

# **Families Outside**

Financial statements

31 March 2017

**Charity Number SC025366**  
**Company Number SC236539**

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## Reference and Administrative details

Scottish Charity No.	SC025366
Company No.	SC236539
Registered address	13 Great King Street, Edinburgh, EH3 6QW

## Board of Trustees

Valerie Macniven	(Chairman)	
Justin Hutton-Penman	(Vice Chairman)	
Kevin Havelock	(Treasurer)	<i>appointed 16 June 2016</i>
Andrew Fraser	(Individual)	<i>appointed 15 December 2016</i>
Rona Fraser	(Individual)	
Daniel Gunn	(Individual)	
Anne Kent	(Individual)	
Richard Murray	(Individual)	<i>appointed 30 March 2017</i>
Satwat Rehman	(Individual)	
Jennifer Russell	(Individual)	
Douglas Middleton	(Treasurer)	<i>resigned 16 June 2016</i>
Laura King	(Individual)	<i>resigned 1 November 2016</i>
Brigadier Hugh Monro	(Individual)	<i>resigned 1 November 2016</i>
Janice McGowan	(Individual)	<i>resigned 11 June 2017</i>
Prof Nancy Loucks	(Company Secretary)	
Auditors	Henderson Loggie, 34 Melville Street, Edinburgh, EH3 7HA.	
Bankers	Royal Bank of Scotland plc, 239 St. John's Road, Edinburgh, EH12 7XB	

## Trustees' report

### 1. Structure, Governance and Management

- Nature of governing document

The governing document for the charity is a memorandum and articles of association, and the charity is constituted as a company limited by guarantee.

- Decision making structure

The Trustees decide the strategic direction for the charity and approve the Strategic Plan and the annual budget.

The Chief Executive is delegated day-to-day management and implementation responsibility for the strategy and expenditure within the budget limits. Progress is monitored through two quarterly subcommittees:

1. Risk & Audit subcommittee - covering key areas of financial probity, audit and accountability.
2. Organisational & Development subcommittee - covering key areas of legal and good practice in human resources procedures, health and safety, and organisational practice.

Both subcommittees include the office bearers and report to the full Board of Trustees.

- Appointment of trustees

Members of the Board of Trustees are categorised as individuals. Institutions, organisations, or other bodies are not eligible to be members of the Board of Trustees. The number of members of the Board of Trustees shall not be less than six and no more than twelve.

Two non-voting Observers from key statutory stakeholders are invited to attend meetings of the Board of Trustees.

- Policies and procedures for induction and training of trustees

New Trustees are inducted by the Chairman and Chief Executive of the Charity and are provided with key documents outlining their governance roles and responsibilities.

- Remuneration of key management personnel

Families Outside considers the following individuals constitute key management of the organisation:

- i. Chief Executive
- ii. Deputy Chief Executive
- iii. Finance & Administration Manager
- iv. Family Support Manager - Children & Families
- v. Family Support Manager - Training
- vi. Family Support Manager - Helpline
- vii. Visitors' Centre Manager

Families Outside utilises a pay scale system based on, but not tied to, the SJC salary scales used by COSLA. Currently, cost of living increases on each scale point amount to 1% per annum. The incremental increase in salary amount, moving up from one point to the next is based historically on the COSLA scales dating back to April 2012. Staff member placement on the salary scale is based on the scoring index of local authority Job Evaluation Schemes, Highland Council's being a particularly good example.

## Trustees' report (continued)

### Structure, Governance and Management (continued)

Salaries for management and all other staff are reviewed annually in March of each year. At this time staff may be paid a scale point increase and/or cost of living increase within the limits of the individual's scale threshold. Any increase in a staff member's salary will, in part, be reflected by the appraisal and performance evaluations for the year. Salary increases will also be subject to consideration of the financial constraints of the organisation and to a staff member having been in post for at least six months of the current financial year.

In April 2016, a one-off taxable cash bonus was paid to a staff member who had reached the top of their pay scale threshold. This payment was in recognition of the additional project work that was completed out with the auspice of their job description. Subsequent to this one-off action, a decision has now been taken by the Board not to provide any form of cash or non-cash rewards to staff who have reached their pay scale threshold.

- Risk management

The Board of Trustees has adopted a process for the ongoing assessment of possible risks to the organisation and has developed actions and countermeasures to reduce these risks and their likely impact.

The risk framework is subject to regular review and biannual updating.

The Board is therefore satisfied that systems and actions are in place to mitigate our exposure to major risk.

With a regular review of the organisational risk register taking place, the hierarchy of individual risks to Families Outside will adjust depending on financial, economic and social factors at the time in question. We have outlined the three risks that Families Outside currently consider to be our principal challenges, along with the countermeasures we have in place to address these risks.

A. Secure funding to maintain (and develop) the organisation and the delivery of quality outcomes.

Countermeasures:

- Apply to a range of funds in an ongoing and timeous manner, monitored by Risk & Audit Committee.
- Maintain and manage public profile and reputation.
- Ensure a robust monthly budgeting process with awareness of required income.
- Monitor efficiency savings and implementation of cost cutting where possible, and if necessary.
- Ensure process is in place if funding not secured (reserves policy and winding down exercise).

B. Manage external key relationships and partnerships effectively.

Countermeasures:

- Maintain focus on key objectives and expertise.
- Present constructive solutions to problem areas.
- Work with the Scottish Government, SPS and other statutory partners within relevant legislation and policies, while maintaining open dialogue with these bodies.
- Keep all staff and Trustees accountable through a robust and transparent progression of authority.
- Ensure development and nurturing of informal and formal (contracted) partnerships with third sector organisations.
- Maintain and manage public profile and reputation.
- Assess media opportunities carefully.

## Trustees' report (continued)

### Structure, Governance and Management (continued)

- C. Recruit, train and keep competent staff/secondees/volunteers or maintain staff/secondee/volunteer motivation and morale.

Countermeasures:

- i. Use support, supervision, and appraisal policies.
- ii. Use team meetings to air concerns.
- iii. Maintain credibility and funding base.
- iv. Provide sufficient training and development opportunities.
- v. Evaluate the impact and benefit of training in support of the business and its staff/volunteers.
- vi. Maintain and manage public profile.
- vii. Have appropriate human resources support and relevant policies in place.

## 2. Objectives and Activities

Families Outside works to improve outcomes for children and families affected by imprisonment.

The company's purpose is to aid the relief of poverty, hardship, suffering and distress among partners, children and dependents of persons who suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever.

Families Outside is the only national organisation that works exclusively on behalf of children and families affected by imprisonment in Scotland. We exist because imprisonment of a family member has a negative impact on the social, emotional, financial and (for children and young people) educational development of the remaining family members, leading to disadvantage, exclusion and the risk of perpetuation of cycles of crime and imprisonment.

Our vision is for families affected by imprisonment to be able to live healthy, active lives, free from stigma and impediment. We seek to ensure that these families are afforded the recognition, respect, and compassion they need to alleviate the disadvantages they face due to this experience, also enabling them, where appropriate, to provide support to their relative in prison and on release.

The charity's long term key objectives are to ensure that:

- A. Families affected by imprisonment can readily access appropriate information and support at the time they need it. This in turn will improve their outcomes so that they can live healthy, active lives free from stigma and impediment.
- B. Policy makers, decision makers, and relevant service providers will be well-informed about the issues facing families affected by imprisonment. They will recognise prisoners' families within their remit and take the needs of these families into account in the decisions they make and the services they provide.
- C. Families Outside will provide a sustainable and viable service as long as the demand for its work is evident.

In order to achieve these outcomes, our targets include the following actions:

- a. Raise awareness and influence policy and practice regarding families affected by imprisonment;
- b. Provide and increase direct support and information to families; and
- c. Ensure viability, effectiveness and impact of the organisation.

## Trustees' report (continued)

### Objectives and Activities (continued)

These aims are essential and are facilitated by specific, often ongoing, activities that Families Outside is engaged in throughout the year. These activities help us to achieve our long-term key objectives and include the following:

- Ongoing core activities:
  - o **Direct support:** We offer direct 1-to-1 support to children and families affected by imprisonment throughout Scotland via our Regional Family Support Coordinators (RFSCs). In 2016/2017, our Direct Family Support Team received 415 referrals, the number of family members supported totalling 858 (489 adults/369 children);
  - o **Helpline:** We provide a national freephone Support & Information Helpline, email and text support, and webchat service, currently supporting 1,800 families and professionals per year. In dealing with families across Scotland, this service identifies locally-based resources and refers people to support in their area, including the RFSCs;
  - o **Training/awareness-raising:** We offer training to prison staff, teachers, police, Children's Panel Members, social workers, social work and psychology students, the NHS and more. This includes training on child protection and the impact of imprisonment on children. Overall, we currently provide training to 3,000 - 4,000 participants each year throughout Scotland and beyond. We also raise awareness through facilitation of the Scottish Parliament Cross-Party Group on Children & Families Affected by Imprisonment;
  - o **Regional contact:** Our RFSCs link on a regional basis with prisons, Local Authorities, and locally-based statutory and voluntary services. This ensures we have local knowledge; regional input to development of policy and practice; and identifiable staff members for referrals from local contacts;
  - o **Schools:** We develop work in schools to support children affected by a family member's imprisonment, including Continuing Professional Development sessions for teachers throughout Scotland: at schools, with recruits at training colleges, and taking them into the prisons to experience the environment for themselves;
  - o **Prison Visitors' Centres:** We are responsible for the national coordination of development and oversight of family visitors' centres at prisons across Scotland on behalf of the National Prison Visitor Centre Steering Group and funded by the Scottish Government (Justice, Early Years, and Health);
  - o **Collaboration:** We support other organisations working with families through cross-referral, training, and sharing of information and practice. This includes working together to lobby for changes in policy and practice. We are part of the national New Routes Public Social Partnership, led by The Wise Group; we host the Project Manager for Scotland & Northern Ireland for the Prison Reform Trust's "Transforming Lives" project; we work alongside Citizens' Advice and Shelter to support families in financial difficulties due to a family member's imprisonment, funded by the Scottish Legal Aid Board; and we are partners with The Venture Trust to support the families of participants in their Positive Routes project.
  - o **Policy & practice:** We develop policy and practice with local and national statutory agencies as well as internationally through our membership of COPE (Children of Prisoners Europe) and INCCIP (International Coalition for Children of Incarcerated Parents). We also host the Parliamentary Cross-Party Group on Children and Families Affected by Imprisonment, convened by Mary Fee MSP;
  - o **Publicity:** We develop and distribute resources for families and professionals, including: a wide range of publications such as age-specific booklets for children; DVD on teenagers with a family member in prison; quarterly newsletter; website; as well as regular updates on Facebook and Twitter;
  - o **Support for other organisations:** We work with families through cross-referral, training, and sharing of information and practice, particularly through coordination and chairmanship of the Criminal Justice Family Support Network; and
  - o **Events:** Exhibitions/presentations/workshops at conferences and other events.

## Trustees' report (continued)

### Objectives and Activities (continued)

- Projects, publications, and research activities:
  - o Hosted a well-attended national 25<sup>th</sup> Anniversary event in May 2016 at which we launched our new Helpline number, and hosted KIN, who launched their video, "First Words". We also held a successful launch event for our new publication for children, "My Diary", in September 2016;
  - o Alongside Barnardo's Scotland, completed work supporting development of the first ever Family Strategy for the Scottish Prison Service;
  - o Initiated and supported an event by invitation with the Scottish Sentencing Council on the role of the judiciary when sentencing people with caring responsibilities;
  - o Presented our work supporting families of people convicted of sexual offences (plenary) and on data collection/information sharing regarding children of prisoners (workshop) at the first conference of the International Coalition of Children of Imprisoned Parents in New Zealand. We were also invited to share our work in Tasmania with a range of audiences;
  - o Presented our work supporting families through schools to the International Prisoners' Families Conference in Texas;
  - o Chaired the annual Children of Prisoners Europe conference in Zagreb, Croatia. Our Chief Executive has been appointed as Secretary General to the Board;
  - o Again played an active role in the annual Children of Prisoners Europe awareness-raising campaign, 'Not My Crime, Still My Sentence';
  - o Continued our partnership with the Prison Reform Trust to host the Project Coordinator for Scotland & Northern Ireland for their 3-year programme to reduce the use of imprisonment for women;
  - o Employed the new National Prison Visitor Centre Coordinator, responsible for the oversight and development of prison visitors' centres;
  - o Continued our involvement in the New Routes Public Social Partnership, led by the Wise Group;
  - o Continued the In Tune music project for children and their parents, and development of the KIN reference group of young people aged 15-25, both in collaboration with Vox Liminus, as well as the Dads Rock music-based playgroup;
  - o Continued the delivery of our 'Out of the Shadows' training resource on the impact of a family member's imprisonment on young people, including new audiences through funding from NHS Greater Glasgow & Clyde;
  - o Started research alongside the University of Salford, commissioned by NHS Greater Glasgow & Clyde, into the experiences of children and young people with a parent in the justice system;
  - o Released new major publications supporting children with a family member in prison and families of people convicted of a sexual offence (now shared internationally and translated into four languages), as well as a guide for families written by families themselves;
  - o Continued work on support to children of prisoners through schools, particularly through delivery of in-prison Continuing Professional Development courses to teachers (this year extending this to Early Years practitioners) and launch of a new online resource for schools; and
  - o Now take an active role with NHS Scotland, as a member of the ACEs Hub, in promoting awareness of Adverse Childhood Experiences.



## Trustees' report (continued)

### 3. Achievements and performance

Families Outside's profile and reputation are well-established, with positive relationships built with key statutory and voluntary agencies in the criminal justice sector and beyond. This has been aided by the opportunity to contribute actively to a range of Scottish Government and Scottish Prison Service policy and practice initiatives. Our hosting of the Cross-Party Group on Children & Families Affected by Imprisonment continues to play a significant role in this, this year looking at domestic abuse, prison-based learning to support families; and health care in prisons.

The Regional Family Support Coordinators and Families Outside managers work closely with the Scottish Prison Service, Scotland's eight Community Justice Authorities (CJAs), and now Community Justice Scotland and Community Planning Partnerships to assist in the development and implementation of policy and practice with regard to prisoners' families, including chairmanship of Family Outcome Groups for the two CJAs that had them. This includes delivery of training at individual prisons regarding the impact of imprisonment and child safeguarding.

Our Continuing Professional Development for teachers and trainee teachers is gaining momentum and is now delivered in 14 of Scotland's 15 prisons. This training, regarding the impact of imprisonment and the role of schools in supporting the children and families affected, has notably increased referrals to our Helpline and to our Regional Family Support Coordinators throughout the country.

Families Outside's Support & Information Helpline continues to provide a direct service to families in need and to the professionals who work with them. It is the first port of call for many families, who can then be linked to the most appropriate support, including to our regional family support staff. The Helpline also underpins the organisation's influencing activity through provision of current, direct information about the experiences of people with family members caught up in the criminal justice system. We use feedback from the calls to inform the Scottish Prison Service and other relevant bodies of the issues callers raise and to identify and highlight good practice. Callers can access the Helpline through its freephone telephone number, via e-mail and by text.

We are also increasing our use of social networking such as Facebook and Twitter, which provides valuable interaction with service users and professionals alike. We now have almost 2,700 'followers' on Twitter, for example, which is increasing its value to us as a means of campaigning and communication.

In addition to our social networking sites, we continue to develop our website to respond to the needs of the families we support. The website is a primary means for callers to learn about the Helpline, and we continue our work with a member of our Board with marketing expertise to target our markets more effectively. In 2016/17 we also recruited our first Communications & Marketing Manager to improve our access to families at an earlier stage as well as to improve our communications within a geographically dispersed team.

Increased funding enabled us to allocate additional staff regionally, including a new post in Dumfries. However, our new role of national coordination of prison visitor centres meant we regretfully had to relinquish our visitor centre service at HMP Addiewell by the end of the financial year. We co-ordinated the recruitment of a new provider and were very pleased with the new provider selected. Following a successful TUPE process, we handed over our responsibilities to the Cyrenians, who were contracted to provide the service from 1 April 2017.

### 4. Financial Review

The Statement of Financial Activities shows that Families Outside ended the year with a surplus of £9,815 which compares with a surplus of £55,185 for the previous year. It should be noted that in 2015/2016, £50,000 of the total surplus was funds received from a grant provider that was required to be reported due to the timing of receipt, but would be carried forward to be used in the 2016/2017 year.

## Trustees' report (continued)

### Financial Review (continued)

The surplus for the 2016/2017 financial year is made up of the following:

- a. unrestricted surplus totalling £12,146 which resulted in our unrestricted funds increasing from £192,218 as at 31 March 2016 to £204,364 at 31 March 2017.
- b. a restricted deficit of £2,331 relating to:
  - a. receipt of a full grant of £49,993 from an anonymous donor in 2015/2016 that is placed in restricted reserve to be used for family support work in 2017/2018;
  - b. expenditure of a full grant drawn from reserves of £50,000 from an anonymous donor used for family support work in the current 2016/2017 financial year;
  - c. underspend of £1,847 from NHS Grampian for our Marathon Run project to be placed in restricted reserve and used in 2017/2018;
  - d. overspend of £72 for our Safe Place peer support project offset against existing project reserve from the Seedbed Fund;
  - e. overspend of £2,750 on literature review offset against restricted income received from Barnardo's Scotland and now fully spent;
  - f. overspend of £260 on an Aromatherapy project offset against restricted income received from the Edinburgh Airport Fund and now fully spent;
  - g. underspend of £80 on our discretionary fund for families affected by imprisonment offset placed in restricted reserve and used in 2017/2018;
  - h. expenditure on depreciation of £266 from income received in 2014/2015 from the Kelly Family Charitable Trust, currently being held in restricted reserve, and which continues to be carried forward to cover depreciation on specified capital items;
  - i. expenditure on depreciation of £903 from income received in 2014/2015 from the Scottish Government, currently being held in restricted reserve, and which continues to be carried forward to cover depreciation on a I.T. server.

#### • Principal funding sources for 2016/2017

Children, Young People and Families Early Intervention Fund	Scottish Government
The R S Macdonald Charitable Trust	The Dulverton Trust
The Gannochy Trust	The Volant Trust
South West Scotland Community Justice Authority	The Wise Group
Northern Community Justice Authority	The Rayne Foundation
The Michael & Shirley Hunt Charitable Trust	The Venture Trust
The Big Lottery (Young Start)	Sodexo Justice Services
The Robertson Trust	Fife Council
Imagine Foundation	STV Appeal
The Prison Reform Trust	NHS Greater Glasgow & Clyde
The Scottish Legal Aid Board	NHS Grampian

With funds from these organisations, we have continued to meet the main objectives of Families Outside through the core activities and projects of the charity detailed above. We would also like to thank Ashley Road School (Aberdeen), Belevue Chapel (Edinburgh), Christ Church Morningside (Edinburgh), Cash For Kids, the Edinburgh Quakers, the Friends of Families Outside and everyone else who made donations and supported our activities throughout the year.

## Trustees' report (continued)

### Financial Review (continued)

- Reserves Policy

The following represents the current reserves position for the organisation arising from past operating results.

a. Restricted reserves	£62,090
b. Unrestricted reserves	£204,364
c. Free reserves	£197,187

The Board would like to apply 'best practice' and maintain the free reserves to a level which would cover about three to six months' forecast operating activity.

Based on current costs in 2017/2018, the free reserves amount of £197,187 covers approximately three months' worth of operating expenditure. The "operating expenditure" of Families Outside is defined by staff costs, activity costs and office running costs, but excludes any specific funded short term project work.

The current level of free reserves of £197,187 is therefore at the lower end of the desired aim of covering three to six months forecast operating activity. Given current forecast operating expenditure, the optimum amount to cover six months' worth of current operating expenditure would be £408,000.

Although, the organisation has achieved the lower end of its free reserve policy, Families Outside still endeavours to increase this to the mid to higher end, £272,000 - £408,000.

The practice taken to increase the reserves level to the mid to higher end will be one that aims for an unrestricted surplus in 2017/2018. However, this will be a measured approach to ensure any building of reserves, though a prudent practice, does not come at the expense of the organisation's charitable activities in supporting families affected by imprisonment.

In future years it is intended that a similar strategy will be used until the aim of four to six months free reserves is achieved.

The following activities will be carried out by Families Outside to achieve the desired reserves level:

- i. maintain a continuous stream of funding applications and requests to cover and exceed existing costs within the financial year.
- ii. monitor expenditure on a monthly, with cost-cutting measures implemented where they are deemed necessary and appropriate.

### 5. Plans for **future** periods

In the forthcoming 2017/2018 financial year, Families Outside will commit itself to the following activities:

- Continue to promote the Helpline as a resource for families and for professionals who can call on our specialist knowledge to assist them in their own work with families;
- Host our next national conference, focusing on the experiences of families at the point of arrest;
- Continue our work on Child & Family Impact Assessment and publications, informing the debate on Information Sharing with the Named Person;
- Facilitate student/volunteer placements to improve and develop further peer-led support for families;

## Trustees' report (continued)

### Plans for future periods (continued)

- Work alongside Police Scotland to improve means of supporting families at the point of arrest;
- Work with Greater Glasgow & Clyde NHS to improve the reach of our training to universal services, including specific resources for health professionals and youth workers;
- Develop and launch an improved database to record our provision of support;
- Continue campaigning through the Parliamentary Cross-Party Group regarding Scotland's treatment of children with imprisoned parents;
- Continue to provide direct support to families affected by imprisonment throughout Scotland;
- Continue to train staff from a wide range of backgrounds who come into contact with families e.g. the Scottish Prison Service, staff at private prisons, teachers and trainee teachers, the Judicial Institute, Children's Panel members, NHS, police, schools, courts, social workers, students of social work and forensic psychology, and secondary school students;
- Continue the development of resources for professionals in justice, education, health and other sectors;
- Through the National Coordinator and National Prison Visitors' Centre Steering Group, continue to support the development and quality of prison Visitors' Centres; and
- Continue direct development of policy and practice through participation in the national and regional Scottish Prison Service Children & Family Strategy Groups, Community Justice Scotland, Community Planning Partnerships, the Scottish Working Group on Women's Offending, the Scottish Consortium on Crime and Criminal Justice, and the Scottish Criminal Justice Voluntary Sector Forum as well as lobbying of Members of the Scottish Parliament and engagement with international bodies such as Children of Prisoners Europe and INCCIP.

### 6. Auditors

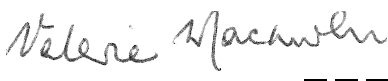
A resolution to appoint auditors for the ensuing year will be proposed at the annual general meeting in accordance with Section 385 of the Companies Act 1985. The trustees' report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

### 7. Approval of the trustees' annual report

So far as each director is aware, there is no relevant audit information of which the auditors are unaware. Each director has taken the appropriate steps as trustees to make themselves aware of such information and to establish that the auditors are aware of it.

Signed by order of the Trustees

Registered office:  
13 Great King Street  
Edinburgh  
EH3 6QW



Valerie Macniven  
Chairman

19 September 2017

## Statement of trustees' responsibilities

The trustees (who are also the directors of Families Outside for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- making judgements and estimates that are prudent and reasonable;
- 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, The Charities and Trustee Investment (Scotland) Act 2005 and 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Independent auditor's report to the Trustees and Members of Families Outside

We have audited the financial statements of Families Outside for the year ended 31 March 2017 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS102 the financial reporting standard applicable in the UK and republic of Ireland.

This report is made exclusively to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body in accordance with Section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the company's members and the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the Trustees' Report and the financial statements and for being satisfied that the financial statements give a true and fair view.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). These Standards require us to comply with the Financial Reporting Council's Ethical Standards.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently incorrect based on or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Independent auditor's report to the Trustees and Members of Families Outside (continued)

**Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, Charities Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Opinion on other matters prepared by the Companies Act 2006**

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law have not been made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report and take advantage of the small companies exemption from the requirement to prepare a strategic report.



**James Davidson (Senior Statutory Auditor)**

For and on behalf of Henderson Loggie Statutory Auditors

(Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)

19 September 2017

## Statement of financial activities (incorporating income and expenditure account)

for the year ended 31 March 2017

	Note	2017 Unrestricted Funds £	2017 Restricted Funds £	2017 Total Funds £	2016 Total Funds £
<b>Income</b>					
Donations and legacies	2	4,759		4,759	9,331
Other trading activities	3	695		695	9,963
Income from investments	4	213		213	256
Income from charitable activities	5	175,000	660,089	835,089	690,235
<b>Total income and endowments</b>		<b>180,667</b>	<b>660,089</b>	<b>840,756</b>	709,785
<b>Expenditure</b>					
Expenditure on raising funds	6	(3,471)	(14)	(3,485)	(9,716)
Expenditure on charitable activities	7	(165,050)	(662,406)	(827,456)	(644,884)
<b>Total expenditure</b>		<b>(168,521)</b>	<b>(662,420)</b>	<b>(830,941)</b>	--
<b>Net income</b>		<b>12,146</b>	<b>(2,331)</b>	<b>9,815</b>	55,185
Balances brought forward at 1 April 2016		192,218	64,421	256,639	201,454
<b>Balances carried forward at 31 March 2017</b>		<b>204,364</b>	<b>62,090</b>	<b>266,454</b>	256,639

All of the activities of the company are classed as continuing.



## Balance sheet

at 31 March 2017

	Note	2017 £	2017 £	Restated 2016 £	Restated 2016 £
<b>Fixed assets</b>					
Tangible assets	11		<b>9,249</b>		6,073
<b>Current assets</b>					
Debtors	12	<b>19,799</b>		27,586	
Cash at bank		<b>300,777</b>		266,209	
		-		-	
		<b>320,576</b>		293,795	
<b>Creditors:</b> amounts falling due within one year	13	<b>(63,371)</b>		(43,229)	
				--	
<b>Net current assets</b>			<b>257,205</b>		250,566
					--
<b>Net assets</b>			<b>266,454</b>		256,639
					--
<b>Funds</b>					
Unrestricted	14		<b>204,364</b>		192,218
Restricted	14		<b>62,090</b>		64,421
					--
<b>Total funds</b>	15		<b>266,454</b>		256,639

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and were approved and authorised for issue by the Board of trustees on 19 September 2017 and were signed on its behalf by:



**Valerie Macniven**  
Chairman

**Statement of cash flow**  
for the year ended 31 March 2017

	2017 £	2017 £	2016 £	2016 £
<b>Cash flows from operating activities</b>				
Net income	9,815		62,624	
Depreciation	4,921		4,049	
Income from investments	(213)		(256)	
Decrease/(increase) in debtors	7,787		(9,305)	
(Decrease)/increase in creditors	20,142		(4,320)	
<b>Cash provided by operating activities</b>		42,452		52,792
<b>Cash flows from investing activities</b>				
Investment income	213		256	
Purchase of fixed assets	(8,097)		(4,468)	
<b>Cash used in investing activities</b>		(7,884)		(4,212)
		--		
<b>Increase in cash and cash equivalents in the year</b>		34,568		48,580
Cash and cash equivalents at the beginning of the year		266,209		217,629
<b>Total cash and cash equivalents at the end of the year</b>		300,777		266,209
<b>Cash and cash equivalents comprise:</b>				
Cash at bank		300,777		266,209

## Notes

(forming part of the financial statements)

### 1 Accounting policies

A summary of principal accounting policies, all of which have been applied consistently throughout the year and the preceding year is set out below.

#### Basis of accounting

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost convention. The charity is a Public Benefit Entity and a company limited by guarantee, incorporated in Scotland with the registered office as noted on page 1. The financial statements are compliant with the charity's constitution, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities" (revised 2016), and in accordance with Financial Reporting Standard 102 (FRS 102).

#### Going concern

These financial statements have been prepared on the going concern basis which assumes that the charity will continue its operations. The Board consider it is appropriate to draw up the financial statements on a going concern basis as sufficient funding has been secured to cover operational costs for the 12 months from the date of the financial statements. The Board is actively seeking funds for the following 12 months and beyond.

#### Income

Income is recognised when the charity has entitlement to the funds when it is probable that the income will be received and the amount can be measured reliably. Donations, grants and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource. Other trading income includes consultancy and research fees, which are recognised when the charity has delivered the service and is therefore entitled to the income.

Income that relates to a future period as a result of donor imposed conditions specifying the time period in which it must be used, is treated as deferred income.

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly costs are shown gross of irrecoverable VAT. Where directly attributable, expenditure is allocated to the relevant functional category.

Expenditure on raising includes costs associated with generating income for the charity, either through fundraising initiatives or research projects. Expenditure on charitable activities includes costs incurred in supporting the charity and its objectives as set out in the trustees' report.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. They therefore include the costs of statutory audit, together with the costs of trustees' meeting and some staff costs. Other support costs relate to the administrative costs of running the charity and are allocated to charitable activities accordingly.

#### Fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets below £200 are not capitalised but are expensed in the year they are incurred. 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
-----------	-------------------

**Notes** (continued)

**1 Accounting policies** (continued)

**Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, without further specified purpose and are available as general funds. Restricted funds are those funds which are subject to restrictions on their expenditure imposed by the donor.

**Pensions**

The charity contributes to employees' individual pension plans. The amounts charged in the Statement of Financial Activities represent the contributions to the defined contribution scheme and to individual pension plans in respect of the accounting period.

**Operating lease commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. Donations and legacies**

	31 March 2017			31 March 2016		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations	4,759		4,759	7,277		7,277
Gift aid				2,054		2,054
	-				---	-
	4,759		4,759	9,331		9,331
	---	---	---	---	---	-

**3 Other trading income**

	31 March 2017			31 March 2016		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Conference income and events	(230)		(230)	9,213		9,213
Research income	925		925	750		750
					---	---
	695		695	9,963		9,963
	---	---	---	---	---	-

**4 Income from investments**

	31 March 2017			31 March 2016		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Interest receivable	213		213	256		256

**Notes** (continued)

**5 Income from charitable activities**

	31 March 2017			31 March 2016		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
The Scottish Government	<b>130,000</b>		<b>130,000</b>	115,000	3,613	118,613
The Wise Group		<b>65,959</b>	<b>65,959</b>		70,910	70,910
Lothian & Border CJA					5,750	5,750
The Brook Trust				15,000		15,000
The Volant Trust	<b>10,000</b>		<b>10,000</b>	20,000		20,000
The Gannochy Trust		<b>13,000</b>	<b>13,000</b>			
Imagine Foundation	<b>5,000</b>		<b>5,000</b>	5,000		5,000
The Tudor Trust					30,000	30,000
Third Sector Early Intervention Fund - Families Outside					101,500	101,500
Third Sector Early Intervention Fund - Visitors' Centre					33,645	33,645
Michael & Shirley Hunt Charitable Trust		<b>1,868</b>	<b>1,868</b>		1,360	1,360
Nancie Massey Charitable Trust					5,000	5,000
The Robertson Trust		<b>16,500</b>	<b>16,500</b>		16,500	16,500
Sodexo Justice Services		<b>10,020</b>	<b>10,020</b>		10,020	10,020
Kelly Family Charitable Trust						
Anonymous Donor		<b>50,000</b>	<b>50,000</b>		50,000	50,000
RS MacDonald Trust		<b>15,000</b>	<b>15,000</b>		15,000	15,000
STV Appeal		<b>4,375</b>	<b>4,375</b>		17,500	17,500
Fife Council		<b>14,413</b>	<b>14,413</b>		14,413	14,413
Scottish Legal Aid Board		<b>73,356</b>	<b>73,356</b>		72,865	72,865
FCS Discretionary Fund		<b>1,175</b>	<b>1,175</b>		1,265	1,265
The Big Lottery Fund		<b>18,465</b>	<b>18,465</b>		31,808	31,808
Dr Guthrie's Association					1,449	1,449
Seedbed Christian					2,500	2,500
Barnardo's					6,200	6,200
Rayne Foundation		<b>20,000</b>	<b>20,000</b>		20,000	20,000
Prison Reform Trust		<b>9,234</b>	<b>9,234</b>		4,288	4,288
Royal Bank of Scotland					2,500	2,500
NHS Grampian		<b>7,439</b>	<b>7,439</b>		1,261	1,261
Greater Glasgow and Clyde NHS		<b>26,831</b>	<b>26,831</b>		8,944	8,944
The Dulverton Trust	<b>30,000</b>		<b>30,000</b>			
Scottish Prison Service					6,944	6,944
Northern CJA		<b>17,500</b>	<b>17,500</b>			
South West Scotland CJA		<b>13,686</b>	<b>13,686</b>			
Venture Trust		<b>5,000</b>	<b>5,000</b>			
Salford University		<b>41,268</b>	<b>41,268</b>			
Scottish Gov't CYPFEIF & ALEC Fund		<b>135,000</b>	<b>135,000</b>			
Scottish Government (Visitors Centre)		<b>100,000</b>	<b>100,000</b>			
	---	---	---			
	<b>175,000</b>	<b>660,089</b>	<b>835,089</b>	155,000	535,235	690,235

**Notes** (continued)

**6 Expenditure on raising funds**

	31 March 2017			31 March 2016		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Bank charges	600	14	614	654		654
Conference and events costs	2,871		2,871	9,062		9,062
	<b>3,471</b>	<b>14</b>	<b>3,485</b>	9,716		9,716

**7 Charitable activities**

	31 March 2017			31 March 2016 - Restated		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Wages and salaries	119,120	489,681	608,801	128,254	361,254	489,508
Meeting costs		2,754	2,754	89	1,122	1,211
Helpline	2,405		2,405		1,382	1,382
Research costs	1,036	37,068	38,104			
Project development	100	26,364	26,464	699	38,847	39,546
Emergency discretionary fund		1,095	1,095		1,406	1,406
			-			
Total direct costs	122,661	556,962	679,623	129,042	404,011	533,053
Support costs (note 8)	42,389	105,444	147,833	34,051	77,780	111,831
	<b>165,050</b>	<b>662,406</b>	<b>827,456</b>	163,093	481,791	644,884

**8 Support costs**

	2017	2016
	£	£
Other staff costs	14,205	12,635
Premises expenses	31,494	23,591
Office running costs	16,073	13,579
Publications	17,886	3,175
Travel	46,529	40,819
Website costs	1,519	570
Depreciation	4,921	4,049
Miscellaneous	1,836	1,250
Governance costs (note 9)	13,370	12,163
	---	
	<b>147,833</b>	111,831

**Notes** (continued)

**9 Governance costs**

	31 March 2017			31 March 2016		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Wages and salaries	1,643	6,763	8,406	3,099	3,988	7,087
Board expenses	164		164	409	155	564
Meeting costs						
Auditors' remuneration	4,689	111	4,800	2,439	2,073	4,512
					---	
Total direct costs	6,496	6,874	13,370	5,947	6,216	12,163

**10 Staff costs and numbers**

	2017 £	2016 £
Wages and salaries	549,374	440,586
Social security costs	45,974	38,359
Pension costs	21,859	17,649
	--	
	617,207	496,594
	--	-
Compensation of key management personnel	278,179	253,328

No employee received emoluments of more than £60,000. No trustees received remuneration in the current year or preceding period. Reimbursement of expenses paid to trustees in the year was £nil (2016 £nil).

The charity contributes to a defined contribution scheme on behalf of employees. The cost for the period was £21,859. At the year end the charity was due to pay £3,496.

The average weekly number of employees during the year was as follows:

	2017	2016
Number of employees	26	21

Key management personal are deemed to be:

- a. Chief Executive
- b. Deputy Chief Executive
- c. Finance & Administration Manager
- d. Family Support Manager (Children & Families)
- e. Family Support Manager (Training)
- f. Family Support Manager (Helpline)
- g. Visitors' Centre Manager

**Notes** (continued)

**11 Tangible fixed assets**

	<b>Equipment</b>
	£
<b>Cost</b>	
At beginning of year	31,826
Additions	8,097
Disposals	(4,991)
	--
At end of year	34,932
<b>Depreciation</b>	
At beginning of year	25,753
Charge for year	4,921
On disposals	(4,991)
	--
At end of year	25,683
<b>Net book value</b>	
<b>At 31 March 2017</b>	<b>9,249</b>
<b>Net book value</b>	
At 31 March 2016	6,073

**12 Debtors**

	<b>2017</b>	2016
	£	£
Prepayments	<b>1,757</b>	1,805
Accrued income		25,781
	--	-
		27,586
		-

**13 Creditors: amounts falling due within one year**

	<b>2017</b>	2016
	£	£
Accruals	<b>18,241</b>	8,693
Tax and social security	<b>12,672</b>	11,001
Deferred income	<b>32,458</b>	23,535
	--	-
	<b>63,371</b>	43,229
<b>Analysis of deferred income</b>		
Opening balance	<b>23,535</b>	3,000
Income deferred	<b>32,458</b>	23,535
Income released to statement of financial activities	<b>(23,535)</b>	(3,000)
	<b>32,458</b>	23,535

Deferred income represents income received where the performance related conditions attached to the income have not yet been met at the year end.



Notes (continued)

14 Funds

	Restated 2016 £	Incoming £	Outgoing £	2017 £
<b>Unrestricted funds</b>				
General fund	192,218	180,667	(168,521)	204,364
<b>Restricted funds</b>				
The Wise Group		65,959	(65,959)	
Gannochy Trust		13,000	(13,000)	
Michael & Shirley Hunt Charitable Trust		1,868	(1,868)	
Kelly Family Charitable Trust	4,467		(266)	4,201
The Robertson Trust		16,500	(16,500)	
Anonymous Donor	50,000	50,000	(50,007)	49,993
STV Appeal	903	4,375	(4,375)	903
Fife Council		14,413	(14,413)	
Scottish Legal Aid Board		73,356	(73,356)	
Dr Guthrie's Association	1,448			1,448
Scottish Government (Capital)	2,710		(903)	1,807
FCS Discretionary Trust	(141)	1,175	(1,095)	(61)
Sodexo		10,020	(10,020)	
Edinburgh Airport	260		(260)	
RS MacDonald Charitable Trust		15,000	(15,000)	
The Big Lottery		18,465	(18,465)	
Seedbed Fund	2,024		(72)	1,952
Barnardo's	2,750		(2,750)	
Rayne Foundation		20,000	(20,000)	
Prison Reform Trust		9,234	(9,234)	
NHS Grampian		7,439	(5,592)	1,847
Northern Community Justice Authority		17,500	(17,500)	
Greater Glasgow & Clyde NHS		26,831	(26,831)	
South West Scotland Community Justice Authority		13,686	(13,686)	
The Venture Trust		5,000	(5,000)	
Salford University		41,268	(41,268)	
Scottish Government CYPFEIF & ALEC Fund		135,000	(135,000)	
Scottish Government (Visitors' Centre)		100,000	(100,000)	
	64,421	660,089	(662,420)	62,090
Total	256,639	840,756	(830,941)	266,454

**Restricted Funds - detail of awards and restrictions on use**

- The Wise Group -to fund Families Outside family support work for the "New Routes" projects.
- Gannochy Trust- to fund family support work in the Northern & Tayside CJA areas.
- Michael & Shirley Hunt Charitable Trust - to fund the purchase of essential domestic goods, clothing and childcare items for families affected by imprisonment.
- Kelly Family Charitable Trust - to fund the purchase and installation of new I.T. equipment at Families Outside's head office, replacing outdated and redundant equipment. Balance remaining for future depreciation.
- The Robertson Trust-to fund the staff costs of a Children and Family Support Manager.
- Anonymous donor -funding towards family support work and the management of this work.

## Notes (continued)

### 14 Funds (continued)

- STV Appeal - funding towards family support work and the management of this work.
- Fife Council - to provide funding towards a support worker's salary in the Fife area.
- Scottish Legal Aid Board - to provide funding towards family support work, specifically the "Money Worries" project that is run in partnership with Shelter and Citizens Advice Bureau.
- Dr Guthrie's Association - funds held in reserve to provide for a project called "Free Speech". This project will provide training for young people to be able to publicly speak about their own experience of having a family member in prison.
- Scottish Government (Capital) - to fund the purchase and installation of a new I.T. server at Families Outside's head office, replacing redundant equipment. Balance remaining for future depreciation.
- FSC Discretionary Fund - a small fund raised from Friends of Families Outside donations and one off small fundraising events. These funds are used to support families in times of crisis e.g. utility cut off, winter clothing. Payments to a family are made via our support worker who must receive authority from their line manager. Payments are restricted to a maximum of £50.
- Sodexo Justice Service - funding towards staff and other costs of the Addiewell Prison Visitors' Centre.
- Edinburgh Airport - funding that has now been fully utilised and was for the purpose of aromatherapy sessions for family members affected by imprisonment.
- RS MacDonald Charitable Trust - funding towards family support work.
- The Big Lottery - funding towards KIN: a project by young people, for young people to help them communicate the experience of having a family member in prison.
- Seedbed Fund - funding towards peer support sessions for families affected by imprisonment.
- Barnardo's -funding towards a literature review project to help develop the SPS Family Strategy.
- Rayne Foundation - funding towards family support work and the management of this work.
- Prison Reform Trust - funding towards costs relating to a secondment position hosted by Families Outside. The purpose of the post is to carry out work on the project "Transforming Lives: reducing women's imprisonment."
- NHS Grampian -to fund health improvement projects for prisoners in Grampian.
- Northern Community Justice Authority - funding towards family support work.
- Greater Glasgow and Clyde NHS- to fund training development and delivery to health practitioners on the impact of imprisonment on families in the Greater Glasgow & Clyde area.
- South West Scotland Community Justice Authority-funding towards the family support work.
- The Venture Trust-funding of a joint project to offer a programme for ex-members of the armed forces and their families via the Positive Futures project.
- Salford University - funding towards the "Constructive Connections: building resilience of families affected by the justice system" project.
- Scottish Government CYPFEIF & ALEC Fund -funding towards the core work of Families Outside.
- Scottish Government (Visitors' Centre) - funding towards (a) the post of National Visitors' Centre Coordinator, and (b) the costs associated with running the Addiewell Prison Visitors' Centre.

## Notes (continued)

### 15 Net assets reconciliation

	31 March 2017		
	Unrestricted	Restricted	Total
	£	£	£
Fixed assets	7,177	2,072	9,249
Net current assets	197,187	60,018	257,205
	---	---	---
	204,364	62,090	266,454
	=		

	31 March 2016		
	Unrestricted	Restricted	Total
	£	£	£
Fixed assets	1,475	4,598	6,073
Net current assets	190,743	59,823	250,566
	---	---	---
	192,218	64,421	256,639
	=	---	

### 16 Operating leases

The charity has minimum future commitments under operating leases as follows:

	2017	2016
	£	£
Due within one year	15,540	11,917
Due within two to five years	29,615	---
	<u>45,155</u>	<u>11,917</u>

### 17 Company limited by guarantee

The trustees have each agreed to contribute £1 in the event of the company being wound up.

### 18 Related party transactions

The charitable company received donations of £25 from Sacra and £5,000 from the Venture Trust, both of which have a mutual trustee with the charitable company £350 was paid to Children in Scotland Ltd for course attendance fees.

### 19 Ultimate controlling party

The charitable company is constituted under its Memorandum and Articles of Association and is managed by its trustees.