

Families Outside

Financial statements

31 March 2019

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	
Satwat Rehman	Vice Chairman	
Kevin Havelock	Treasurer	
Mark Bell	Individual	<i>appointed 14 March 2019</i>
Linda Bendle	Individual	<i>appointed 21 June 2018</i>
Andrew Fraser	Individual	
Rona Fraser	Individual	
Daniel Gunn	Individual	
Anne Kent	Individual	
Richard Murray	Individual	
Ciara Findlay	Individual	<i>appointed 14 March 2019</i> <i>resigned 27 June 2019</i>

Prof Nancy Loucks OBE	Company Secretary
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Auditors

MHA Henderson Loggie, 11-15 Thistle Street, Edinburgh EH2 1DF

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 committees:

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

Both committees 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:

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

Trustees' report (continued)

1. Structure, governance and management (*continued*)

- Remuneration of key management personnel (*continued*)

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.

COSLA has since released the salary scales backdated to 2018/2019 and projected forward to 2020/2021. Families Outside applied a 1% increase per annum, while the COSLA scales had been frozen, which resulted in the charity being almost in line with the COSLA scales published for 2019/2020. Families Outside will now be making a decision as to whether, for the 2020/2021 financial year onwards, it will resume its alignment with the COSLA annual increase or maintain its own rate of increase per scale point.

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:

- Excellent appraisal and performance evaluations for the year;
- The staff member's compliance with the organisation's Code of Conduct;
- The financial constraints of the organisation, and;
- The staff member having been in post for at least 6 months of the current financial year.

- 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 bi-annual updating.

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

With a regular quarterly 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.

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

Countermeasures:

- Apply to a range of funds in an ongoing, 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).

Trustees' report (continued)

1. Structure, governance and management (*continued*)

- Risk management (*continued*)

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

Countermeasures:

- i. Support, supervision, and appraisal policies/meetings, and team meeting to allow staff to air concerns.
 - ii. Offer of attractive employment package, including salary, that is commensurate with each individual role.
 - iii. Maintain credibility and funding base.
 - iv. Provide sufficient training and development opportunities, and evaluate the benefits in support of the business, staff and volunteers.
 - v. Having specific volunteer policies and procedures in place to support volunteer recruitment, training and retention.
 - vi. Maintain and manage public profile.
 - vii. Have appropriate external human resources support and relevant policies in place.
 - c. Manage external key relationships and partnerships effectively.

Countermeasures:

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

2. Objectives and activities

Families Outside works to improve outcomes for children and families affected by imprisonment in Scotland. The company carries out this purpose through aiding the relief of poverty, hardship, suffering, and distress among partners, children, and dependents of persons involved within the criminal justice system.

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 disadvantage. 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.

Trustees' report (continued)

2. Objectives and activities (*continued*)

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

- The improvement of outcomes for children and families affected by imprisonment, 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.
- 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 disadvantage.
- A sustainable and viable service is provided to children and families affected by imprisonment 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.

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

- Ongoing core activities

- Direct support: We offer direct 1-to-1 support to children and families affected by imprisonment throughout Scotland through our Regional Family Support Coordinators (RFSCs). In 2018/2019, our Direct Family Support Team received 499 referrals, the number of family members supported totalling 962 (535 adults/427 children);
- Helpline: We provide a national freephone Support & Information Helpline, email and text support, and webchat service, supporting 2,604 contacts from families and professionals in 2018/2019. In dealing with families across Scotland, this service identifies locally-based resources and refers people to support in their area, including the RFSCs;
- 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 provide training to about 3,000 participants each year throughout Scotland and beyond (3,242 in 2018/2019). We also raise awareness through facilitation of the Parliamentary Cross-Party Group on Children & Families Affected by Imprisonment;
- 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;
- Schools: We develop work in schools to support children affected by a family member's imprisonment, including Continuing Professional Development sessions for teachers for teachers throughout Scotland: at schools, with recruits at training colleges, and taking them into the prisons to experience the environment for themselves;
- 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);

Trustees' report (continued)

2. Objectives and activities (continued)

- Ongoing core activities (continued)
 - 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; and we support the Project Manager for Scotland & Northern Ireland for the Prison Reform Trust's transforming Lives project.
 - 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;
 - 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; an eNewsletter; website (refreshed and relaunched this year); as well as regular updates via social media;
 - Support for other organisations: We work with families through cross-referral, training, and sharing of information and practice, particularly through delivery of training and through our role as National Coordinator for prison visitor centres; and
 - Events: We regularly provide exhibitions/presentations/workshops at conferences and other events.
- Projects, publications, and research activities
 - Hosted a national conference in November 2018 entitled "'What About Me?' Support for young people affected by imprisonment", as part of the Scottish Government's Year of the Young Person. The event proved to be a success, with those young people in attendance speaking and having their voices heard by over 150 delegates, including those from statutory and voluntary organisations, and the Cabinet Secretary for Justice;
 - Ran a 'Send Your MSP to Prison' campaign, which challenged MSPs to travel to their local prison via public transport to experience prison from a family's perspective, concluding with a Parliamentary event.
 - Hosted the annual National Prison Visitor Centre conference in June 2018, again focused on the Year of the Young Person;
 - Revised and updated the Framework for Support for Families Affected by the Justice System;
 - Employed a Volunteer Marketing Manager, funded by the Social Economy Growth Fund, to develop and implement an infrastructure for Families Outside to benefit from input from volunteers;
 - Employed a Group Work & Peer Support Manager, funded by the Social Economy Growth Fund, to develop and implement group work and peer support for young people and their carers in the west of Scotland;
 - Employed a Helpline Worker, funded by the Social Economy Growth Fund, and introduced the use of volunteers to increase capacity for the Helpline;
 - Employed two new RFSCs for Lanarkshire and Stirlingshire to increase capacity and fill geographical gaps in service;
 - Completed research alongside the University of Salford on behalf of NHS Greater Glasgow & Clyde into the experiences of children and young people with a parent in the justice system;
 - Again played an active role in the annual Children of Prisoners Europe (COPE) awareness-raising campaign, 'Not My Crime, Still My Sentence';
 - 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, this year participating in research and publishing a report on the impact of maternal imprisonment on children¹;

¹ <http://www.prisonreformtrust.org.uk/portals/0/documents/what%20about%20me.pdf>

Trustees' report (continued)

2. Objectives and activities (continued)

- Projects, publications, and research activities (continued)
 - Jointly with COPE, we supported two teenagers to attend the annual CATS conference (Children as Actors for Transforming Society) in Switzerland, funded through COPE and Crowdfunding;
 - Continued our involvement in the New Routes Public Social Partnership, led by the Wise Group;
 - Continued participation the In Tune music project for children and their parents, and development of the KIN arts collaborative of young people aged 15-25, both in collaboration with Vox Liminis;
 - Continued the delivery of our 'Out of the Shadows' training resource on the impact of a family member's imprisonment on young people;
 - Successfully introduced a system of charging for delivery of training, with no reduction in uptake;
 - Released new publications including a chapter on child & family impact assessments²; a briefing paper on the impact of electronic monitoring on families, as part of our In Brief series; and a report on the best interest of children when sentencing a parent³;
 - Our 'Reversible Thinking' video continues to be shared internationally and has been translated into several languages;
 - Continued work on support to children of prisoners through schools, particularly through delivery of in-prison Continuing Professional Development courses to teachers;
 - Continued an active role with NHS Scotland, as a member of the ACEs Hub, in promoting awareness of Adverse Childhood Experiences; and
 - Took up the role as co-chair of the Justice & Care work stream for the Independent Care Review.

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 the role of IT in promoting family contact; Lord Farmer's Review on the importance of family ties for women in prison; the Management of Offenders Bill; and Scotland's compliance with the 2018 Council of Europe recommendations regarding children of prisoners.

The Regional Family Support Coordinators and Families Outside managers work closely with the Scottish Prison Service, Community Planning Partnerships, and Community Justice Scotland to assist in the development and implementation of policy and practice with regard to prisoners' families. 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 our most popular course and continues to be 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 and to the professionals who work with them. It is the first port of call for many families, who can receive immediate support or can then be linked to further support, including to our regional family support staff. The Helpline also underpins the

² <https://global.oup.com/academic/product/prisons-punishment-and-the-family-9780198810087?cc=gb&lang=en&>

³ <https://www.familiesoutside.org.uk/content/uploads/2018/05/Best-Interests-of-the-Child-when-Sentencing-a-Parent-UPDATD.pdf>

Trustees' report (continued)

3. Achievements and performance (continued)

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, webchat, e-mail, social media, and 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 over 3,800 'followers' on Twitter and nearly 1,100 followers on Facebook, for example, which are increasing their value to us as a means of campaigning and communication. We have also recently opened an Instagram account.

In addition to our social networking sites, we completed a thorough update and relaunch of our website to respond to the needs of the families we support. The website is a primary means for families, professionals, researchers, and others to access information and support.

4. Financial review

The Statement of Financial Activities shows that Families Outside ended the year with a surplus of £66,925, which compares with a deficit of £10,837 for the previous year.

The surplus for the 2018/2019 financial year is made up of the following:

- a. unrestricted surplus totaling £19,443 which resulted in our unrestricted funds increasing from £233,238 as at 31 March 2018 to £252,681 at 31 March 2019.
- b. a restricted surplus of £47,482 relating to:
 - a. restricted income from a first year payment of a three grant from The Big Lottery "Improving Lives", which covers the period October 2018 – September 2019. The income of £43,533 for the period from April – September 2019 was recognised in 2018/2019, but will be spent in 2019/2020;
 - b. restricted income from The Robertson Trust of £1,000 to be placed in reserve and spent on development of a resource for young children visiting a family member in prison;
 - c. overspend of £3,201 for the *Street Sport* project, offset against existing restricted project reserve from Children in Need;
 - d. restricted income of £8,000 received from Dumfries & Galloway to be placed in restricted reserve and used to fund family support work in this local authority area in 2019/2020;
 - e. overspend of £375 for our *Marathon Run* project offset against existing restricted project reserve from NHS Grampian;
 - f. overspend of £421 for our *Safe Place* peer support project offset against existing restricted project reserve from the Seedbed Fund;
 - g. overspend of £151 of our discretionary fund for families affected by imprisonment, offset against restricted reserves from the existing fund;
 - h. expenditure on depreciation of £903 from income received in 2014/2015 from the Scottish Government, currently being held in restricted reserve, and which is now fully drawn down to cover depreciation on the specified capital items.

The financial position and the review of financial systems and controls of the organisation are monitored on a quarterly basis by the Risk & Audit Committee, which reports to the Board of Trustees.

Trustees' report (continued)

4. Financial review (continued)

- Principal funding sources for 2018/2019

Children, Young People & Families Early Intervention Fund	Scottish Government
Social Economy Growth Fund	The Dulverton Trust
The Gannochy Trust	The Volant Trust
Children In Need	The Wise Group
NHS Great Glasgow & Clyde	The Robertson Trust
The Big Lottery	Fife Council
The Michael & Shirley Hunt Charitable Trust	The A B Charitable Trust
The Tudor Trust	The Venture Trust
The Garfield Weston Foundation	The Prison Reform Trust
Highland Council (Small Change for Justice)	Fife Council
Imagine Foundation	STV Appeal

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 as detailed above.

In addition, we would like to thank the following local authority Community Planning Partnerships for their contributions in supporting the work of Families Outside: South Lanarkshire, Perth & Kinross, Shetland, Orkney, Dumfries & Galloway, and North Lanarkshire. Additional funds were gratefully received from the Edinburgh Quakers, Dunfermline Soroptimists, and the many individuals who donated through Total Giving.

Finally, we received a number of grants thanks to our work with fundraisers, Winning Leishman. These funders provided much needed donations, with many of them requesting to remain anonymous.

- Reserves policy

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

a. Restricted reserves	£69,861
b. Unrestricted reserves	£252,681
c. Free reserves	£246,031

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 2019/2020, the free reserves amount of £246,031 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 £246,031 is just inside 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 £490,000.

Although, the organisation has now achieved the lower end of its free reserve policy, Families Outside still endeavours to increase this to the higher end of between £326,000 - £490,000.

Trustees' report (continued)

4. Financial review (continued)

- Reserves policy (continued)

The practice taken to increase the reserves level will be one that aims for an unrestricted surplus in 2019/2020. 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 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:

- maintain a continuous stream of funding applications and requests to cover and exceed existing costs within the financial year.
- 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 2019/2020 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 the next National Prison Visitor Centre conference, focusing on support for families at the point of their family member's release from prison;
- Support children and young people to present their views at the annual COPE conference;
- Participate in COPE's annual Not My Crime, Still My Sentence campaign;
- Host an event to mark the 30th anniversary of the UN Convention on the Rights of the Child and how this relates to children affected by imprisonment;
- Launch research into the experiences of children and young people with a parent in the justice system;
- Launch new publications including a resource for families to prepare for someone's release from prison; two new editions of In Brief, summarising research into the experience of young people with a sibling in prison and into the cost of imprisonment for families and communities; and a chapter on the work of Families Outside for Palgrave Macmillan (Handbook of Prison and the Family);
- Continue our work on Child & Family Impact Assessment and publications, informing the debate on Information Sharing with the Named Person;
- Review and reconfigure the organisational structure to further our overall aims more effectively;
- Recruit a Policy Manager to support our input to policy more effectively at local and national levels;
- Relocate the head office to a facility more appropriate for the number of staff working from it;
- Host student internships to inform our work on travel & transport and information sharing;
- Introduce a programme of social work student placements;
- 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;

Trustees' report (continued)

5. Plans for the future (*continued*)

- 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, 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 (COPE) and the International Coalition for Children with Incarcerated Parents (INCCIP).

6. New premises

With demand for the services Families Outside provides to children and families affected by imprisonment continually increasing, the organisation has, as a result, grown significantly in the last decade. As such, the premises we have considered home for 11 years on Great King Street in Edinburgh is no longer fit for purpose, with an increased staffing capacity to help us cope with the growing number of families involved in the criminal justice system who come to Families Outside for help and support.

With budgets tight, this has been a carefully thought out decision and, so from the beginning of December 2019, Families Outside will relocate to a larger premises on Gayfield Square in Edinburgh. This will allow us to function with even greater effectiveness as a charity supporting families in Scotland, allowing us to continue to provide a much needed service to the families in Scotland who need us.

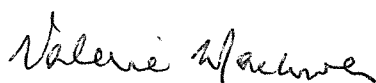
6. Auditors

A resolution to re-appoint auditors for the ensuing year will be proposed at the annual general meeting. The trustees' report is prepared in accordance with the special provisions of the Companies Act 2006 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



Valerie Macniven

Registered office:
13 Great King Street
Edinburgh
EH3 6QW

19 September 2019

Statement of trustees' responsibilities

The trustees (who are also the directors of Families Outside for the purposes of company law) are responsible for preparing of 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.

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

Opinion

We have audited the financial statements of Families Outside (the 'company') for the period ended 31 March 2019 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March and of 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 requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you, where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Trustees' report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we

identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report which includes the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report which includes the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report which includes the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, 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 are not made; or
- we have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purposes of charitable law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's directors, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee 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 members and the charity's directors those matters we are required to state to them in an auditor's 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, its members as a body and its directors as a body, for our audit work, for this report, or for the opinions we have formed.



James Davidson (Senior Statutory Auditor)
For and on behalf of MHA Henderson Loggie,
Chartered Accountants
Statutory Auditor
(Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)

11-15 Thistle Street
Edinburgh
EH2 1DF

19 September 2019

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

Statement of financial activities (Incorporating Income and expenditure account)
for the year ended 31 March 2019


		2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £	2018 Total Funds £
	Note				
Income					
Donations and legacies	2	2,447	-	2,447	9,236
Other trading activities	3	19,937	-	19,937	9,124
Income from investments	4	352	-	352	74
Income from charitable activities	5	285,596	624,236	909,832	732,886
		<hr/>	<hr/>	<hr/>	<hr/>
Total income and endowments		308,332	624,236	932,568	751,321
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure					
Expenditure on raising funds	6	(10,922)	(302)	(11,224)	(11,332)
Expenditure on charitable activities	7	(277,967)	(576,452)	(854,419)	(750,826)
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		(288,889)	(576,754)	(865,643)	(762,158)
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/ (expenditure)		19,443	47,482	66,925	(10,837)
		<hr/>	<hr/>	<hr/>	<hr/>
Balances brought forward at 1 April 2018		233,238	22,379	255,617	266,454
		<hr/>	<hr/>	<hr/>	<hr/>
Balances carried forward at 31 March 2019		252,681	69,861	322,542	255,617
		<hr/>	<hr/>	<hr/>	<hr/>

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

Balance sheet
at 31 March 2019

	<i>Note</i>	2019 £	2019 £	2018 £	2018 £
Fixed assets					
Tangible assets	11		9,293		7,250
Current assets					
Debtors	12	79,592		15,509	
Cash at bank		270,405		266,469	
		<hr/>		<hr/>	
		349,997		281,978	
Creditors: amounts falling due within one year	13	(36,748)		(33,611)	
		<hr/>		<hr/>	
Net current assets			313,249		248,367
			<hr/>		<hr/>
Net assets			322,542		255,617
			<hr/>		<hr/>
Funds					
Unrestricted	14		252,681		233,238
Restricted	14		69,861		22,379
			<hr/>		<hr/>
Total funds	15		322,542		255,617
			<hr/>		<hr/>

These financial statements have been prepared in accordance with the special provisions relating to small companies within the Companies Act 2006 and were approved and authorised for issue by the Board of trustees on 2019 and were signed on its behalf by:



Valerie Macniven
Chairman

Statement of cash flow
for the year ended 31 March 2019

	2019 £	2019 £	2018 £	2018 £
Cash flows from operating activities				
Net income/ (expenditure)	66,925		(10,837)	
Depreciation	5,727		4,769	
Income from investments	(352)		(74)	
Decrease/(increase) in debtors	(64,083)		4,290	
(Decrease)/increase in creditors	3,137		(29,760)	
Loss on disposal	187		-	
	<hr/>		<hr/>	
Cash (used in)/ provided by operating activities		11,541		(31,612)
Cash flows from investing activities				
Investment income	352		74	
Purchase of fixed assets	(7,957)		(2,770)	
	<hr/>		<hr/>	
Cash used in investing activities		(7,605)		(2,696)
		<hr/>		<hr/>
(Decrease)/ increase in cash and cash equivalents in the year		3,936		(34,308)
Cash and cash equivalents at the beginning of the year		266,469		300,777
		<hr/>		<hr/>
Total cash and cash equivalents at the end of the year		270,405		266,469
		<hr/>		<hr/>
Cash and cash equivalents comprise:				
Cash at bank		270,405		266,469
		<hr/>		<hr/>

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", and in accordance with Financial Reporting Standard 102 (FRS 102).

The financial statements are prepared in £ sterling, which is the functional currency of the charity, rounded to the nearest pound.

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 income 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 funds 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
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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.

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In preparing these financial statements, the directors have made the following judgements:

- Determine whether leases entered into by the charity as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

2. Donations and legacies

	31 March 2019			31 March 2018		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations	2,447	-	2,447	9,236	-	9,236
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Notes (continued)

3 Other trading income

	31 March 2019			31 March 2018		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Conference income and events	14,745	-	14,745	8,324	-	8,324
Research income	5,192	-	5,192	800	-	800
	<u>19,937</u>	<u>-</u>	<u>19,937</u>	<u>9,124</u>	<u>-</u>	<u>9,124</u>

Included in Conference income above is conference sponsorship received of £3,000 from NHS Greater Glasgow & Clyde and £5,000 from The Scottish Government.

4 Income from investments

	31 March 2019			31 March 2018		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Interest receivable	352	-	352	74	-	74

5 Income from charitable activities

	31 March 2019			31 March 2018		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
The Scottish Government	142,928	-	142,928	136,500	-	136,500
The Wise Group	-	71,115	71,115	-	61,346	61,346
The Volant Trust	10,000	-	10,000	10,000	-	10,000
The Gannochy Trust	-	13,000	13,000	-	13,000	13,000
Imagine Foundation	10,000	-	10,000	10,000	-	10,000
The Tudor Trust	-	40,000	40,000	-	50,000	50,000
Michael & Shirley Hunt Char. Trust	-	825	825	-	1,791	1,791
Nancie Massey Charitable Trust	-	-	-	-	5,000	5,000
The Robertson Trust	-	16,000	16,000	-	-	-
RS MacDonald Trust	-	-	-	-	15,000	15,000
STV Appeal	-	13,125	13,125	-	16,797	16,797
Fife Council	-	14,000	14,000	-	14,000	14,000
Scottish Legal Aid Board	-	-	-	-	38,857	38,857
Discretionary Fund	-	168	168	-	240	240
The Big Lottery Fund	-	86,692	86,692	-	-	-
Rayne Foundation	-	-	-	-	20,000	20,000
Prison Reform Trust	-	6,620	6,620	-	9,154	9,154
Greater Glasgow and Clyde NHS	-	11,219	11,219	-	-	-
The Dulverton Trust	30,000	-	30,000	30,000	-	30,000
Northern CJA	-	-	-	-	15,000	15,000
South West Scotland CJA	-	-	-	-	10,949	10,949
Venture Trust	-	1,250	1,250	-	5,000	5,000
Salford University	-	-	-	-	24,332	24,332
Children, Young People & Families	-	135,000	135,000	-	135,000	135,000
Early Intervention Fund	-	-	-	-	-	-
Scottish Government (Visitors Ctrs)	-	50,000	50,000	-	50,000	50,000
Children in Need	-	41,864	41,864	-	40,920	40,920
Garfield Weston Foundation	-	-	-	-	20,000	20,000
	<u>192,928</u>	<u>500,878</u>	<u>693,806</u>	<u>186,500</u>	<u>546,386</u>	<u>732,886</u>
Carried forward	192,928	500,878	693,806	186,500	546,386	732,886

Notes (continued)

5 Income from charitable activities (continued)

	31 March 2019			31 March 2018		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Carried forward	192,921	500,878	693,806	186,500	546,386	732,886
Anonymous donor #1	49,993	-	49,993	-	-	-
Highland Council - Small Change for Justice	-	4,000	4,000	-	-	-
Community Planning Partnerships (CPPs)	-	31,334	31,334	-	-	-
Small Trusts	32,675	-	32,675	-	-	-
Social Economy Growth Fund	-	82,637	82,637	-	-	-
Anonymous donor #2	10,000	-	10,000	-	-	-
Independent Care Review	-	3,720	3,720	-	-	-
Prison Advice Care Trust (PACT)	-	1,667	1,667	-	-	-
	<u>285,596</u>	<u>624,236</u>	<u>909,832</u>	<u>186,500</u>	<u>546,386</u>	<u>732,886</u>

6 Expenditure on raising funds

	31 March 2019			31 March 2018		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Bank charges	280	302	582	598	-	598
Conference and events costs	10,642	-	10,642	10,734	-	10,734
	<u>10,922</u>	<u>302</u>	<u>11,224</u>	<u>11,332</u>	<u>-</u>	<u>11,332</u>

7 Charitable activities – Family Support work

	31 March 2019			31 March 2018		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Wages and salaries	248,899	448,960	665,184	117,010	441,371	558,381
Meeting costs	-	2,227	2,227	400	1,800	2,200
Helpline	724	1,667	2,391	1,971	-	1,971
Research costs	-	11,026	11,026	1,776	20,503	22,279
Project development	-	41,199	41,199	150	27,665	27,815
Discretionary Fund	-	319	319	-	289	289
	<u>249,623</u>	<u>472,723</u>	<u>722,346</u>	<u>121,307</u>	<u>491,628</u>	<u>612,935</u>
Support costs (note 8)	<u>28,344</u>	<u>103,729</u>	<u>132,073</u>	<u>43,422</u>	<u>94,469</u>	<u>137,891</u>
	<u>277,967</u>	<u>576,452</u>	<u>854,419</u>	<u>164,729</u>	<u>586,097</u>	<u>750,826</u>

Notes (continued)

8 Support costs

	2019 £	2018 £
Other staff costs	15,775	13,404
Premises expenses	31,730	28,369
Office running costs	14,814	16,621
Publications	4,257	7,747
Travel	41,067	39,903
Website costs	3,109	11,467
Depreciation	5,727	4,769
Miscellaneous	1,496	2,185
Governance costs (note 9)	13,911	13,426
Loss on disposal of fixed assets	187	-
	<u>132,073</u>	<u>137,891</u>

9 Governance costs

	2019 £	2018 £
Wages and salaries	8,896	8,376
Board meetings	15	250
Auditors' remuneration	5,000	4,800
	<u>13,911</u>	<u>13,426</u>

10 Staff costs and numbers

	2019 £	2018 £
Wages and salaries	598,977	502,695
Social security costs	51,896	44,096
Pension contributions – Defined contribution scheme	23,207	19,966
	<u>674,080</u>	<u>566,757</u>
Compensation of key management personnel	<u>341,438</u>	<u>270,949</u>

No employee (2018: *None*) 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 £15 (2018 £82).

The charity contributes to a defined contribution scheme on behalf of employees. At the year end the charity was due to pay £4,041 (2018: £3,208) to the scheme.

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

	2019	2018
Number of employees	<u>25</u>	<u>22</u>

Key management personal are deemed to be the Chief Executive, Deputy Chief Executive & the seven Managers, in the previous year there were five Managers.

Notes (continued)

11 Tangible fixed assets

	Equipment £
<i>Cost</i>	
At beginning of year	35,921
Additions	7,957
Disposals	(3,395)
	<hr/>
At end of year	40,483
	<hr/>
<i>Depreciation</i>	
At beginning of year	28,671
Charge for year	5,727
On disposals	(3,208)
	<hr/>
	31,190
	<hr/>
<i>Net book value</i>	
At 31 March 2019	9,293
	<hr/>
<i>Net book value</i>	
At 31 March 2018	7,250
	<hr/>

12 Debtors

	2019 £	2018 £
Prepayments	1,329	1,329
Accrued income	78,263	14,180
	<hr/>	<hr/>
	79,592	15,509
	<hr/>	<hr/>

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	18,784	17,674
Tax and social security	15,964	12,478
Deferred income	2,000	3,459
	<hr/>	<hr/>
	36,748	33,611
	<hr/>	<hr/>
<i>Analysis of deferred income</i>		
Opening balance	3,459	32,458
Income deferred	2,000	3,459
Income released to statement of financial activities	(3,459)	(32,458)
	<hr/>	<hr/>
	2,000	3,459
	<hr/>	<hr/>

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

	2018 £	Incoming £	Outgoing £	2019 £
Unrestricted funds				
General fund	233,238	308,332	(288,889)	252,681
Restricted funds				
The Wise Group	-	71,115	(71,115)	-
The Tudor Trust	-	40,000	(40,000)	-
Gannochy Trust	-	13,000	(13,000)	-
Michael & Shirley Hunt Charitable Trust	-	825	(825)	-
Kelly Family Charitable Trust	3,935	-	-	3,935
STV Appeal	-	13,125	(13,125)	-
Fife Council	-	14,000	(14,000)	-
Dr Guthrie's Association	1,448	-	-	1,448
Scottish Government (Capital)	903	-	(903)	-
Discretionary Fund	794	168	(319)	643
Seedbed Christian	1,871	-	(421)	1,450
Prison Reform Trust	-	6,620	(6,620)	-
NHS Grampian	1,240	-	(375)	865
The Venture Trust	-	1,250	(1,250)	-
Children & Young People Early Intervention Fund	-	135,000	(135,000)	-
Scottish Government – Visitors' Centre	-	50,000	(50,000)	-
Children in Need	12,188	41,864	(45,065)	8,987
Big Lottery Fund	-	86,692	(43,159)	43,533
Community Planning Partnerships	-	31,334	(23,334)	8,000
Highland Council (Small Change for Justice)	-	4,000	(4,000)	-
Independent Care Review	-	3,720	(3,720)	-
NHS Greater Glasgow & Clyde	-	11,219	(11,219)	-
PACT	-	1,667	(1,667)	-
Social Economy Growth Fund	-	82,637	(82,637)	-
Robertson Trust	-	16,000	(15,000)	1,000
	22,379	624,236	(576,754)	69,861
Total	255,617	932,568	(865,643)	322,542

Notes (continued)

14 Funds (continued)

	2017 £	Incoming £	Outgoing £	2018 £
Unrestricted funds				
General fund	204,364	204,935	(176,061)	233,238
Restricted funds				
The Wise Group	-	61,346	(61,346)	-
The Tudor Trust	-	50,000	(50,000)	-
Nancy Massey Charitable Trust	-	5,000	(5,000)	-
Gannochy Trust	-	13,000	(13,000)	-
Michael & Shirley Hunt Charitable Trust	-	1,791	(1,791)	-
Kelly Family Charitable Trust	4,201	-	(266)	3,935
Anonymous Donor #1	49,993	-	(49,993)	-
STV Appeal	-	16,797	(16,797)	-
Fife Council	-	14,000	(14,000)	-
Scottish Legal Aid Board	-	38,857	(38,857)	-
Dr Guthrie's Association	1,448	-	-	1,448
Scottish Government (Capital)	1,807	-	(904)	903
Discretionary Fund	842	240	(288)	794
R S MacDonald Charitable Trust	-	15,000	(15,000)	-
Seedbed Fund	1,952	-	(81)	1,871
Rayne Foundation	-	20,000	(20,000)	-
Prison Reform Trust	-	9,154	(9,154)	-
NHS Grampian	1,847	-	(608)	1,240
Northern Community Justice Authority	-	15,000	(15,000)	-
South West Scotland Community Justice Authority	-	10,949	(10,949)	-
The Venture Trust	-	5,000	(5,000)	-
Salford University	-	24,332	(24,332)	-
Children & Young People Early Intervention Fund	-	135,000	(135,000)	-
Scottish Government – Visitors' Centre	-	50,000	(50,000)	-
Children in Need	-	40,920	(28,732)	12,188
Garfield Weston Foundation	-	20,000	(20,000)	-
	62,090	546,386	(586,097)	22,379
Total	266,454	751,321	(762,158)	255,617

Restricted Funds – detail of awards and restrictions on use

- The Wise Group – to fund Families Outside family support work for the “New Routes” and “Wise Choices” project.
- The Tudor Trust - to fund the costs of our Regional Family Support Coordinators in their support of families affected by imprisonment.
- Nancy Massey Charitable Trust – funding towards family support work in the Lothian & Borders area..
- The Gannochy Trust - to fund family support work for families affected by imprisonment in Perth & Kinross.
- The Robertson Trust - to fund the staff costs of a Family Support Manager (Children & Young People), and a small one-off project for young children affected by imprisonment.
- 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 IT equipment at Families Outside's head office, replacing outdated and redundant equipment. Balance remaining for future children's website development.

Notes (continued)

14 Funds (continued)

- Anonymous donor #1 – funding towards family support work and the management of this work.
- STV Appeal – funding towards Family Support Manager (Children & Young People).
- Fife Council – to provide funding towards a support worker's salary in the Fife area.
- Dr Guthrie's Association – funds held in reserve to provide for supporting and training of 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.
- 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.
- Seedbed Fund – funding towards peer support sessions for families affected by imprisonment.
- R S MacDonald Charitable Trust – funding towards family support work.
- 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.
- South West Scotland Community Justice Authority – funding towards 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 research projects relating to poverty in Glasgow.
- Children & Young People Early Intervention (CYPFEIF) & ALEC Fund – funding towards the core work of Families Outside.
- Scottish Government (Visitors' Centre) – funding towards the post of National Visitors' Centre Coordinator.
- Children in Need – funding a the StreetSport project for young people affected by having a parent in HMP Grampian prison will participate in sport and creative activities at the prison family centre and in the community.
- The Big Lottery - funding towards support work for families affected by imprisonment in the west of Scotland.
- Community Planning Partnerships - funding from each local authority CPP for support for families within their area (South Lanarkshire, North Lanarkshire, Perth & Kinross, Dumfries & Galloway, Orkney, and Shetland.)
- Highland Council (Small Change for Justice) - to help fund family support work, helping families affected by imprisonment in the Highlands.
- Independent Care Review - income towards the Chief Executive's participation in the Independent Care Review.
- NHS Greater Glasgow & Clyde – funding towards the "Constructive Connections" project in developing guidance for professionals working with families, young people and children affected by imprisonment.
- PACT - to provide support to the helpline, taking calls from families in England & Wales.
- Social Economy Growth Fund - 100% funding of the project "Supporting Families Affected by Imprisonment."
- Garfield Weston Foundation – funding towards direct support for families.

Notes (continued)

15 Net assets reconciliation

	31 March 2019		
	Unrestricted £	Restricted £	Total £
Fixed assets	6,650	2,643	9,293
Net current assets	246,031	67,218	313,249
	<u>252,681</u>	<u>69,861</u>	<u>322,542</u>
	<u><u>252,681</u></u>	<u><u>69,861</u></u>	<u><u>322,542</u></u>
	31 March 2018		
	Unrestricted £	Restricted £	Total £
Fixed assets	6,346	904	7,250
Net current assets	226,892	21,475	248,367
	<u>233,238</u>	<u>22,379</u>	<u>255,617</u>
	<u><u>233,238</u></u>	<u><u>22,379</u></u>	<u><u>255,617</u></u>

16 Operating leases

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

	2019 £	2018 £
Due within one year	13,888	15,540
Due within two to five years	930	15,195
	<u>14,818</u>	<u>30,735</u>
	<u><u>14,818</u></u>	<u><u>30,735</u></u>

17 Financial instruments

	2019 £	2018 £
Financial assets that are debt instruments measured at amortised cost	78,263	14,180
Carrying amount of financial liabilities Measured at amortised cost	<u>18,784</u>	<u>17,674</u>
	<u><u>18,784</u></u>	<u><u>17,674</u></u>

Financial assets measured at amortised costs relate to accrued income. Financial liabilities which are measured at amortised cost relate to accruals.

18 Related party transactions

During the year membership fees of £205 (2018: £190) and training fees of £316 (2018: £451) were paid to Children in Scotland, which has a mutual director with the charitable company.

During the year the charitable company received donations of £Nil (2018: £137) from Sacro, a company with a mutual director.

19 Ultimate controlling party

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