

Draft

Faith in Older People
(A company limited by guarantee)

Report and Accounts

For the Year Ended
31 March 2013

Company Number: SC 322915

Charity Number: SC 038225

Faith in Older People

**Report and Accounts
For the year ended 31 March 2013**

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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:

Bruce Cameron (Chair from 4/10/12))
Christopher Davies (Chair until 4/10/12)
Margaret Stevenson (Secretary)
Sandra Carter
Helen Mein
John Starr
Mary Marshall
Chris Levison (appointed 4/10/12)
Dianna Wolfson (appointed 4/10/12)

Former trustees who served in the year:

Geoff Lord (retired 4/10/12)
Helen Thomson (retired 4/10/12)

Company Secretary: Margaret Stevenson

Treasurer: Paul Bannon (from 7/3/13)
Louise Mandefield (until 4/10/12)

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 2013

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2013.

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 undertook a diverse range of activities which built on its policy of developing collaborative working relationships with individuals and organisations. A major focus of the work has been the organisation of the 5th International Conference on Ageing and Spirituality which is in partnership with Methodist Homes (MHA). This conference will be held in July 2013. FiOP was invited to organise the Annual Conference of the Epiphany Group which was held over three days and we have continued to undertake training courses for congregations and social care staff. In addition we worked with the Edinburgh Interfaith Association to hold three Civic Cafe events.

Whilst the training capacity was reduced during this year the organisation has been involved in the development of a range of projects and has been commissioned to undertake a survey of the role of faith communities in the support of older people by the Scottish Government Joint Improvement Team and also by the Institute of Research and Innovation in Social Services to write an issue of the 'Insight' briefing paper. The work on the mentoring programme, funded by the Esmée Fairbairn Foundation continues but it has encountered several challenges in being able to move forward in a consistent way and the structure of the programme is currently under review.

Faith in Older People

Report of the Trustees (continued)

Activities & Achievements (continued)

During the year FiOP has delivered:

Courses:	17 sessions; 345 participants
Malcolm Goldsmith Lecture:	120 participants
Contributed to:	8 Conferences organised by others
Newsletter:	Distributed 5 times during the year to 700 - two thirds by eNewsletter

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 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.

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

Financial Review

Total income for the year was £48,476, with expenditure of £51,793 giving a net decrease in funds of £3,317, as detailed in the statement of financial activities on page 6 and the accompanying notes to the accounts. A balance of £17,856 is carried forward, comprising £2,650 in restricted funds and £15,206 in unrestricted funds, as detailed in note 7 on page 11.

The main source of income is from grants and donations, which totalled £41,424 in the year and which are itemised in note 2 on page 9. As regards the future, funding from Porticus (on a reducing scale) and from the Robertson Trust is confirmed for the next 2 years to March 2015 and the Scottish Government are funding a part-time post for a training co-ordinator for up to 3 years. As noted above the future direction of the mentoring project is under discussion and the second year grant of £8,700 from the Esmée Fairbairn Foundation has been deferred meantime. Further contract income has also been secured but funding remains a constant challenge.

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 £15,206 on the general fund, have achieved this target.

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: _____

Date: _____

Name

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 2013, 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:

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 2013

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
<i>Incoming resources from generated funds:</i>					
Grants & donations	2	15,424	26,000	41,424	63,649
Bank interest		95	-	95	64
<i>Incoming resources from charitable activities:</i>					
Course & conference fee income		3,069	-	3,069	5,893
Other fee income		3,600	-	3,600	-
Sales of resources		288	-	288	100
Total Incoming Resources		<u>22,476</u>	<u>26,000</u>	<u>48,476</u>	<u>69,706</u>
Resources Expended:					
<i>Expenditure on charitable activities:</i>					
Staff costs	3	6,077	26,653	32,730	42,931
Conference & workshop costs		2,900	53	2,953	3,436
Mentoring project - sessional work & travel		-	2,066	2,066	3,800
Other project costs		2,287	-	2,287	452
Newsletter costs		72	-	72	1,230
Publicity / website costs		1,265	-	1,265	558
Travel & subsistence		744	-	744	792
Staff development		434	-	434	342
Rent & premises costs		1,824	-	1,824	1,704
Office running costs		2,444	400	2,844	2,792
Depreciation		343	-	343	334
Other expenditure		1,178	-	1,178	536
<i>Governance costs:</i>					
Annual report		735	-	735	890
Accountancy / independent examiner's fee		1,020	-	1,020	1,020
Other professional fees		936	-	936	936
Meetings & trustee training		362	-	362	642
Total Resources Expended		<u>22,621</u>	<u>29,172</u>	<u>51,793</u>	<u>62,395</u>
Net (outgoing) / incoming resources					
- Net (expenditure) / income for year		<u>(145)</u>	<u>(3,172)</u>	<u>(3,317)</u>	<u>7,311</u>
Net movement in funds		(145)	(3,172)	(3,317)	7,311
Funds brought forward		<u>15,351</u>	<u>5,822</u>	<u>21,173</u>	<u>13,862</u>
Funds carried forward		<u><u>15,206</u></u>	<u><u>2,650</u></u>	<u><u>17,856</u></u>	<u><u>21,173</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 2013**

	Note	2013 £	2012 £
Fixed Assets			
Tangible assets	4	<u>-</u>	<u>343</u>
Current Assets			
Debtors	5	875	440
Cash at bank		<u>60,020</u>	<u>42,410</u>
		<u>60,895</u>	<u>42,850</u>
Creditors			
Amounts falling due within one year	6	<u>43,039</u>	<u>22,020</u>
Net Current Assets		<u>17,856</u>	<u>20,830</u>
Net Assets		<u>17,856</u>	<u>21,173</u>
Funds			
Restricted funds	7	2,650	5,822
Unrestricted funds	7	<u>15,206</u>	<u>15,351</u>
Total funds		<u>17,856</u>	<u>21,173</u>

For the year ended 31 March 2013 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

Signed:

Date:

**Name:
Trustee**

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

Faith in Older People

Notes to the Accounts (continued)

2. Grants & donations	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Porticus UK - <i>for director post:</i>				
- deferred grant released	-	21,000	21,000	19,797
Scottish Government - <i>for Training programme</i>	-	-	-	10,000
Esmée Fairbairn Foundation - <i>for mentoring</i>	-	-	-	8,700
Elise Pilkington Charitable Trust <i>- for 2013 international conference development</i>	-	5,000	5,000	5,000
<i>for general purposes:</i>				
The Robertson Trust	7,000	-	7,000	-
Scottish Government - <i>s10 grant</i>	-	-	-	7,000
Scottish Episcopal Church - St Serf's Trust	-	-	-	5,000
Other trust funds	2,500	-	2,500	6,500
Individual donations & fund-raising	5,924	-	5,924	1,652
	<u>15,424</u>	<u>26,000</u>	<u>41,424</u>	<u>63,649</u>

Deferred grant income:

In addition to the above, grant income of £33,700 (2012: £21,000) has been deferred.

Details are shown in note 6 on page 10.

3. Staff costs & Trustee expenses	2013	2012
Staff Costs:	£	£
Gross salaries	29,533	36,604
Employer's national insurance costs	1,916	2,192
Pension costs	442	3,599
Total cost of employed staff	31,891	42,395
Local co-ordinators	449	536
Administrative support	390	-
Total staff costs	32,730	42,931
Number of employed staff (headcount basis):		
Development & training	1	2
Admin	1	1
Total	2	3

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

Expenses of £11 (2012 - £76) were reimbursed to trustees.

Faith in Older People

Notes to the Accounts (continued)

4. Tangible Fixed Assets	Office equipment	
Cost:	£	
At 1 April 2012	<u>2,494</u>	
At 31 March 2013	<u>2,494</u>	
Depreciation:		
At 1 April 2012	2,151	
Charge for period	<u>343</u>	
At 31 March 2013	<u>2,494</u>	
Net Book Value:		
At 31 March 2013	<u><u>-</u></u>	
At 31 March 2012	<u><u>343</u></u>	
5. Debtors	2013	2012
	£	£
Accrued fee income	500	-
Prepayments	<u>375</u>	<u>440</u>
Total debtors	<u>875</u>	<u>440</u>
6. Creditors	£	£
<i>Amounts falling due within one year:</i>		
Deferred grant income (see below)	33,700	21,000
Prepaid fees	7,075	-
Accruals	<u>2,264</u>	<u>1,020</u>
Total creditors	<u>43,039</u>	<u>22,020</u>
Details of deferred grant income:		
Porticus UK - for director post 2013/14	18,000	21,000
Esmée Fairbairn Foundation - for mentoring project	8,700	-
Robertson Trust - in advance for financial year 2013/14	<u>7,000</u>	<u>-</u>
Total grant income deferred	<u>33,700</u>	<u>21,000</u>

Faith in Older People

Notes to the Accounts (continued)

7. Movement on Funds

	Note	At 1/4/12 £	Movement in resources		At 31/3/13 £
			Incoming £	Outgoing £	
Restricted Funds:					
Director post	(a)	-	21,000	(21,000)	-
Mentoring project	(b)	3,850	-	(3,850)	-
International conference 2013	(c)	1,972	5,000	(4,322)	2,650
Total restricted funds		<u>5,822</u>	<u>26,000</u>	<u>(29,172)</u>	<u>2,650</u>
Unrestricted funds:					
Fixed asset fund	(d)	343	-	(343)	-
General fund		15,008	22,476	(22,278)	15,206
Total unrestricted funds		<u>15,351</u>	<u>22,476</u>	<u>(22,621)</u>	<u>15,206</u>
Total Funds		<u>21,173</u>	<u>48,476</u>	<u>(51,793)</u>	<u>17,856</u>

Notes

- (a) The director post is part-funded for a period of 3 years, up to March 2015 by Porticus UK.
- (b) 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.
- (c) Grants in support of the cost of the international conference in 2013 have been received from the Elise Pilkington Charitable Trust. Expenditure to date has been incurred on planning.
- (d) 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	-	-	-	-
Debtors	-	-	875	875
Cash at bank	29,350	-	30,670	60,020
Creditors	<u>(26,700)</u>	-	<u>(16,339)</u>	<u>(43,039)</u>
Total funds at 31 March 2013	<u>2,650</u>	-	<u>15,206</u>	<u>17,856</u>