

**Faith in Older People**  
**(A company limited by guarantee)**

**Report and Accounts**

**For the Year Ended**  
**31 March 2011**

**Company Number: SC 322915**

**Charity Number: SC 038225**

**Faith in Older People**  
**Report and Accounts**  
**For the year ended 31 March 2011**

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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  
Geoff Lachlan (appointed 7.10.10)  
Helen Thomson (appointed 7.10.10)

*Former trustees who served in the year:*

Malcolm Goldsmith (resigned 9.12.10)  
Lissa Smith (retired 7.10.10)

**Company Secretary:** Margaret Stevenson

**Treasurer:** Martin Fairley

**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 2011**

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2011.

#### ***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. 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 new geographical areas to include Dumfries and Galloway and the West of Scotland. It has continued to provide training but has also piloted a mentoring programme for care homes and has launched a DVD, which has been widely distributed to care homes and congregations.

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.

During the year FiOP has delivered:

Courses	24 sessions; 576 participants
Debate	90 participants
Conference	50 participants
DVD	1,100 distributed to care homes and other organisations
Newsletter	1,000 distributed 3 times per year

## **Faith in Older People**

### **Report of the Trustees (continued)**

#### ***Activities & Achievements (continued)***

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 consolidate and expand our work and to sustain it in the longer term. A new grant from the Esmée Fairbairn Foundation will enable FiOP to extend its mentoring programme to more care homes and organisations over the next three years.

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

#### ***Financial Review***

Total income for the year was £63,132, with expenditure of £71,910 giving a net decrease in funds of £8,778, as detailed in the statement of financial activities on page 7 and the accompanying notes to the accounts. A balance of £13,862 is carried forward, comprising £950 in restricted funds and £12,912 in unrestricted funds, as detailed in note 6 on page 11.

The main source of income is from grants and donations, which totalled £59,438 in the year and are itemised in note 1 on page 9. Further grants have been confirmed in the year ahead from the Scottish Government for the training programme (£10,000), for mentoring (£2,000) and for core funding (£7,000) and £8,700 per year for 3 years has been granted by the Esmée Fairbairn Foundation for training workshops, management and other costs. The funding from Porticus UK for the director post continues until January 2012. 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 on the general fund, are equivalent to 2 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: Christopher Davies

Date: 15<sup>th</sup> September 2011

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 2011, 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: 20 September 2011**

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

## **Faith in Older People**

### **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 assets & 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

### Statement of Financial Activities (including Income & Expenditure Account) For the year ended 31 March 2011

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2011 £	Total 2010 £
<b><i>Incoming resources from generated funds:</i></b>					
Grants & donations	1	15,688	43,750	59,438	66,232
Bank interest		33	-	33	20
<b><i>Incoming resources from charitable activities:</i></b>					
Course & conference fee income		3,413	-	3,413	8,746
Book sales		248	-	248	101
<b>Total Incoming Resources</b>		<u>19,382</u>	<u>43,750</u>	<u>63,132</u>	<u>75,099</u>
<b>Resources Expended:</b>					
<b><i>Expenditure on charitable activities:</i></b>					
Staff costs	2	7,611	37,241	44,852	44,422
Local co-ordinators		1,500	-	1,500	1,600
Conference & workshop costs		-	2,251	2,251	6,675
DVD project - direct costs		-	3,508	3,508	9,844
Mentoring project - direct costs		-	3,000	3,000	-
Newsletter costs		485	1,500	1,985	2,100
Evaluation		206	-	206	638
Subscriptions & website support		540	-	540	1,008
Travel & subsistence		1,235	-	1,235	558
Staff development		2,014	-	2,014	861
Rent & premises costs		1,704	-	1,704	1,704
Office running costs		3,516	-	3,516	2,039
Equipment & fittings		326	-	326	1,200
Insurance		702	-	702	698
Depreciation		829	-	829	494
Other expenditure		192	-	192	147
<b><i>Governance costs:</i></b>					
Annual report		1,050	-	1,050	890
Accountancy / independent examiner's fee		1,020	-	1,020	999
Other professional fees		921	-	921	678
Meetings & trustee training		559	-	559	510
<b>Total Resources Expended</b>		<u>24,410</u>	<u>47,500</u>	<u>71,910</u>	<u>77,065</u>
<b>Net (outgoing) / incoming resources</b>					
- Net (expenditure) / income for year		<u>(5,028)</u>	<u>(3,750)</u>	<u>(8,778)</u>	<u>(1,966)</u>
<b>Net movement in funds</b>		(5,028)	(3,750)	(8,778)	(1,966)
<b>Funds brought forward</b>		<u>17,940</u>	<u>4,700</u>	<u>22,640</u>	<u>24,606</u>
<b>Funds carried forward</b>		<u>12,912</u>	<u>950</u>	<u>13,862</u>	<u>22,640</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 9 to 11 and the accounting policies on page 6 form part of these financial statements.

## Faith in Older People

### Balance Sheet at 31 March 2011

	Note	2011 £	2010 £
<b>Fixed Assets</b>			
Tangible assets	3	<u>677</u>	<u>495</u>
<b>Current Assets</b>			
Debtors	4	949	1,567
Cash at bank		<u>34,287</u>	<u>48,475</u>
		<b><u>35,236</u></b>	<b><u>50,042</u></b>
<b>Creditors</b>			
Amounts falling due within one year	5	<u>22,051</u>	<u>27,897</u>
<b>Net Current Assets</b>		<b><u>13,185</u></b>	<b><u>22,145</u></b>
<b>Net Assets</b>		<b><u><u>13,862</u></u></b>	<b><u><u>22,640</u></u></b>
<b>Funds</b>			
Restricted funds	6	950	4,700
Unrestricted funds	6	<u>12,912</u>	<u>17,940</u>
<b>Total funds</b>		<b><u><u>13,862</u></u></b>	<b><u><u>22,640</u></u></b>

For the year ended 31 March 2010 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 15 September 2011**

Christopher Davies

Date: 15th September 2011

Name:  
Trustee

The notes on pages 9 to 11 and the accounting policies on page 6 form part of these financial statements.

## Faith in Older People

### Notes to the Accounts

#### For the year ended 31 March 2011

1. Grants & donations	Unrestricted Funds £	Restricted Funds £	Total 2011 £	Total 2010 £
Porticus UK - <i>for director post:</i>				
- received in year	-	23,000	<b>23,000</b>	23,000
- (less) deferred (see note below)	-	(19,797)	<b>(19,797)</b>	(19,797)
- deferred grant released	-	19,797	<b>19,797</b>	-
- receivable in year	-	23,000	<b>23,000</b>	3,203
Scottish Government - <i>for Training programme</i>	-	12,000	<b>12,000</b>	15,000
Scottish Government - <i>for DVD project</i>	-	2,000	<b>2,000</b>	19,000
Scottish Government - <i>for mentoring</i>	-	5,000	<b>5,000</b>	-
<i>for newsletter:</i>				
Claremont Trust - <i>for newsletter</i>	-	750	<b>750</b>	-
Action of Churches Together in Scotland	-	1,000	<b>1,000</b>	-
<i>for general purposes:</i>				
Scottish Government - <i>s10 grant</i>	7,000	-	<b>7,000</b>	7,000
Scottish Episcopal Church - <i>Church in Society</i>	5,000	-	<b>5,000</b>	5,000
Preston Trust	1,000	-	<b>1,000</b>	2,000
Christina Mary Hendrie Trust	-	-	-	5,000
Edinburgh Diocese Lent Appeal	-	-	-	7,932
Other donations	2,688	-	<b>2,688</b>	2,097
	<u>15,688</u>	<u>43,750</u>	<u><b>59,438</b></u>	<u>66,232</u>

#### Note on deferred income:

Part of the grant from Porticus UK, which relates to salary costs in the following year, has been deferred in each year above.

#### 2. Staff costs & Trustee expenses

	2011 £	2010 £
<b>Staff Costs:</b>	<b>£</b>	<b>£</b>
Gross salaries	<b>38,440</b>	38,763
Employer's national insurance costs	<b>2,730</b>	2,802
Pension costs	<b>3,682</b>	2,857
<b>Total cost of employed staff</b>	<b><u>44,852</u></b>	<b><u>44,422</u></b>

#### Number of employed staff (headcount basis):

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

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

Expenses of £103 (2010 - £152) were reimbursed to trustees.

## Faith in Older People

### Notes to the Accounts (continued)

<b>3. Tangible Fixed Assets</b>	<b>Office equipment</b>	
<b>Cost:</b>	<b>£</b>	
At 1 April 2010	1,483	
Additions during period	<u>1,011</u>	
<b>At 31 March 2011</b>	<b><u>2,494</u></b>	
 <b>Depreciation:</b>		
At 1 April 2010	988	
Charge for period	<u>829</u>	
<b>At 31 March 2011</b>	<b><u>1,817</u></b>	
 <b>Net Book Value:</b>		
<b>At 31 March 2011</b>	<b><u>677</u></b>	
 At 31 March 2010	<u>495</u>	
 <b>4. Debtors</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Prepayments	-	-
Other debtors	<u>949</u>	<u>1,567</u>
Total debtors	<b><u>949</u></b>	<b><u>1,567</u></b>
 <b>5. Creditors</b>	<b>£</b>	<b>£</b>
<i>Amounts falling due within one year:</i>		
Deferred income (below)	19,797	26,797
Accruals	<u>2,254</u>	<u>1,100</u>
Total creditors	<b><u>22,051</u></b>	<b><u>27,897</u></b>
 <b>Deferred income:</b>		
Porticus UK - for director post (see note 1)	19,797	19,797
Scottish Government grants for projects in 2010/11	<u>-</u>	<u>7,000</u>
	<b><u>19,797</u></b>	<b><u>26,797</u></b>

## Faith in Older People

### Notes to the Accounts (continued)

#### 6. Movement on Funds

	Note	At 1/4/10 £	Movement in resources		Transfers	At 31/3/11 £
			Incoming £	Outgoing £		
<b>Restricted Funds:</b>						
Director post	(a)	-	23,000	(23,000)	-	-
Training programme	(b)	-	12,000	(12,000)	-	-
DVD project	(c)	4,700	2,000	(6,000)	-	700
Mentoring project	(d)	-	5,000	(5,000)	-	-
Newsletter	(e)	-	1,750	(1,500)	-	250
<b>Total restricted funds</b>		<u>4,700</u>	<u>43,750</u>	<u>(47,500)</u>	<u>-</u>	<u>950</u>
<b>Unrestricted funds:</b>						
Fixed asset fund	(f)	495	-	(829)	1,011	677
General fund		17,445	19,382	(23,581)	(1,011)	12,235
<b>Total unrestricted funds</b>		<u>17,940</u>	<u>19,382</u>	<u>(24,410)</u>	<u>-</u>	<u>12,912</u>
<b>Total Funds</b>		<u>22,640</u>	<u>63,132</u>	<u>(71,910)</u>	<u>-</u>	<u>13,862</u>

#### Notes

- (a) The director post is being funded for a period of 3 years, up to January 2012, by Porticus UK. An amount of £19,797 of the grant received during the year has been deferred, as it relates to salary costs in the following year.
- (b) This was the second year of 3-year funding by the Scottish Government for the training programme.
- (c) A section 9 grant of £19,000 was received from the Scottish Government in the previous year for the development of a DVD in conjunction with Alzheimers Scotland and Artlink and a further grant of £2,000 has been received for the launch in 2010. The balance carried forward is for the evaluation of the project.
- (d) A grant of £5,000 was received from the Scottish Government for the mentoring project, which supports staff in care homes to better understand the spiritual dimension in person centred care.
- (e) Funding for the newsletter has been provided by the Claremont Trust and Action of Churches Together in Scotland.
- (e) 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.

#### 7. Analysis of Net Assets Between Funds

	Restricted Funds £	Fixed Asset Fund £	General Fund £	Total Funds £
Tangible fixed assets	-	677	-	677
Debtors	-	-	949	949
Cash at bank	20,747	-	13,540	34,287
Creditors	(19,797)	-	(2,254)	(22,051)
<b>Total funds at 31 March 2011</b>	<u>950</u>	<u>677</u>	<u>12,235</u>	<u>13,862</u>