

Faith in Older People
(A company limited by guarantee)

Report and Accounts

For the Year Ended
31 March 2012

Company Number: SC 322915

Charity Number: SC 038225

Faith in Older People

Report and Accounts For the year ended 31 March 2012

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Faith in Older People

Reference and Administrative Information

Company Registration Number: SC 322915

Scottish Charity Number: SC 038225

Registered Office: 21a Grosvenor Crescent
Edinburgh
EH12 5EL

Trustees (Directors)

Present trustees:

Christopher Davies (Chair)
Margaret Stevenson (Secretary)
Sandra Carter
Geoffrey Lord
Helen Mein
John Starr
Helen Thomson
Bruce Cameron (appointed 6/10/11)
Mary Marshall (appointed 6/10/11)

Former trustees who served in the year:

Geoff Lachlan (resigned 9/2/12)

Company Secretary: Margaret Stevenson

Treasurer: Louise Mandefield

Independent Examiner: John G. Norman C.A.

Accountants: Norman, Downie & Kerr Ltd
The Courtyard
130 Constitution Street
Leith
Edinburgh
EH6 6AJ

Bankers: Unity Trust Bank and Royal Bank of Scotland
Nine Brindley Place 109-109a George Street
Birmingham Edinburgh
B1 2HB EH2 4JW

Faith in Older People

Report of the Trustees For the year ended 31 March 2012

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2012.

Structure, Governance & Management

Faith in Older People (FiOP) was incorporated as a company limited by guarantee on 4 May 2007. The liability of members is limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association and is a registered Scottish charity.

Trustees (directors) are appointed from among the members at the annual general meeting and may also be appointed by the Board of trustees at any time, subject to a maximum number of 10. Trustees serve a 3-year term and are eligible for re-election, with a maximum of two consecutive terms.

The Board meets formally on a quarterly basis to consider the progress of the work against the agreed strategy and to monitor the income and expenditure. Board members also meet frequently on a less formal basis to further particular pieces of work, including governance training and strategic planning. Responsibility for the day-to-day running of FiOP is delegated to the staff who deliver training, development and administration.

Other reference and administrative information, including those who served as trustees during the year, is shown on page 2.

Objects & Purpose

The company's objects, as set out in its Memorandum of Association, are to mobilise faith communities to understand, promote and support the importance of the diversity of social and spiritual needs of older members in their congregations and local communities.

FiOP aims to enhance the quality of life and well-being of older people whether they are providing care or receiving it. Older people often become isolated, both emotionally and physically, and the spirit which has guided their lives receives less attention as priority is given to physical care. FiOP works primarily with those who provide care, whether paid or unpaid, in order to increase understanding of the importance of spiritual care and ageing.

We aim to increase the confidence and morale of volunteers and staff by focusing on the social, emotional and spiritual aspects of older people's lives which will contribute to person centred care. Our courses and much of our written material provide practical methods and tools for use with older people to help them express their needs and particularly for those who have dementia or sensory loss.

Activities & Achievements

During the year FiOP has expanded its activities to include a Mentoring Project funded by the Esmee Fairbairn Foundation which includes care homes in the Fife and Glasgow areas. FiOP has taken on the challenge of organising the 5th International Conference on Ageing and Spirituality in collaboration with the MHA (Methodist Homes) which will take place in Edinburgh in July 2013. An active programme of courses and events for health and social care staff and churches continues to be developed.

The organisation continues its policy of developing collaborative working relationships with individuals and organisations which provide complementary expertise, so that the range of topics and methods of delivery can be expanded without enlarging the small staff team.

Faith in Older People

Report of the Trustees (continued)

Activities & Achievements (continued)

During the year FiOP has delivered:

Courses:	29 sessions; 393 participants
Malcolm Goldsmith Lecture:	120 participants
Contributed to:	5 Conferences organised by others
Newsletter:	1,500 distributed 3 times per year both in hard copy and by email

FiOP continues to work with congregations, pastoral carers, clergy, hospital chaplains and health and social care staff to increase understanding of the spiritual dimension in person centred care.

We will continue to seek funding to sustain our work and, in the longer term, to consolidate and expand our work. A grant from the Esmée Fairbairn Foundation has enabled FiOP to develop its approach to mentoring in care homes, which will be continued over the next two years. A grant was received from the Pilkington Trust to support FiOP in the organisation of the 5th International Conference on Ageing and Spirituality to be held in Edinburgh in July 2013. The organisation is being carried out in collaboration with the MHA. Further grants and individual donations have been gratefully received, particularly those donations received in memory of Rev Malcolm Goldsmith, the founder of FiOP who died in July 2011.

More detailed information on our activities is contained in a separate annual report.

Financial Review

Total income for the year was £69,706, with expenditure of £62,395 giving a net increase in funds of £7,311, as detailed in the statement of financial activities on page 6 and the accompanying notes to the accounts. A balance of £21,173 is carried forward, comprising £5,822 in restricted funds and £15,351 in unrestricted funds, as detailed in note 7 on page 11.

The main source of income is from grants and donations, which totalled £63,649 in the year and are itemised in note 2 on page 9. As regards the future, further funding has been confirmed by Porticus for 3 years on a reducing scale and by the Robertson Trust for 3 years. The Esmée Fairbairn grants for the mentoring project continue for a further 2 years and some continued trust funding has been pledged. Further funding will be required if operations are to be sustained at the current level and strenuous efforts are being made to obtain this in a difficult economic climate.

Reserves Policy

FiOP aims to establish a small reserve to cover three months running costs at present levels of expenditure. The present free reserves, represented by the balance of £15,008 on the general fund, are equivalent to just under 3 months' expenditure.

Small Company Provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

By Order of the Board

Signed: **Margaret Stevenson**
.....

Date: **23/08/12**
.....

Trustee

Report of the Independent Examiner To the Trustees of Faith in Older People

I report on the accounts of Faith in Older People for the year ended 31 March 2012, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees of the charity (directors of the company) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006. They consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John G Norman CA

Date: 24/8/12

Norman, Downie & Kerr Ltd
Chartered Accountants
130 Constitution Street, Leith
Edinburgh EH6 6AJ

Faith in Older People

Statement of Financial Activities (including Income & Expenditure Account) For the year ended 31 March 2012

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
<i>Incoming resources from generated funds:</i>					
Grants & donations	2	20,152	43,497	63,649	59,438
Bank interest		64	-	64	33
<i>Incoming resources from charitable activities:</i>					
Course & conference fee income		5,893	-	5,893	3,413
Sales of resources		100	-	100	248
Total Incoming Resources		<u>26,209</u>	<u>43,497</u>	<u>69,706</u>	<u>63,132</u>
Resources Expended:					
<i>Expenditure on charitable activities:</i>					
Staff costs	3	11,958	30,437	42,395	44,852
Local co-ordinators		536		536	1,500
Conference & workshop costs		-	3,436	3,436	2,251
DVD project - direct costs		-	452	452	3,508
Mentoring project - direct costs		-	3,800	3,800	3,000
Newsletter costs		980	250	1,230	1,985
Subscriptions & website support		639	-	639	540
Travel & subsistence		792	-	792	1,235
Staff development		342	-	342	2,014
Rent & premises costs		1,704	-	1,704	1,704
Office running costs		2,542	250	2,792	3,516
Depreciation		334	-	334	829
Other expenditure		455	-	455	1,426
<i>Governance costs:</i>					
Annual report		890	-	890	1,050
Accountancy / independent examiner's fee		1,020	-	1,020	1,020
Other professional fees		936	-	936	921
Meetings & trustee training		642	-	642	559
Total Resources Expended		<u>23,770</u>	<u>38,625</u>	<u>62,395</u>	<u>71,910</u>
Net incoming / (outgoing) resources					
- Net income / (expenditure) for year		<u>2,439</u>	<u>4,872</u>	<u>7,311</u>	<u>(8,778)</u>
Net movement in funds		2,439	4,872	7,311	(8,778)
Funds brought forward		<u>12,912</u>	<u>950</u>	<u>13,862</u>	<u>22,640</u>
Funds carried forward		<u><u>15,351</u></u>	<u><u>5,822</u></u>	<u><u>21,173</u></u>	<u><u>13,862</u></u>

All incoming resources and resources expended are derived from continuing activities. The company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The notes on pages 8 to 11 form part of these financial statements.

Faith in Older People

Balance Sheet at 31 March 2012

	Note	2012 £	2011 £
Fixed Assets			
Tangible assets	4	<u>343</u>	<u>677</u>
Current Assets			
Debtors	5	440	949
Cash at bank		<u>42,410</u>	<u>34,287</u>
		<u>42,850</u>	<u>35,236</u>
Creditors			
Amounts falling due within one year	6	<u>22,020</u>	<u>22,051</u>
Net Current Assets		<u>20,830</u>	<u>13,185</u>
Net Assets		<u><u>21,173</u></u>	<u><u>13,862</u></u>
Funds			
Restricted funds	7	5,822	950
Unrestricted funds	7	<u>15,351</u>	<u>12,912</u>
Total funds		<u><u>21,173</u></u>	<u><u>13,862</u></u>

For the year ended 31 March 2012 the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board of Trustees and authorised for issue on 19/7/12

Signed: Margaret Stevenson

Date: 23/08/12

Trustee

The notes on pages 8 to 11 form part of these financial statements.

Faith in Older People

Notes to the Accounts For the year ended 31 March 2012

1. Accounting Policies

Basis of Accounting

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

Incoming resources

Grants and donations are recognised when receivable unless there are imposed pre-conditions on use of the funds or the grant relates to a particular period. Any grant received for a particular purpose is allocated to an appropriate restricted fund

Fee income from courses, conferences or other events is recognised at the date when the course, conference or event takes place.

Bank interest comprises amounts receivable in the financial period.

Resources Expended

All expenditure is accounted for on an accruals basis

Fixed Asset & Depreciation

Fixed assets (office equipment) are stated at cost less depreciation, which is calculated to write off their cost (less any residual value) over their estimated useful lives. Annual depreciation rates are as follows:

Office equipment	33% on cost
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Assets costing less than £500 are not capitalised in the balance sheet.

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activity. The company is not registered for VAT and expenditure includes VAT where relevant.

Funds

Unrestricted funds can be used in accordance with any of the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Faith in Older People

Notes to the Accounts (continued)

2. Grants & donations	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
Porticus UK - <i>for director post:</i>				
- received in year	-	21,000	21,000	23,000
- (less) deferred (see note below)	-	(21,000)	(21,000)	(19,797)
- deferred grant released	-	19,797	19,797	19,797
- receivable in year	-	19,797	19,797	23,000
Scottish Government - <i>for Training programme</i>	-	10,000	10,000	12,000
Esmée Fairbairn Foundation - <i>for mentoring</i>	-	8,700	8,700	-
Elise Pilkington Charitable Trust - <i>for international conference 2013</i>	-	5,000	5,000	-
Scottish Government - <i>for mentoring</i>	-	-	-	5,000
Scottish Government - <i>for DVD project</i>	-	-	-	2,000
Grants for newsletter	-	-	-	1,750
<i>for general purposes:</i>				
Scottish Government - <i>s10 grant</i>	7,000	-	7,000	7,000
Scottish Episcopal Church - St Serf's Trust	5,000	-	5,000	-
Scottish Episcopal Church - Church in Society	-	-	-	5,000
Other trust funds (see below)	6,500	-	6,500	1,000
Other donations	1,652	-	1,652	2,688
	<u>20,152</u>	<u>43,497</u>	<u>63,649</u>	<u>59,438</u>

Note on deferred income:

The grant of £21,000 received from Porticus UK relates to costs in the following year and has been deferred.

3. Staff costs & Trustee expenses	2012	2011
Staff Costs:	£	£
Gross salaries	36,604	38,440
Employer's national insurance costs	2,192	2,730
Pension costs	3,599	3,682
Total cost of employed staff	<u>42,395</u>	<u>44,852</u>

Number of employed staff (headcount basis):

Development & training	2	2
Admin	1	1
Total	<u>3</u>	<u>3</u>

No remuneration was paid to the trustees or other officers of the company during the year.

Expenses of £76 (2011 - £103) were reimbursed to trustees.

Faith in Older People

Notes to the Accounts (continued)

4. Tangible Fixed Assets

	Office equipment
Cost:	£
At 1 April 2011	<u>2,494</u>
At 31 March 2012	<u>2,494</u>
Depreciation:	
At 1 April 2011	1,817
Charge for period	<u>334</u>
At 31 March 2012	<u>2,151</u>
Net Book Value:	
At 31 March 2012	<u><u>343</u></u>
At 31 March 2011	<u><u>677</u></u>

5. Debtors

	2012	2011
	£	£
Prepayments	440	-
Other debtors	-	949
Total debtors	<u><u>440</u></u>	<u><u>949</u></u>

6. Creditors

	£	£
<i>Amounts falling due within one year:</i>		
Deferred income (see note 2)	21,000	19,797
Accruals	<u>1,020</u>	<u>2,254</u>
Total creditors	<u><u>22,020</u></u>	<u><u>22,051</u></u>

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Notes to the Accounts (continued)

7. Movement on Funds

	Note	At 1/4/11 £	Movement in resources		At 31/3/12 £
			Incoming £	Outgoing £	
Restricted Funds:					
Director post	(a)	-	19,797	(19,797)	-
Training programme	(b)	-	10,000	(10,000)	-
DVD project	(c)	700	-	(700)	-
Mentoring project	(d)	-	8,700	(4,850)	3,850
International conference 2013	(e)	-	5,000	(3,028)	1,972
Newsletter	(f)	250	-	(250)	-
Total restricted funds		<u>950</u>	<u>43,497</u>	<u>(38,625)</u>	<u>5,822</u>
Unrestricted funds:					
Fixed asset fund	(g)	677	-	(334)	343
General fund		12,235	26,209	(23,436)	15,008
Total unrestricted funds		<u>12,912</u>	<u>26,209</u>	<u>(23,770)</u>	<u>15,351</u>
Total Funds		<u>13,862</u>	<u>69,706</u>	<u>(62,395)</u>	<u>21,173</u>

Notes

- (a) The director post was funded for a period of 3 years, up to January 2012, by Porticus UK.
- (b) This was the third year of 3-year funding by the Scottish Government for the training programme.
- (c) Final costs for evaluation of the DVD project were incurred during the year.
- (d) The Esmée Fairbairn Foundation are supporting the mentoring project with total funding of £26,100, spread over a period of 3 years. The project supports staff in care homes to better understand the spiritual dimension in person centred care.
- (e) A grant of £5,000, in support of the cost of the international conference in 2013, has been received from the Elise Pilkington Charitable Trust. Expenditure to date has been incurred on planning.
- (f) The remaining balance on the newsletter fund was expended during the year.
- (g) The fixed asset fund represents the net book value of fixed assets. Depreciation is charged to the fund and the cost of assets purchased is transferred in.

8. Analysis of Net Assets Between Funds

	Restricted Funds £	Fixed Asset Fund £	General Fund £	Total Funds £
Tangible fixed assets	-	343	-	343
Debtors	-	-	440	440
Cash at bank	26,822	-	15,588	42,410
Creditors	(21,000)	-	(1,020)	(22,020)
Total funds at 31 March 2012	<u>5,822</u>	<u>343</u>	<u>15,008</u>	<u>21,173</u>