

Families Outside

Financial statements

31 March 2018

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)	
Rona Fraser	(Individual)	
Daniel Gunn	(Individual)	
Anne Kent	(Individual)	
Dr Andrew Fraser	(Individual)	
Richard Murray	(Individual)	
Linda Bendle	(Individual)	<i>appointed 21 June 2018</i>
Janice McGowan	(Individual)	<i>resigned 8 June 2017</i>
Justin Hutton-Penman	(Vice Chairman)	<i>resigned 18 November 2017</i>
Jennifer Russell	(Individual)	<i>resigned 19 December 2017</i>

Prof Nancy Loucks OBE	(Company Secretary)
Auditors	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. Communication & 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. 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 particularly good example.

Trustees' report (continued)

1. Structure, Governance and Management (continued)

- Remuneration of key management personnel (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

- a. Excellent appraisal and performance evaluations for the year;
- b. The staff member's compliance with the organisation's Code of Conduct;
- c. The financial constraints of the organisation, and;
- d. 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 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:

- i. Ongoing application to a range of funds, monitored by Finance sub-group
- ii. Maintain and manage public profile and reputation.
- iii. Ensure a robust monthly budgeting process with awareness of required income.
- iv. Monitor efficiency savings and implementation of cost cutting where possible, and if necessary.
- v. Ensure process is in place if funding not secured (reserves policy and winding down exercise).

- b. 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 and Trustees 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.

Trustees' report (continued)

1. Structure, Governance and Management (continued)

- Risk management (continued)
- c. Recruit, train and keep competent staff/secondee/volunteers or maintain staff/secondee/volunteer motivation and morale.

Countermeasures:

- i. Use support, supervision, and appraisal policies and 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 and staff.
- v. Maintain and manage public profile.
- vi. 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 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.

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

- 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.
- 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 Outside will provide a sustainable and viable service as long as the demand for its work is evident.

In order to achieve these long-term key objectives, our targets include the following actions:

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

Trustees' report (continued)

2. Objectives and Activities (continued)

These aims are essential and ongoing 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:

- 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 2017/2018, our Direct Family Support Team received 454 referrals, the number of family members supported totalling 884 (586 adults/298 children);
- Helpline: We provide a national freephone Support & Information Helpline, email and text support, and webchat service, supporting 2,341 contacts from families and professionals in 2017/18. 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 (2,720 in 2017/18). 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);
- 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 support the Project Manager for Scotland & Northern Ireland for the Prison Reform Trust's transforming Lives project; and we are partners with The Venture Trust to support the families of participants in their Positive Routes 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;

Projects, publications, and research activities:

- Hosted a national conference in May 2017 focusing on support for families from the point of arrest, as well as the annual National Prison Visitor Centre conference in June 2017;
- Launched the first ever National Performance Framework for Prison Visitor Centres;
- Employed a Communications & Marketing Manager to raise awareness of our service and help families access support at the earliest possible stage;
- Implemented a comprehensive database, recording the work of our full service (Helpline and regional support) in a single system, as well as a Family Support Wheel to measure a family's progress on key issues over time;

Trustees' report (continued)

2. Objectives and Activities (continued)

Projects, publications, and research activities (continued)

- Conducted a full service review of our Helpline, acknowledging increased demand and the need for a fuller staffing complement;
- Extended our reach into Orkney and Shetland for the first time;
- Presented our work supporting families through prison visitor centres to the International Prisoners' Families Conference in Texas, and the work we are doing with schools and teacher training at the annual COPE conference in Naples;
- Provided input for a two-part play called 'A Family Sentence', written and performed by men in prison at Barlinnie in May 2017 and by their families at the Citizens Theatre in June 2017, as well as input for a short film called 'HOLD', premiered at the Edinburgh International Film Festival.
- Again played an active role in the annual Children of Prisoners Europe (COPE) awareness-raising campaign, 'Not My Crime, Still My Sentence';
- Chaired a workshop on children of prisoners on behalf of COPE and supported a young person to attend the EU Forum on the Rights of the Child in Brussels;
- Introduction of our Zendesk webchat system for the Helpline means we can now provide simultaneous translation in and out of most modern languages;
- 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;
- 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 Liminus;
- Continued the delivery of our 'Out of the Shadows' training resource on the impact of a family member's imprisonment on young people;
- Continued 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;
- Released new publications including a chapter on the experience of families of people convicted of a sexual offence <http://www.cambridgescholars.com/contemporary-research-and-analysis-on-the-children-of-prisoners> as well as briefing papers on stigma against partners of people convicted of sexual offences and on the experiences of children and young people with a parent in prison, as part of our In Brief series;
- 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 (this year extending this to Early Years practitioners) and launched our updated online resource for schools; and
- Continued an active role with NHS Scotland, as a member of the ACEs Hub, in promoting awareness of Adverse Childhood Experiences.

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 young people's experience of having a family member in prison and the Sentencing Council's consultation on the Sentencing Guidelines.

Trustees' report (continued)

3. Achievements and performance (continued)

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 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 3,500 'followers' on Twitter and nearly 1,000 followers on Facebook, for example, which are increasing their value to us as a means of campaigning and communication.

In addition to our social networking sites, we are working to re-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 our new Communications & Marketing Manager is working to target our markets more effectively.

4. Financial Review

The Statement of Financial Activities shows that Families Outside ended the year with a deficit of £10,837, which compares with a surplus of £9,815 for the previous year.

The surplus for the 2017/2018 financial year is made up of the following:

- a. unrestricted surplus totaling £28,874 which resulted in our unrestricted funds increasing from £204,364 as at 31 March 2017 to £233,238 at 31 March 2018.
- b. a restricted deficit of £39,711 relating to:
 - expenditure of a full grant received in February 2017, and drawn from reserves, of £49,993 from an anonymous donor used to fund family support work in the 2017/2018 financial year;
 - underspend of £12,188 for the Street Sport project, funded by Children in Need and laced into restricted reserves for use in 2019/2020.
 - expenditure on depreciation of £266 from income received in 2014/2015 from the Kelly Family Charitable Trust being held in restricted reserve, and now fully drawn down to cover depreciation on specified capital items;
 - overspend of £608 for our Marathon Run project offset against existing restricted project reserve from NHS Grampian;
 - overspend of £81 for our Safe Place peer support project offset against existing restricted project reserve from the Seedbed Fund;

Trustees' report (continued)

4. Financial Review (continued)

- overspend of £48 on our discretionary fund for families affected by imprisonment literature review offset against restricted reserves from the Discretionary Fund;
- 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 an I.T. server.

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.

- Principal funding sources for 2017/2018

The Third Sector Early Intervention Fund	Scottish Government
The R S Macdonald Charitable Trust	The Dulverton Trust
The Gannochy Trust	The Volant Trust
Children In Need	The Wise Group
The Nancie Massey Charitable Trust	The Rayne Foundation
The Tudor Trust	The Venture Trust
The Garfield Weston Foundation	The Prison Reform Trust
South West Scotland Community Justice Authority	Northern Community Justice Authority
Salford University	Fife Council
Imagine Foundation	STV Appeal
The Scottish Legal Aid Board	The Michael & Shirley Hunt Charitable Trust

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 Cash For Kids, the Edinburgh Quakers, Price Waterhouse Coopers, Dunfermline Soroptimists, and the Friends of Families Outside and everyone else who made donations and supported our activities throughout the year.

- Reserves Policy

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

a. Restricted reserves	£22,379
b. Unrestricted reserves	£233,238
c. Free reserves	£226,892

Trustees' report (continued)

4. Financial Review (continued)

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 2018/2019, the free reserves amount of £226,892 covers approximately three and a half 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 £226,892 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 £380,000.

Although, the organisation has now achieved the lower end of its free reserve policy, Families Outside still endeavours to increase this to the mid to higher end, £275,000 - £380,000.

The practice taken to increase the reserves level to the mid to higher end will be one that aims for a significant unrestricted surplus in 2018/2019. 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 2018/2019 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 the Year of the Young Person;
- Run the Send Your MSP to Prison campaign and event to raise awareness amongst MSPs of the challenges families face in maintaining ties when someone goes to prison;
- Participate in COPE's annual Not My Crime, Still My Sentence campaign;
- Host our next national conference, focusing on support for children and young people of school age as part of the Scottish Government's Year of the Young Person;
- Complete and launch research into the experiences of children and young people with a parent in the justice system;
- Launch new publications including a report on the best interests of the child when sentencing a parent; a new edition of In Brief, summarising research into the experience of families when someone is subject to electronic tagging; a chapter on Child & Family Impact Assessments for Oxford University Press (Prisons, Punishment and the Family); 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;

Trustees' report (continued)

5. Plans for future periods (continued)

- Recruit a Volunteer Manager to Facilitate student/volunteer placements to increase staff capacity and improve support for families;
- Recruit a Group Work & Peer Support Coordinator to develop and facilitate further peer-led support for families;
- Increase capacity for the Helpline through additional staff and possibly volunteers;
- Work alongside Police Scotland to improve means of supporting families at the point of arrest;
- 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, 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.

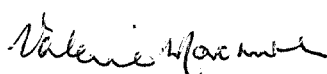
6. Auditors

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



Valerie Macniven

Registered office:
13 Great King Street
Edinburgh
EH3 6QW

20 September 2018

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 2018 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 Henderson Loggie, Statutory Auditors
(Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)

20 September 2018

11-15 Thistle Street
Edinburgh
EH2 1DF

Statement of financial activities (Incorporating Income and expenditure account)

for the year ended 31 March 2018

		2018 Unrestricted Funds £	2018 Restricted Funds £	2018 Total Funds £	2017 Total Funds £
	Note				
Income					
Donations and legacies	2	9,236	-	9,236	4,759
Other trading activities	3	9,124	-	9,124	695
Income from investments	4	74	-	74	213
Income from charitable activities	5	186,500	546,386	732,886	835,089
Total income and endowments		204,935	546,386	751,321	840,756
Expenditure					
Expenditure on raising funds	6	(11,332)	-	(11,332)	(3,485)
Expenditure on charitable activities	7	(164,729)	(586,097)	(750,826)	(827,456)
Total expenditure		(176,061)	(586,097)	(762,158)	(830,941)
Net income/ (expenditure)		28,874	(39,711)	(10,837)	9,815
Balances brought forward at 1 April 2017		204,364	62,090	266,454	256,639
Balances carried forward at 31 March 2018		233,238	22,379	255,617	266,454

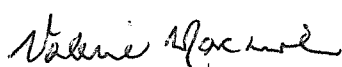
All of the activities of the company are classed as continuing.

Balance sheet

at 31 March 2018

	Note	2018 £	2018 £	2017 £	2017 £
Fixed assets					
Tangible assets	11		7,250		9,249
Current assets					
Debtors	12	15,509		19,799	
Cash at bank		266,469		300,777	
		281,978		320,576	
Creditors: amounts falling due within one year	13	(33,611)		(63,371)	
Net current assets			248,367		257,205
Net assets			255,617		266,454
Funds					
Unrestricted	14		233,238		204,364
Restricted	14		22,379		62,090
Total funds	15		255,617		266,454

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 20 September 2018 and were signed on its behalf by:



Valerie MacNiven
Chairman

Statement of cash flow
for the year ended 31 March 2018

	2018 £	2018 £	2017 £	2017 £
Cash flows from operating activities				
Net income/ (expenditure)	(10,837)		9,815	
Depreciation	4,769		4,921	
Income from investments	(74)		(213)	
Decrease/(increase) in debtors	4,290		7,787	
(Decrease)/increase in creditors	(29,760)		20,142	
Cash (used in)/ provided by operating activities		(31,612)		42,452
Cash flows from investing activities				
Investment income	74		213	
Purchase of fixed assets	(2,770)		(8,097)	
Cash used in investing activities		(2,696)		(7,884)
(Decrease)/ increase in cash and cash equivalents in the year		(34,308)		34,568
Cash and cash equivalents at the beginning of the year		300,777		266,209
Total cash and cash equivalents at the end of the year		266,469		300,777
Cash and cash equivalents comprise:				
Cash at bank		266,469		300,777

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 2017), 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 2018			31 March 2017		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations	9,236	-	9,236	4,759	-	4,759
	<u>9,236</u>	<u>-</u>	<u>9,236</u>	<u>4,759</u>	<u>-</u>	<u>4,759</u>

Notes (continued)

3 Other trading income

	31 March 2018			31 March 2017		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Conference income and events	8,324	-	8,324	(230)	-	(230)
Research income	800	-	800	925	-	925
	<u>9,124</u>	<u>-</u>	<u>9,124</u>	<u>695</u>	<u>-</u>	<u>695</u>

4 Income from investments

	31 March 2018			31 March 2017		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Interest receivable	74	-	74	213	-	213

5 Income from charitable activities

	31 March 2018			31 March 2017		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
The Scottish Government	136,500	-	136,500	130,000	-	130,000
The Wise Group	-	61,346	61,346	-	65,959	65,959
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	5,000	-	5,000
The Tudor Trust	-	50,000	50,000	-	-	-
Michael & Shirley Hunt Charitable Trust	-	1,791	1,791	-	1,868	1,868
Nancie Massey Charitable Trust	-	5,000	5,000	-	-	-
The Robertson Trust	-	-	-	-	16,500	16,500
Sodexo Justice Services	-	-	-	-	10,020	10,020
Anonymous Donor	-	-	-	-	50,000	50,000
RS MacDonald Trust	-	15,000	15,000	-	15,000	15,000
STV Appeal	-	16,797	16,797	-	4,375	4,375
Fife Council	-	14,000	14,000	-	14,413	14,413
Scottish Legal Aid Board	-	38,857	38,857	-	73,356	73,356
FCS Discretionary Fund	-	240	240	-	1,175	1,175
The Big Lottery Fund	-	-	-	-	18,465	18,465
Rayne Foundation	-	20,000	20,000	-	20,000	20,000
Prison Reform Trust	-	9,154	9,154	-	9,234	9,234
NHS Grampian	-	-	-	-	7,439	7,439
Greater Glasgow and Clyde NHS	-	-	-	-	26,831	26,831
The Dulverton Trust	30,000	-	30,000	30,000	-	30,000
Northern CJA	-	15,000	15,000	-	17,500	17,500
South West Scotland CJA	-	10,949	10,949	-	13,686	13,686
Venture Trust	-	5,000	5,000	-	5,000	5,000
Salford University	-	24,332	24,332	-	41,268	41,268
Scottish Government - Early Intervention	-	135,000	135,000	-	135,000	135,000
Scottish Government (Visitors Centre)	-	50,000	50,000	-	100,000	100,000
Children in Need	-	40,920	40,920	-	-	-
Garfield Weston Foundation	-	20,000	20,000	-	-	-
	<u>186,500</u>	<u>546,386</u>	<u>732,886</u>	<u>175,000</u>	<u>660,089</u>	<u>835,089</u>

Notes (continued)

6 Expenditure on raising funds

	31 March 2018			31 March 2017		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Bank charges	598	-	598	600	14	614
Conference and events costs	10,734	-	10,734	2,871	-	2,871
	<u>11,332</u>	<u>-</u>	<u>11,332</u>	<u>3,471</u>	<u>14</u>	<u>3,485</u>

7 Charitable activities – Family Support work

	31 March 2018			31 March 2017 - Restated		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Wages and salaries	117,010	441,371	558,381	119,120	489,681	608,801
Meeting costs	400	1,800	2,200	-	2,754	2,754
Helpline	1,971	-	1,971	2,405	-	2,405
Research costs	1,776	20,503	22,279	1,036	37,068	38,104
Project development	150	27,665	27,815	100	26,364	26,464
Emergency discretionary fund	-	289	289	-	1,095	1,095
	<u>121,307</u>	<u>491,628</u>	<u>612,935</u>	<u>122,661</u>	<u>556,962</u>	<u>679,623</u>
Total direct costs	121,307	491,628	612,935	122,661	556,962	679,623
Support costs (note 8)	43,422	94,469	137,891	42,389	105,444	147,833
	<u>164,729</u>	<u>586,097</u>	<u>750,826</u>	<u>165,050</u>	<u>662,406</u>	<u>827,456</u>

8 Support costs

	2018	2017
	£	£
Other staff costs	13,404	14,205
Premises expenses	28,369	31,494
Office running costs	16,621	16,073
Publications	7,747	17,886
Travel	39,903	46,529
Website costs	11,467	1,519
Depreciation	4,769	4,921
Miscellaneous	2,185	1,836
Governance costs (note 9)	13,426	13,370
	<u>137,891</u>	<u>147,833</u>

Notes (continued)

9 Governance costs

	31 March 2018			31 March 2017		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Wages and salaries	1,793	6,583	8,376	1,643	6,763	8,406
Board meetings	250	-	250	164	-	164
Auditors' remuneration	3,448	1,352	4,800	4,689	111	4,800
Total direct costs	<u>5,491</u>	<u>7,935</u>	<u>13,426</u>	<u>6,496</u>	<u>6,874</u>	<u>13,370</u>

10 Staff costs and numbers

	2018 £	2017 £
Wages and salaries	502,695	549,374
Social security costs	44,096	45,974
Pension costs	19,966	21,859
	<u>566,757</u>	<u>617,207</u>
Compensation of key management personnel	<u>270,949</u>	<u>278,179</u>

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 £82 (2017 £nil).

The charity contributes to a defined contribution scheme on behalf of employees. The cost for the period was £19,966. At the year end the charity was due to pay £3,208.

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

	2018	2017
Number of employees	<u>22</u>	<u>26</u>

Key management personal are deemed to be the Chief Executive, Deputy Chief Executive & the Five Managers.

Notes (continued)

11 Tangible fixed assets

	Equipment £
Cost	
At beginning of year	34,932
Additions	2,770
Disposals	(1,781)
	<hr/>
At end of year	35,921
	<hr/>
Depreciation	
At beginning of year	25,683
Charge for year	4,769
On disposals	(1,781)
	<hr/>
	28,671
	<hr/>
Net book value	
At 31 March 2018	7,250
	<hr/>
Net book value	
At 31 March 2017	9,249
	<hr/>

12 Debtors

	2018 £	2017 £
Prepayments	1,329	1,757
Accrued income	14,180	18,042
	<hr/>	<hr/>
	15,509	19,799
	<hr/>	<hr/>

13 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	17,674	18,241
Tax and social security	12,478	12,672
Deferred income	3,459	32,458
	<hr/>	<hr/>
	33,611	63,371
	<hr/>	<hr/>
Analysis of deferred income		
Opening balance	32,458	23,535
Income deferred	3,459	32,458
Income released to statement of financial activities	(32,458)	(23,535)
	<hr/>	<hr/>
	3,459	32,458
	<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

	Restated 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	49,993	-	(49,993)	-
STV Appeal	903	16,797	(16,797)	903
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
FCS Discretionary Trust	(61)	240	(288)	(109)
R S MacDonald Charitable Trust	-	15,000	(15,000)	-
Seabed Christian	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 CJA	-	15,000	(15,000)	-
SWS CJA	-	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

Notes (continued)

14 Funds (continued)

	Restated 2016 £	Incoming £	Outgoing £	2017 £
Unrestricted funds				
General fund	192,218	180,667	(168,521)	204,364
Restricted funds				
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)	-
R S MacDonald Charitable Trust	-	15,000	(15,000)	-
The Big Lottery	-	18,465	(18,465)	-
Seabed Christian	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 CJA	-	17,500	(17,500)	-
Greater Glasgow & Clyde NHS	-	26,831	(26,831)	-
SWS CJA	-	13,686	(13,686)	-
The Venture Trust	-	5,000	(5,000)	-
Salford University	-	41,268	(41,268)	-
Children & Young People Early Intervention 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” and “Wise Choices” projects.
- The Tudor Trust - funding towards family support work and the management of this work.
- 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 IT equipment at Families Outside's head office, replacing outdated and redundant equipment.
- 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.
- 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.
- 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.

Notes (continued)

14 Funds (continued)

- 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.
- FCS 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.
- Nancy Massey Charitable Trust – funding towards family support work.
- Seabed Christian – funding towards peer support sessions for families affected by imprisonment.
- Sodexo – funding towards staff and other costs of the Addiewell Prison Visitors' Centre
- R S 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.
- Barnardo's – funding towards a literature review project.
- 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 CJA – 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.
- SWS CJA – 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.
- Scottish Government - Children & Young People Early Intervention & 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.
- Children in Need – Funding a 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
- Garfield Weston Foundation – Funding towards direct support for families

Notes (continued)

15 Net assets reconciliation

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

16 Operating leases

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

	2018 £	2017 £
Due within one year	15,540	15,540
Due within two to five years	15,195	29,615
	<u>30,735</u>	<u>45,155</u>

17 Financial instruments

	2018 £	2017 £
Carrying amount of financial liabilities		
Measured at amortised cost	17,674	18,241

18 Company limited by guarantee

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

19 Related party transactions

The charitable company received donations of £137 from Sacro which has a mutual trustee with the charitable company. £641 was paid to Children in Scotland Ltd for training events.

20 Ultimate controlling party

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