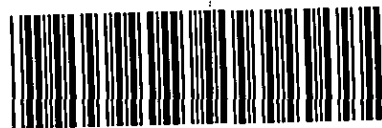


Families Outside
Financial statements

31 March 2012

Charity Number SCO 025366
Company Number SC 236539

THURSDAY



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Reference and administrative details

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

Board of Trustees

Gillian M Stewart, CB	(Chairman)	
Donald Millar	(Vice Chairman)	
Jennifer Stevenson	(Treasurer)	
Paul Carberry	(Individual)	
Sheila Gupta	(Individual)	
Janice McGowan	(Individual)	
Fiona Punton	(Individual)	(appointed 2 August 2011)
Marjory Russell, OBE	(Individual)	
Christopher Sheldon	(Individual)	
Stephen Swan	(Individual)	

Company Secretary Dr Nancy Loucks

Auditors Henderson Loggie, 34 Melville Street, Edinburgh, EH3 7HA.

Bankers Royal Bank of Scotland plc, 239 St. John's Road, Edinburgh, EH12 7XB

Trustees' report

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 quarterly Finance/HR sub-group meetings which 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 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.

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.

Objectives and activities

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 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.

Families Outside works to mitigate the effects of imprisonment on children and families - and consequently to reduce the likelihood of reoffending - through support and information for families and for those working with them. 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)*

Objectives and activities *(continued)*

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 experience with the criminal justice system and mitigate its impact on them;
- 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;
- Support and collaborate with other organisations to support families; and
- Ensure viability, effectiveness and impact of the organisation.

These aims are essential and ongoing and are facilitated by specific, often ongoing, activities which Families Outside are engaged in throughout the year. These activities help us in achieving our long term key objectives and include:

Ongoing core activities:

- Running the Families Outside national freephone Support & Information Helpline, supporting approximately 1,700+ families and professionals per annum;
- Direct service provision through our Family Support Workers to families affected by imprisonment. Extending to the whole of Scotland, the four members of staff have an annual caseload well in excess of the targeted 200 families in total per annum;
- Training/awareness-raising to audiences such as prison staff, police, staff and volunteers at other voluntary sector organisations, social workers, social work and psychology students, Children's Panel members, faith communities, the National Health Service, and secondary school students through the Life/Time project (outlined below). In 2011/12 our remit expanded to include the work of Kids VIP which, among related topics, trains prison staff on child protection and safeguarding. Overall, Families Outside provided training to approximately 2,000 individuals in 2011/12;
- Development of policy and practice alongside national and local statutory organisations, contributing through consultations, steering & advisory groups relevant to families and, from 2011, our Cross-Party Group on Children & Families Affected by Imprisonment;
- Publicity distributed to families affected by imprisonment and a wide range of professional contacts including courts/prisons/CABs/social work departments. This includes leaflets, professional packs, downloadable materials from our website and, in development, web-based training/eLearning resources;
- Regional contact through our Regional Coordinators who link with prisons, Community Justice Authorities and locally-based statutory and voluntary support services. This ensures our influence spreads throughout Scotland, allowing us to act effectively as a national umbrella organisation for services offering support to families affected by imprisonment;
- Support for other organisations working with families through cross-referral, training, evaluation and sharing of information and practice, particularly through coordination and chairmanship of the Criminal Justice Family Support Network; and
- Exhibitions/presentations/workshops at conferences and other events.

Trustees' report *(continued)*

Objectives and activities *(continued)*

Projects, publications and research activities:

- Continuation of the 'Routes out of Prison' partnership project with the Scottish Prison Service and the Wise Group. This includes direct support work with families and continuation of innovative work with prisoners and their partners through the Positive Relationships programme from Relationships Scotland;
- Continuation of The Life/Time project following its continued success in recent years. This is an initiative run by the Scottish Prison Service in collaboration with the police, Scottish Court Service, the fire service, The Red Cross, and ourselves, among other partners, to make young people in secondary schools aware of the impact of offending.
- Further development of an e-Learning package to make our training readily accessible throughout Scotland;
- In collaboration with Strathclyde Police, South West Community Justice Authority, and the Lighthouse Foundation, development of an information card for families to use at the point of arrest, due to be launched early in 2012/13;
- Publication of seven new information sheets for families on what happens when someone is convicted of a serious/sexual offence; information about the Sex Offenders Register; housing issues when someone goes to prison; preparing for a prison sentence; what to expect when starting a prison sentence, parole; and Fatal Accident Inquiries;
- Publication of a new edition of *In Brief* on the health impacts of family support work, as well as development of new leaflets aimed at workers in health and education;
- Instigation of research into the financial cost of having a family member in prison; and
- Through hosting of Winston Churchill Fellow Sarah Roberts, commencement of development work on support to children of prisoners through school.

Achievements and performance

Families Outside's profile and reputation is 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 new Cross-Party Group on Children & Families Affected by Imprisonment now plays a significant role in this. Prior to this we hosted an event at Parliament in preparation for the UN Committee on the Rights of the Child's Day of General Discussion in Geneva, which for the first time focused on children of imprisoned parents. We also travelled to Geneva to feed in to the Day of General Discussion, with our recommendations featuring in the subsequent analytical report from the Quaker United Nations Office (O. Robertson 2012, *Collateral Convicts*).

The Regional Coordinators and Chief Executive work closely with the Scottish Prison Service and Scotland's eight Community Justice Authorities (CJAs) to assist in the development and implementation of policy and practice with regard to prisoners' families, including chairmanship of Family Outcome Groups for the two CJAs that have them. We have also developed closer links with the police and courts, with the result that we now deliver training and awareness sessions to police and court staff in some areas.

Families Outside's Support & Information Helpline doubled its operating hours from September 2011 and continues to provide a direct service to families in need and to the professionals who work with them. It 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, more recently, 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.

Trustees' report *(continued)*

Achievements and performance *(continued)*

In addition to our social networking sites, we continue to develop our website to respond to the needs of the families we support. The site now includes a section for Frequently Asked Questions and a 'Jargon Buster' as well as a specific Contact page to supplement the contact details highlighted throughout the site. Following completion of an overhaul of our Helpline database last year, we completed a Search Engine Optimisation (SEO) to raise the prominence of Families Outside following related key word searches. In other words, Families Outside is now more likely to come up as a result of a 'Google' search when certain key words and phrases are entered. By the end of 2011, 'hits' to our website had increased to an average of 2,700 per week and were the main source of calls to our Helpline.

Our provision of direct support to families of prisoners continues to move from strength to strength: in the 2011/12 financial year, our Family Support Workers received 313 referrals, with the total number of family members totalling 764 (488 adults and 276 children). Family Support Work through Families Outside provides holistic, solution-focused support designed to meet the needs of the individual family members.

Finally, Families Outside hosted a number of significant events to support professionals who work with children and families of prisoners. In November 2011 we hosted our national conference, attracting 220 people with an additional 30+ on a waiting list. This included input from a panel of family members, as did a special screening of *Winter's Bone* at the Edinburgh Filmhouse, also in November. In February 2012 we organised a special event for our 21st birthday, namely a 'fireside chat' with the current and previous Chief Inspectors of Prisons for Scotland. The four Chief Inspectors addressed fifty invited audience members about their experiences with and views of families affected by imprisonment. This event received exceptionally positive feedback and is available to view on line via our website.

Financial review

The Statement of Financial Activities shows that Families Outside ended the year with a surplus of £28,853, which compares with a surplus of £59,104 for the previous year. This surplus is made up of the following:

- a restricted surplus of £2,757 relating to (i) the depreciation expense for equipment previously acquired from funding received from the Scottish Government; and (ii) inclusion of the remaining restricted income from 2011/12 provided by the Lankelly Chase Foundation to be used in 2012/13 for the continued training in relation to the acquisition of Kids VIP's work with children of prisoners in Scotland;
- an unrestricted surplus of £26,096. This means that our unrestricted funds have increased from £120,839 as at 31 March 2011 to £146,935 at 31 March 2012.

Funding from The Brook Trust was received in 2011/12 and as such, under SORP 2005, this has been recognised in the current financial year. However the funds will be carried forward in unrestricted reserves to 2012/13 when, with agreement from The Brook Trust, Families Outside will make use of the funds.

The financial position and the review of financial systems and controls of the organisation are monitored on a quarterly basis by a Finance/HR sub-group, which reports to the Board of Trustees.

The principal funding sources for 2011/12 were:

- | | |
|---------------------------------|----------------------------|
| • Scottish Prison Service | • LankellyChase Foundation |
| • The Robertson Trust | • The Brook Trust |
| • Scottish Government | • Crossreach |
| • The Wise Group | • The Monument Trust |
| • The Henry Smith Charity | • The Gannochy Trust |
| • RS MacDonald Charitable Trust | • Anonymous Donor |

Trustees' report *(continued)*

Financial review *(continued)*

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 Michael & Shirley Hunt Charitable Trust, the Friends of Families Outside and everyone else who made donations and supported our activities throughout the year. We would also like to thank The Big Lottery 'Award for All' and Sodexo Justice Services for providing funding for the Families Outside 20th Anniversary Conference in November 2011.

In addition, we were very grateful to have received restricted grants from Fife & Forth Valley Community Justice Authority and The Alexander Moncur Trust. These funds will be applied to the coming financial year 2012/13.

Reserves Policy

The unrestricted fund balance is £146,935, of which £145,897 represents the free reserves of the organisation arising from past operating results. 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, a target which has now been achieved.

Plans for future periods

In the forthcoming 2012/13 financial year, Families Outside will commit itself to the following activities:

- In collaboration with Strathclyde Police, South West Community Justice Authority, and the Lighthouse Foundation, launch an information card for families at the point of arrest.
- Continue to campaign and raise awareness within Parliament regarding the needs of children and families affected by imprisonment.
- Campaign through the UN's Universal Periodic Review of Human Rights regarding the UK's treatment of children with imprisoned parents.
- 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.
- Continue to provide direct support to families of offenders 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, Children's Panel members, NHS, police, schools, courts, social workers, students of social work and forensic psychology, and secondary school students.
- Linking with prisons, develop work within schools to support children of prisoners.
- Complete development of an e-Learning resource for professionals in justice, education, health and other sectors.
- Continue to promote the use and development of prison Visitors' Centres as a wider community resource, and often as the only means of accessing this vulnerable group.
- Continue to promote the development of play provision in prisons and deliver training to prison staff in this area.
- Continue direct development of policy and practice through participation in the national and regional Scottish Prison Service Children & Family Strategy Groups, Community Justice Authorities, the Scottish Working Group on Women's Offending, the Scottish Consortium on Crime and Criminal Justice and the Scottish Criminal Justice Voluntary Sector Forum as well as lobbying of Members of the Scottish Parliament and engagement with international bodies such as Eurochips.
- Pilot and review the use of Child & Family Impact Assessments at key stages in the criminal justice process.
- Provide further opportunities for family members to come together, talk and listen in a safe environment and feed more directly into our work.
- Produce *In Brief 7* on support to children of prisoners through schools and *In Brief 8* on the financial impact of a family member's imprisonment.

Trustees' report *(continued)*

Auditors

A resolution to appoint auditors for the ensuing year will be proposed at the annual general meeting in accordance with Section 485 of the Companies Act 2006.

The trustees' report is prepared in accordance with the special provisions relating to small companies in Part 15 of the Companies Act 2006.

Signed by order of the Trustees



Gillian M Stewart, CB
Chairman

Registered office:
13 Great King Street
Edinburgh

25 September 2012

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.

In so far as the trustees are aware:

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

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



HENDERSON LOGGIE

Chartered Accountants
34 Melville Street
Edinburgh
EH3 7HA

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

We have audited the financial statements of Families Outside for the year ended 31 March 2012 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of trustees and auditor

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

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

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

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or error.

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

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, Charities Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

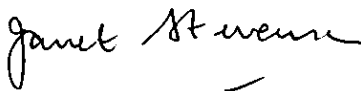
Opinion on other matters prepared by the Companies Act 2006

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

Matters on which we are required to report by exception

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

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



Janet Stevenson (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)

25 September 2012

Statement of financial activities (Incorporating Income and Expenditure Account)
for the year ended 31 March 2012

		2012	2012	2012	2011
		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	Funds	Funds
		£	£	£	£
Incoming resources					
Incoming resources from generated funds	2	2,666	15,416	18,082	19,700
Incoming resources from charitable activities	3	217,712	161,714	379,426	362,962
Other incoming resources		762	-	762	878
Total incoming resources		221,140	177,130	398,270	383,540
Resources expended					
Costs of generating funds	4	(1,854)	(13,536)	(15,390)	(12,154)
Charitable activities	5	(184,144)	(159,868)	(344,012)	(302,982)
Governance costs	7	(9,046)	(969)	(10,015)	(9,300)
Total resources expended		(195,044)	(174,373)	(369,417)	(324,436)
Net incoming resources for the period		26,096	2,757	28,853	59,104
Balances brought forward at 31 March 2011		120,839	3,851	124,690	65,586
Balances carried forward at 31 March 2012		146,935	6,608	153,543	124,690

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

Balance sheet
at 31 March 2012

	<i>Note</i>	2012 £	2012 £	2011 £	2011 £
Fixed assets					
Tangible assets	9		1,038		4,678
Current assets					
Debtors	10	14,617		10,963	
Cash at bank		163,448		146,743	
Creditors: amounts falling due within one year	11	178,065 (25,560)		157,706 (37,694)	
Net current assets			152,505		120,012
Net assets			153,543		124,690
Funds					
Unrestricted	12		146,935		120,839
Restricted	12		6,608		3,851
Total funds	13		153,543		124,690

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 25 September 2012 and were signed on its behalf by:

Gillian M Stewart

Gillian M Stewart, CB
Chairman

Notes

(forming part of the financial statements)

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and are in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice - Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued in 2005; the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

The Board consider it is appropriate to draw up the accounts on a going concern basis as sufficient funding has been secured to cover operational costs for the next 12 months. The Board is actively seeking funds for the following 12 months.

Incoming resources

- Incoming resources are included in the year in which they are receivable, which is when the company becomes entitled to the resource.
- Grants receivable are credited in the year for which they are received.
- Income that relates to future periods as a result of donor imposed conditions specifying the time period has been treated as deferred income.
- Income relating to the acquisition of fixed assets has been recognised as restricted income against which the appropriate depreciation will be charged.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The company is not registered for VAT and accordingly costs are shown gross of irrecoverable VAT. Where directly attributable, resources expended are allocated to the relevant functional category. Overhead and support costs are allocated to functional category on the basis of direct staff costs in each area of activity.

- *Cost of generating funds*
The costs of generating funds include expenditure incurred in supporting the charity and incurred on fundraising initiatives
- *Charitable activities*
The costs of charitable activities include expenditure incurred in supporting the charity and its objectives as set out in the directors' report.
- *Governance costs*
Governance costs are those incurred in connection with the, organisational administration and compliance with constitutional and statutory requirements.

Fixed assets and depreciation

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

Pensions

The company contributes to employees' individual pension plans. The amounts charged against the income and expenditure account represent the contributions to the defined contribution scheme and to individual pension plans in respect of the accounting period.

Notes (continued)

1 Accounting policies (continued)

Leases

Operating lease rentals are charged to the profit and loss account on a straight line basis over the period of the lease.

Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

2 Incoming resources from generated activities

	Unrestricted £	Restricted £	2012 £	2011 £
<i>Voluntary income</i>				
Donations	2,346	-	2,346	4,630
Membership fees	117	-	117	320
	<u>2,463</u>	<u>-</u>	<u>2,463</u>	<u>4,950</u>
<i>Generated funds</i>				
Conference income	-	12,446	12,446	7,305
Research income	-	2,970	2,970	7,301
<i>Investment income</i>				
Interest receivable	203	-	203	144
	<u>2,666</u>	<u>15,416</u>	<u>18,082</u>	<u>19,700</u>

3 Incoming resources from charitable activities

	Unrestricted £	Restricted £	2012 £	2011 £
Scottish Prison Service	-	29,892	29,892	29,521
The Robertson Trust	-	18,040	18,040	35,230
The Scottish Government	132,712	-	132,712	134,348
The Wise Group	-	53,228	53,228	61,066
Lothian & Border CJA	-	-	-	17,145
The Henry Smith Charity	-	25,000	25,000	25,000
RS MacDonald Charitable Trust	15,000	-	15,000	15,000
Lankelly Foundation	15,000	9,750	24,750	15,000
The Brook Trust	15,000	-	15,000	15,000
Crossreach	-	15,804	15,804	-
The Monument Trust	40,000	-	40,000	-
The Dulverton Trust	-	5,000	5,000	-
Miscellaneous charitable sources	-	5,000	5,000	15,652
	<u>217,712</u>	<u>161,714</u>	<u>379,426</u>	<u>362,962</u>

Notes (continued)

4 Costs of generating funds

	Unrestricted £	Restricted £	2012 £	2011 £
Wages and salaries	-	658	658	1,160
Bank charges	460	-	460	548
Conference costs	1,394	12,446	13,840	8,119
Research and project costs	-	432	432	2,327
	<u>1,854</u>	<u>13,536</u>	<u>15,390</u>	<u>12,154</u>

5 Charitable activities

	Unrestricted £	Restricted £	2012 £	2011 £
Wages and salaries	122,462	135,965	258,427	227,703
Meeting costs	276	-	276	97
Helpline	-	2,074	2,074	1,963
Research	193	-	193	110
Project development	383	1,448	1,831	4,411
	<u>123,314</u>	<u>139,487</u>	<u>262,801</u>	<u>234,284</u>
Total direct costs	123,314	139,487	262,801	234,284
Support costs (note 6)	<u>60,830</u>	<u>20,381</u>	<u>81,211</u>	<u>68,698</u>
	<u>184,144</u>	<u>159,868</u>	<u>344,012</u>	<u>302,982</u>

6 Support costs

	2012 £	2011 £
Other staff costs	13,409	7,036
Premises expenses	16,664	16,998
Office running costs	12,105	10,241
Publications	15,217	11,094
Travel	16,562	12,885
Website costs	2,545	5,352
Depreciation	3,640	3,640
Miscellaneous	1,069	1,452
	<u>81,211</u>	<u>68,698</u>

7 Governance costs

	Unrestricted £	Restricted £	2012 £	2011 £
Wages and salaries	4,903	969	5,872	5,707
Board expenses	500	-	500	92
Meeting costs	61	-	61	21
Auditors' remuneration - audit fee	3,582	-	3,582	3,480
	<u>9,046</u>	<u>969</u>	<u>10,015</u>	<u>9,300</u>

Notes (continued)

8 Staff costs and numbers

	2012 £	2011 £
Wages and salaries	231,609	188,226
Social security costs	23,714	38,064
Pension costs	9,634	8,280
	<u>264,957</u>	<u>234,570</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 £nil (2011 £nil).

The charity contributes to a defined contribution scheme on behalf of employees. The cost for the period was £9,634. At the year end the charity was due to pay £781.

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

	2012	2011
Number of employees	<u>10</u>	<u>8</u>

9 Tangible fixed assets

	2012 £
Cost	
At beginning of year	35,517
Additions	-
Disposals	-
	<u>35,517</u>
At end of year	35,517
Depreciation	
At beginning of year	30,839
Charge for year	3,640
On disposals	-
	<u>34,479</u>
At end of year	34,479
Net book value	
At 31 March 2012	<u>1,038</u>
Net book value	
At 31 March 2011	<u>4,678</u>

10 Debtors

	2012 £	2011 £
Prepayments	2,233	1,801
Accrued income	12,384	9,162
	<u>14,617</u>	<u>10,963</u>

Notes (continued)

11 Creditors: amounts falling due within one year

	2012 £	2011 £
Accruals	6,499	5,627
Tax and social security	6,561	7,067
Deferred income	12,500	25,000
	<u>25,560</u>	<u>37,694</u>

12 Funds

	2011 £	Incoming £	Outgoing £	2012 £
Unrestricted funds				
General fund	120,839	221,140	(195,044)	146,935
Restricted funds				
The Wise Group	-	53,228	(53,228)	-
The Robertson Trust	-	18,040	(18,040)	-
Scottish Prison Service – Helpline	-	29,892	(29,892)	-
The Henry Smith Charitable Trust	-	25,000	(25,000)	-
Scottish Government Criminal Justice Dept	2,107	-	(2,107)	-
Crossreach	-	15,804	(15,804)	-
Langkelly Chase Foundation	-	9,750	(4,886)	4,864
The Gannochy Trust	-	5,000	(5,000)	-
Anonymous donor	-	5,000	(5,000)	-
Miscellaneous income	1,744	15,416	(15,416)	1,744
	<u>3,851</u>	<u>177,130</u>	<u>(174,373)</u>	<u>6,608</u>
Total funds	<u>124,690</u>	<u>398,270</u>	<u>(369,417)</u>	<u>153,543</u>

Restricted Funds – detail of awards and restrictions on use

The Wise Group – to fund a Family Support Coordinator post for the “Routes out of Prison” project.

The Robertson Trust – to fund (i) Regional Support Coordinator posts in North Strathclyde & SW Scotland and Northern & Tayside CJA areas; and (ii) training costs associated with acquisition of the work of Kids VIP in Scotland.

Scottish Prison Service – to provide funding for the Families Outside Support & Information Helpline.

The Henry Smith Charitable Trust – to fund Family Support Workers and provide funding for publications.

Scottish Government Criminal Justice Department – this related to the remaining depreciation of assets purchased under capital awards from the Scottish Government.

Crossreach – to fund a Regional Support Coordinator in the Northern & Tayside CJA areas.

Langkelly Chase Foundation – training costs associated with acquisition of the work of Kids VIP in Scotland.

The Gannochy Trust – to fund a Regional Support Coordinator in the Northern & Tayside CJA areas.

Anonymous donor – to fund a Helpline & Information Administrator post.

Miscellaneous income – various smaller income streams used for specific small projects.

Notes (continued)

13 Net assets reconciliation

	Unrestricted £	Restricted £	Total £
Fixed assets	1,038	-	1,038
Net current assets	145,897	6,608	152,505
	<u>146,935</u>	<u>6,608</u>	<u>153,543</u>

14 Operating leases

	2012 £	2011 £
<i>Annual commitments under non-cancellable operating leases are as follows:</i>		
In less than one year	-	-
In two to five years	12,250	12,250
Over five years	-	-
	<u>12,250</u>	<u>12,250</u>

15 Company limited by guarantee

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

16 Ultimate controlling party

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