the relationship, it's the best visits we've had together because we do it all together and learn." (In Tune Families Participant, 2019/20)

Increased Confidence:

Number of participants experiencing change: 42

"I've just been so impressed at what you put into it, and what I did as well. I was really hesitant at first but I'm so glad I done it - it's cheered me right up." (Distant Voices Vox Session Participant, 2019/20)

"I've learned not to care what other people are thinking and just do what's good for me you know. I'm doing this for my reasons. To say what I want to say. But part of that is cause of the confidence all of yous have given me, and I mean the other guys from here who are in the room as well. We're all doing it together." (In Tune Song Writing Participant, 2019/20)

Increased Ability to work towards a common goal:

Number of participants experiencing change: 67

"We worked in a group of four and because we'd been through the same kind of thing so we understood. If I try and explain something to someone who's not been through it, it's impossible. So we worked together really well and listened to each other and that, respected each other." (Distant Voices Vox Session Participant, 2019/20)

"I was a bit more optimistic at the beginning about working on my own because I had loads of ideas, but actually as the days progressed all three of us have come together really well. We've all pulled from different experiences, we've had a lot of questions put to us and we've just talked openly. I can't remember half the things I've said, but Louis (musician) picked up on them and worked them into the song. It's all quite 'wow'." (Distant Voices Vox Session Participant, 2019/20)

Improved Mental Wellbeing:

Number of participants experiencing change: 41

"I feel proud of this. And when I hear it back on CD that'll be great. I don't feel proud very often." (Distant Voices Vox Session Participant, 2019/20)

"I missed everybody a lot and I've not really had the best couple of months coming up to this, so it's really good to be able to just relax and just see everyone because I've missed everybody and I'm actually so excited to do the next thing, and I just think the theme of having a journey, giving advice, I think that's a really good theme given that we've all had such unique experiences but we've all had similarities." (KIN Young Person, 2019/20)

Increased Ability to effect positive change:

Number of participants experiencing change: 32

"For three days I've stopped listening to what other people have to say about me and been able to say what I want to say, without being interrupted, but actually being asked to say more, when do you ever get the joy of that? And knowing that the other person isn't judging what you're saying... if folk knew how powerful that was, they'd do it more often, now I've realised how it feels I'll listen to other people more." (In Tune Song Writing Participant, 2019/20)

Increased Capacity to Navigate Transitions:

Number of participants experiencing change: 15

"As someone who had spent most of their adult life in prison, I was surprised at how the world had changed and left me behind. Entering society again was a very bizarre and difficult experience for me and at times surreal when things were frustrating, I felt like an alien. I was very suspicious of people's motivations and did not trust anyone. I started to attend Unbound and everyone was so welcoming and genuine. I was encouraged to express myself and be creative. This was exactly what I needed in order to reintegrate properly. Vox Liminis and everyone associated with it has made me feel part of something exciting and creative and for that I am very appreciative, both with the organisation but more importantly the people who have worked so hard at creating opportunities and for the amount of time they put into every aspect of Vox Liminis and I mean everyone, the musicians, the academics and everyone else who both works and attends there." (Unbound member - written reflection)

Increased and/or sustained family relationships:

Number of participants experiencing change: 38

"I feel bad for what I've done to my family over the years, I always knew I'd be fine, but they thought so many times I was going to die. I've got making up to do, but hopefully this song will at least explain a bit of where I'm coming from and get it across in a different way... help us talk about it better." (Distant Voices Vox Session Participant, 2019/20)

"It has meant the world for us to have taken part in this, especially now as it seems like we're not going to be able to visit for a while (this was said in relation to COVID-19 and the lockdown that was announced on the day we had this conversation). The kids have loved it and so have we, you've made us feel so comfortable and cared about, and the musicians also just bring so much energy for the wee ones as well. We've learned loads about the kids through this, and will definitely use music to help them learn in future. 'Dad' can sing the songs with them over the phone if we're not going to be able to see them. We've just loved it, really sad it's over, we'll definitely miss seeing you all every week." (In Tune Families Participant, 2019/20)

"I've enjoyed everything, it's been so good. The songs, my wee yin loves the songs, especially the frog one, what's it called? Tiny Tim - she goes pure wild for that. I was worried you'd think she was too wild but it's nice that you all kind of encourage that a wee bit, just let them be themselves." (In Tune Families Participant, 2019/20)

Increased numbers accessing education, employment and training opportunities:

Number of participants experiencing change: 12

*"I've never come to anything held in Education before. But now I can see how it's run and what's going on here I'm going to look into some of the classes. I didn't realise so many other guys were coming to stuff here and I should maybe look into it. I honestly thought they'd all just be f*cking about, but you can see people are actually trying to learn something." (In Tune Song Writing Participant, 2019/20)*

Increased Public & Community Engagement in Reintegration:

"Absolutely incredible! A very vital entity in the lives of these folks. Instilling empathy, compassion is the way ahead. If you treat people like animals, they'll act accordingly, treat people with respect then look what happens. Hats off to you. Lovely" (Inverness Gig Attendee, 2019/20)

"Sharing these songs will hopefully make others think about some of the challenges and stigma faced by those who are returning home and battling recovery." (Thurso Gig Attendee, 2019/20)

Financial Review

Reserve Policy

The Board of Trustees recognises the need for a prudent reserves policy. The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should amount to approximately three months of the resources required to cover essential personnel and operating costs. At present the free reserves not invested in tangible fixed assets cover approximately the core costs of the organisation for four months, however this partly reflects the exceptional nature of the Covid-19 pandemic and funds held in reserve to resume delivery. 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 maintain or 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, The Scottish Government, Glasgow City Council, monthly donations and charitable activities.

Restricted funds comprise the funds of the current projects, including: Children in Need, Firstport 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 deficit for the period amounted to £40,750 (surplus of £24,774 in 2019). This deficit reflects cash flow timing, rather than operating at a 'loss'. Balances brought forward from the previous year into 2019/20 ensure appropriate cash flow for committed activity.

The Future

The greatest challenge that we face going forward is the uncertainty that Covid-19, and our society's responses to it, brings to all of our work. We have worked hard to stabilise our finances, and will continue to do so while recognising that strategic planning, business planning, and project planning – in an environment that cannot be predicted – is necessary but difficult. We are embarking on ways of working that, as far as possible, let us respond quickly to constant change.

We will continue to navigate the circumstances as best as possible while keeping energy, tangible connections, and creativity at the heart of what we do. However, in recognising the last year as a challenge, we can't ignore the opportunity it has brought, and will continue to bring, in learning new ways of communicating, working and adapting. It has already resulted in strengthened relationships in a number of ways, which places us in a positive position for the months and years ahead.

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.

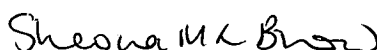
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 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 2020, which are set out on pages 12 to 24.

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 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2019 Total Funds £
INCOME AND ENDOWMENTS				
Incoming resources from generating funds:				
Donations and Legacies	121,136	63,962	185,098	132,567
Charitable Activities	33,632	31,726	65,358	206,244
TOTAL INCOME AND ENDOWMENTS	<u>154,768</u>	<u>95,688</u>	<u>250,456</u>	<u>338,811</u>
EXPENDITURE ON CHARITABLE ACTIVITIES				
Charitable activities	(113,144)	(162,510)	(275,654)	(292,652)
Support costs	(15,552)	-	(15,552)	(21,385)
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	<u>(128,696)</u>	<u>(162,510)</u>	<u>(291,206)</u>	<u>(314,037)</u>
NET INCOME/(EXPENDITURE)	26,072	(66,822)	(40,750)	24,774
Transfer between funds	-	-	-	-
NET MOVEMENT IN FUNDS	26,072	(66,822)	(40,750)	24,774
Total funds brought forward	24,391	119,038	143,429	118,655
TOTAL RESOURCES CARRIED FORWARD	<u>50,463</u>	<u>52,216</u>	<u>102,679</u>	<u>143,429</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

	2020	2019	2018
	£	£	£
FIXED ASSETS			
Tangible assets	0	2,361	3,102
CURRENT ASSETS			
Cash at bank and in hand	112,118	155,041	99,341
Debtors: amounts falling due within one year	0	843	20,000
Creditors: amounts falling due within one year	(5,219)	(4,817)	(3,788)
NET CURRENT ASSETS	<u>106,899</u>	<u>151,068</u>	<u>115,553</u>
Creditors: amounts falling due outwith one year	(4,220)	(10,000)	0
NET ASSETS	<u><u>102,679</u></u>	<u><u>143,429</u></u>	<u><u>118,655</u></u>
FUNDS			
Unrestricted	50,463	24,391	16,154
Restricted	52,215	119,038	102,501
	<u><u>102,679</u></u>	<u><u>143,429</u></u>	<u><u>118,655</u></u>

For the year ending 30 September 2020 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 14th May 2021 and are signed on their behalf by:

Sheona ML Burrow

Sheona ML Burrow

Trustee and Chairperson

Company Registration Number: SC455215

The notes on pages 14 to 24 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	Restricted	Total	2019
	Funds	Funds	Funds	Total
	£	£	£	Funds
				£
Donations				
General donations	18,513	-	18,513	2,448
Gift Aid	1,377	-	1,377	203
In Kind	350	14,000	14,350	27,100
Grants receivable	-	-	-	
Awards for All	-	-	-	7,500
Cattanach Trust	-	-	-	8,940
Children in Need - Small Booster Grant	-	4,000	4,000	-
Children in Need - Small Grants	-	5,000	5,000	5,000
Children in Need - Main Grants	-	5,857	5,857	23,426
Firstport - Third Sector Resilience Fund	-	25,105	25,105	20,000
Foundation Scotland - Essentia Fund	-	-	-	10,000
Glasgow City Council - Coronavirus Fund	10,000	-	10,000	-
Highland Alcohol and Drug Partnership	-	-	-	9,950
HMRC - Job Retention Scheme	50,516	-	50,516	-
Imagine Foundation	16,000	-	16,000	8,000
Private Investors	-	-	-	10,000
The Scottish Government - Creative, Tourism and Hospitality Enterprises Hardship Fund	24,380	-	24,380	-
The Robertson Trust	-	10,000	10,000	-
	<u>121,136</u>	<u>63,962</u>	<u>185,098</u>	<u>132,567</u>

In kind contributions include costs associated with the Distant Voices Research Associate (0.5 FTE between October 2019 and April 2020) post, whereby the staff member is an employee of the University of Glasgow, but based with Vox Liminis for the pro-rated time/dates as stated here.

3. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2019 Total Funds £
3rd Horizons	400	-	400	-
Care Inspectorate	50	-	50	-
Care Review Scotland	2,698	-	2,698	-
Celtic Connections	-	-	-	6,000
Community Justice Ayrshire	-	-	-	100
Community Justice Scotland	200	-	200	-
Creative Scotland	175	-	175	-
Families Outside	450	-	450	300
Freedom Bakery	-	-	-	500
Glasgow City Council Education Services	23,747	-	23,747	6,000
Govan Law Centre	400	-	400	-
Hot Chocolate	-	-	-	200
International Association for Community Development	-	-	-	250
Life Changes Trust	-	-	-	2,700
NHS National Services Scotland	-	-	-	374
Sales of product (CDs and artwork)	288	-	288	569
Scottish Assoc. for the Study of Offending (SASO)	424	-	424	-
Scottish Prison Service	-	-	-	50,000
Tenement TV	200	-	200	-
The Drink Cabinet	-	-	-	100
The Koestler Trust	-	-	-	377
University of Derby	-	-	-	593
University of Edinburgh	-	-	-	150
University of the Highlands and Islands	50	-	50	-
University of Glasgow	-	31,726	31,726	137,656
University of Strathclyde - Social Work and Policy	-	-	-	225
University of the West of Scotland	4,200	-	4,200	150
VSC Plus Ltd	350	-	350	-
	<u>33,632</u>	<u>31,726</u>	<u>65,358</u>	<u>206,244</u>

4. Analysis of Expenditure of Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2019 Total Funds £
Charitable Activities				
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>

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2018 Total Funds £
Charitable Activities				
Activity Costs	3,805	8,280	12,085	31,541
Freelancer costs	1,500	27,390	28,890	65,061
Volunteer Expenses	-	1,045	1,045	-
Salaries and National Insurance	38,077	146,989	185,066	153,893
In Kind Salary Costs	-	26,000	26,000	26,000
Premises Rent	18,000	-	18,000	12,089
Insurance	1,213	-	1,213	1,135
Training	433	5,134	5,568	5,511
Travel	2,142	7,430	9,572	9,412
Membership Fees	204	-	204	772
IT Costs	1,724	111	1,835	8,328
Depreciation	741	2,434	3,174	2,566
	<u>67,839</u>	<u>224,813</u>	<u>292,652</u>	<u>316,309</u>

Support Costs

Salaries and National Insurance	4,230	16,332	20,562	17,099
Finance and Payroll Package	473	-	473	444
Travel	-	-	-	-
Examination of financial statements	350	-	350	350
	<u>5,053</u>	<u>16,332</u>	<u>21,385</u>	<u>17,893</u>
	<u>72,892</u>	<u>241,145</u>	<u>314,037</u>	<u>334,202</u>

5. Net Income/(Expenditure)

	Total	2019 Total
	£	£
This is stated after charging:		
Depreciation	2,362	3,174
Accountant - Independent examination of financial statements	350	350

6. Staff Costs and Emoluments

	Total	2019 Total
	£	£
Total staff costs were as follows:		
Wages and salaries	180,088	189,695
Social security costs	10,797	15,933
	<u>190,885</u>	<u>205,628</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 the full-time equivalent was as follows:

	2020	2019
Key Management Personnel	2	2
Administration and Project Personnel	5	5
	<u>7</u>	<u>7</u>

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

Total employee benefits, including employer pension contributions and salary sacrifice schemes, of the key management personnel were £78,586 (2019 - £90,538)

Directors Expenses

During the year, travel and other expenses of £0 (2019 - £20) were reimbursed to Trustees.

7. Tangible Fixed Assets

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

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

8. Debtors/Creditors

Amounts falling due within one year

	2020 Total £	2019 Total £
Trade debtors	-	843
	-	843
	2020 Total £	2019 Total £
Trade Creditors	-	(4,817)
Loan	(5,219)	-
	-	(4,817)

Creditors: Amounts Falling due outwith one year

	2020 Total £	2019 Total £
Loan	(4,220)	(10,000)
	(4,220)	(10,000)

The above loan is repayable over monthly instalments in financial year 2021/22

9. Restricted Income Funds

	2018/19 Brought Forward £	Incoming resources £	Outgoing resources £	Transfers £	Balance 30/09/2020 £
Awards for All	1173	-	(1,173)	-	-
Children in Need (Booster Grant)	-	4,000	(4,000)	-	0
Children in Need (Small Grant)	410	5,000	(5,410)	-	0
Children in Need (Main Grant)	12,972	5,857	(13,721)	-	5,107
Families Outside - KIN	741	-	(741)	-	0
Firstport - Third Sector Resilience Fund	0	25,105	(25,105)	-	-
Foundation Scotland - Essentia Fund	2,289	-	(2,289)	-	-
Highland Alcohol and Drug Partnership	8,350	-	(7,982)	-	368
In Kind	-	14,000	(14,000)	-	-
The Robertson Trust	-	10,000	(10,000)	-	-
University of Glasgow	93,103	31,726	(78,089)	-	46,740
	119,038	95,688	(162,510)	-	52,215

Purposes of 2019/20 restricted funds:

Awards for All

Contribution to the delivery of Unbound

Children in Need (Booster Grant)

Contribution to the delivery of KIN project.

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 – Third Sector Resilience Fund

Contribution to Core costs of the organisation

Foundation Scotland – Essentia Fund

Contribution to the delivery of KIN project.

Highland Alcohol and Drug Partnership

Contribution to the delivery of work in Inverness

Restricted In Kind Contribution

Staff time for Distant Voices project work.

The Robertson Trust

Contribution to Core costs of the organisation

University of Glasgow

Funding towards Distant Voices project

10. Unrestricted Income Funds

	2018/19 Brought Forward £	Incoming resources £	Outgoing resources £	Transfers £	Balance 30/09/19 £
General funds	24,391	154,768	(128,696)	-	50,463

11. Analysis of Net Assets Between Funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds	-	52,215	52,215
Unrestricted Income Funds	-	50,463	50,463
Total Funds	-	102,679	102,679

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 2020, the company had 5 members.