

Faith in Older People
(A company limited by guarantee)

Report and Accounts

For the Year Ended
31 March 2009

Company Number: SC 322915

Charity Number: SC 038225

Faith in Older People
Report and Accounts
For the year ended 31 March 2009

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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) Christopher Davies (Chair)
Malcolm Goldsmith
Sandra Carter
Geoffrey Lord
Elizabeth Smith
John Starr
Margaret Stevenson
Helen Mein (appointed 25/9/08)

Company Secretary: Malcolm Goldsmith (till 24/6/09)
Margaret Stevenson (from 24/6/09)

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: Royal Bank of Scotland
109-109a George Street
Edinburgh
EH2 4JW

Faith in Older People

Report of the Trustees For the year ended 31 March 2009

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2009.

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, and Board members 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 extended the range of its work both in terms of geographical spread, number of participants and topics covered in training. FiOP develops and delivers both tailor-made and general courses for a range of audiences. During 2008/09:

- We delivered 28 training sessions attended by 377 participants in St. Andrews, Edinburgh, Perth, Inverness, Selkirk and Glasgow.

The themes of the courses have included:

- Spiritual Care and People with Dementia
- Keeping the Spirit Alive
- Sensory Issues (pain, hearing, sight)
- Loss & Bereavement
- End of Life Issues
- Communication
- Spiritual tasks of Ageing
- Carers and Visitors

Faith in Older People

Report of the Trustees (continued)

Activities & Achievements (continued)

- We held a joint conference with Acts and the Scottish Episcopal Church in Society Committee which was attended by 120 delegates.
- We produced a quarterly Newsletter which has been distributed to 800 organisations and individuals.
- We undertook an action research project to determine the training needs of care home staff in relation to spiritual care and published a report.

We have worked with congregations, pastoral carers, clergy, hospital chaplains, and healthcare staff during the period. The courses have highlighted the importance of increasing an understanding of the spiritual needs of older people and supported those who provide care. We continue to identify new topics and methods to meet the needs of those requesting training.

We continue to seek funding to sustain the work of FiOP in the longer term and to enable us to continue to develop courses and other activities. Our aspiration is to have local coordinators in the areas into which we are expanding to provide support for local activity and identify future need. We have already determined a range of activities that we wish to provide but will need both to consolidate our current financial condition and to raise additional funds to provide the required staff resources.

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

Financial Review

Total income for the period was £59,698, with expenditure of £55,548 giving a net increase in funds of £4,150, as detailed in the statement of financial activities on page 7 and the accompanying notes to the accounts. A balance of £24,606 is carried forward, comprising £20,273 in restricted funds and £4,333 in unrestricted funds, as detailed in note 6 on page 11.

We are pleased to have been successful in obtaining grants which will provide a strong basis on which to continue to develop the organisation. The Scottish Government has agreed a core grant (£7,000pa) together with a grant for our training programme (£15,000 in year 1). In addition a project grant has been received for the development of a DVD in collaboration with Alzheimer's Scotland and Artlink Edinburgh (£19,000). We have also received three year funding for the post of Director from the Porticus Trust (£23,000 pa).

Reserves Policy

FiOP has established a policy to build a small reserve to cover 3 months' running costs at present levels of expenditure. In the longer term the trustees are aiming to build up a reserve fund equivalent to 6 months' running costs.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985, relating to small companies.

By order of the Board

Christopher Davies

Trustee

Date: 9 September 2009

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 2009, which are set out on pages 6 to 12.

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: 15 Sept 2009

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 1985, the Financial Reporting Standard for Smaller Entities (issued in January 2007) 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. 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.

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 2009

	Note	Unrestricted Funds	Restricted Funds	Total 2009 12 mths £	Total 2008 10 mths £
Incoming Resources:					
<i>Incoming resources from generated funds:</i>					
Grants & donations	1	12,889	41,900	54,789	51,973
<i>Investment income:</i>					
Bank interest		239	-	239	436
<i>Incoming resources from charitable activities:</i>					
Course & conference fee income		4,410	-	4,410	1,105
Book sales		260	-	260	251
Total Incoming Resources		<u>17,798</u>	<u>41,900</u>	<u>59,698</u>	<u>53,765</u>
Resources Expended:					
<i>Expenditure on charitable activities:</i>					
Staff costs	2	10,337	31,428	41,765	35,096
Conference & workshop costs		3,177	-	3,177	2,594
Newsletter costs		1,298	627	1,925	715
Subscriptions & publications		657	-	657	581
Travel & subsistence		820	-	820	1,113
Staff development		230	-	230	60
Rent & premises costs		1,562	-	1,562	979
Insurance		685	-	685	658
Office running costs		1,511	-	1,511	1,294
Depreciation		494	-	494	-
Other expenditure		308	-	308	50
<i>Governance costs</i>					
Annual report		-	1,260	1,260	
Accountancy		920	-	920	881
Meetings & other governance costs		234	-	234	16
Total Resources Expended		<u>22,233</u>	<u>33,315</u>	<u>55,548</u>	<u>44,037</u>
Net incoming / (outgoing) resources					
- Net income / (expenditure)		(4,435)	8,585	4,150	9,728
Transfers		<u>150</u>	<u>(150)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(4,285)	8,435	4,150	9,728
Funds brought forward		<u>8,618</u>	<u>11,838</u>	<u>20,456</u>	<u>10,728</u>
Funds carried forward		<u>4,333</u>	<u>20,273</u>	<u>24,606</u>	<u>20,456</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 12 and the accounting policies on page 6 form part of these financial statements.

Faith in Older People

Balance Sheet at 31 March 2009

	Note	2009 £	2008 £
Fixed Assets			
Tangible assets	3	<u>989</u>	<u>-</u>
Current Assets			
Debtors	4	2,068	1,966
Cash at bank		<u>24,539</u>	<u>27,437</u>
		<u>26,607</u>	<u>29,403</u>
Creditors			
Amounts falling due within one year	5	<u>2,990</u>	<u>8,947</u>
Net Current Assets		<u>23,617</u>	<u>20,456</u>
Net Assets		<u>24,606</u>	<u>20,456</u>
Funds			
Restricted funds	6	20,273	11,838
Unrestricted funds	6	<u>4,333</u>	<u>8,618</u>
Total funds		<u>24,606</u>	<u>20,456</u>

For the year ended 31 March 2009 the company was entitled to exemption from an audit of its accounts under section 249A(1) of the Companies Act 1985. No notice has been deposited by members under section 249B(2) calling for an audit in relation to these accounts.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its net incoming or outgoing resources for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985, relating to small companies and with the Financial Reporting Standard for Smaller Entities.

The accounts on pages 6 to 12 were approved by the Board of Directors on **9 Sept. 2009** and are signed on behalf of the Board by:

Christopher Davies

Trustee

Date: **9 September 2009**

Faith in Older People

Notes to the Accounts

For the year ended 31 March 2009

1. Grants & donations	Unrestricted Funds	Restricted Funds	Total 2009 12 mths £	Total 2008 10 mths £
<i>for development co-ordinator / director post:</i>				
Family Trust	-	-	-	27,000
Porticus UK	-	23,000	23,000	-
Robertson Trust	-	10,000	10,000	-
<i>for training co-ordinator:</i>				
Waterside Trust	-	-	-	14,200
<i>for Care Homes Action Research Project:</i>				
Scottish Government (deferred grant released)	-	7,400	7,400	-
<i>for newsletter:</i>				
Old St Paul's	-	1,500	1,500	-
<i>for Carers of Older People conference:</i>				
Scottish Episcopal Church - Church in Society	-	-	-	1,000
<i>for general purposes:</i>				
Preston Trust	4,000	-	4,000	5,000
Scottish Episcopal Church - Church in Society	5,000	-	5,000	4,000
Pump House Trust	1,000	-	1,000	-
St Paul's & St George's	1,000	-	1,000	-
Russell Trust	500	-	500	-
Donations	1,389	-	1,389	773
	<u>12,889</u>	<u>41,900</u>	<u>54,789</u>	<u>51,973</u>

2. Staff costs & Trustee expenses

	2009 12 mths £	2008 10 mths £
Staff Costs		
Gross salaries	17,552	11,213
Employer's national insurance costs	928	621
Pension costs	<u>2,585</u>	<u>2,070</u>
Total cost of employed staff	21,065	13,904
Fees for consultant / administrative staff	<u>20,700</u>	<u>21,192</u>
Total staff costs	<u>41,765</u>	<u>35,096</u>

Faith in Older People

Notes to the Accounts (continued)

2. Staff costs & Trustee expenses (continued)

Average number of employed staff (headcount basis):

Admin	1	1
Development	1	1
Total	<u>2</u>	<u>2</u>

No remuneration was paid to the trustees or other officers of the company. £135 was reimbursed to trustees for travel expenses during the period.

3. Tangible Fixed Assets

Office equipment

Cost:

At 1 April 2008	-
Additions during period	1,483
At 31 March 2009	<u>1,483</u>

Depreciation:

At 1 April 2008	-
Charge for period	494
At 31 March 2009	<u>494</u>

Net Book Value:

At 31 March 2009	<u>989</u>
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At 31 March 2008	<u>-</u>
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4. Debtors

	2009	2008
	£	£
Accrued income	-	250
Prepayments	20	-
Other debtors	2,048	1,716
Total debtors	<u>2,068</u>	<u>1,966</u>

5. Creditors

	£	£
<i>Amounts falling due within one year:</i>		
Deferred income	670	7,400
Accruals	2,320	1,547
Total creditors	<u>2,990</u>	<u>8,947</u>

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Notes to the Accounts (continued)

6. Movement on Funds

		At	Movement in resources			At
	Note	1/4/08	Incoming	Outgoing	Transfers	31/3/09
		£	£	£	£	£
Restricted Funds:						
Development co-ordinator	(a)	4,500	10,000	(14,500)	-	-
Director post	(b)	-	23,000	(3,600)	-	19,400
Training co-ordinator	(c)	7,338	-	(7,338)	-	-
Care Homes Action Research	(d)	-	7,400	(7,250)	(150)	-
Newsletter	(e)	-	1,500	(627)	-	873
Total restricted funds		<u>11,838</u>	<u>41,900</u>	<u>(33,315)</u>	<u>(150)</u>	<u>20,273</u>
Unrestricted funds:						
Fixed asset fund	(f)	-	-	(494)	1,483	989
General fund		<u>8,618</u>	<u>17,798</u>	<u>(21,739)</u>	<u>(1,333)</u>	<u>3,344</u>
Total unrestricted funds		<u>8,618</u>	<u>17,798</u>	<u>(22,233)</u>	<u>150</u>	<u>4,333</u>
Total Funds		<u><u>20,456</u></u>	<u><u>59,698</u></u>	<u><u>(55,548)</u></u>	<u><u>-</u></u>	<u><u>24,606</u></u>

Notes

- (a) The development co-ordinator post was funded by the Robertson Trust, the Family Trust (funds brought forward from the previous year) and Porticus UK for the final two months (see note (b)).
- (b) The director post (formerly development co-ordinator) is being funded for a period of 3 years by Porticus UK. This includes the final two months of the current year with the balance of £19,400 carried forward to 2009/10.
- (c) Funds for the training co-ordinator post were provided by the Waterside Trust in the previous year.
- (d) The Scottish Government provided funds for an Action Research project on spiritual care in care homes. This project was completed during the year.
- (e) Funding for the newsletter has been provided by Old St Paul's with £873 carried forward to 2009/10.
- (f) 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.

Faith in Older People

Notes to the Accounts (continued)

7. Analysis of Net Assets Between Funds

	Restricted Funds	Fixed Asset Fund	General Fund	Total Funds
	£	£	£	£
Tangible fixed assets	-	989	-	989
Debtors	-	-	2,068	2,068
Cash at bank	20,273	-	4,266	24,539
Creditors	-	-	(2,990)	(2,990)
Total funds at 31 March 2009	<u>20,273</u>	<u>989</u>	<u>3,344</u>	<u>24,606</u>