

Faith in Older People
(A company limited by guarantee)

Report and Accounts

For the Year Ended
31 March 2014

Company Number: SC 322915

Charity Number: SC 038225

Faith in Older People

Report and Accounts For the year ended 31 March 2014

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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)
Helen Mein	(Secretary)
Mary Marshall	
Chris Levison	
Dianna Wolfson	
Elspeth Glasgow	(appointed 5/12/13)
Liz Grant	(appointed 5/12/13)
Bob Rendall	(appointed 5/12/13)
Isabel Smyth	(appointed 5/12/13)

Former trustees who served in the year:

Christopher Davies	(retired 12/9/13)
Margaret Stevenson	(retired 12/9/13)
John Starr	(retired 12/9/13)
Sandra Carter	(retired 12/9/13)

Company Secretary: Helen Mein (appointed 12/9/13)

Treasurer: Paul Bannon

Independent Examiner: John G. Norman C.A.

Accountants: John G. Norman 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 2014

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2014.

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 amongst 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 continued to undertake a range of activities which build on its policy of developing collaborative working relationships with individuals and organisations.

The major international conference on 'Ageing and Spirituality', which FiOP had been organising with Methodist Homes (MHA) and the Centre for Theology and Public Issues, Edinburgh University, was held in July 2013 and attracted 140 people on each of the three days. It was a mixture of world renowned keynote speakers from different parts of the world complemented by papers and workshops given by participants from Australia, USA, Europe and the UK. The feedback has been excellent. The next conference will be held in Los Angeles.

During the year we project led a major scoping exercise for a longitudinal study on dementia for Edinburgh University which extended our scope of interest and contributed to the knowledge and expertise in FiOP.

We have contributed to the 125th Anniversary project of the Church of Scotland Guild, a consultation at St. Georges House in Windsor and have finalised a survey on the contribution of faith communities to the Reshaping of Care agenda, supported by the Scottish Government Joint Improvement Team. In addition we have expanded our education and training to include a strong focus on death and dying.

Faith in Older People

Report of the Trustees (continued)

Activities & Achievements (continued)

Our training activities are developing and we were delighted to receive a three year grant from the Scottish Government to extend the programme and to develop a stronger strategic approach. Our new Training Co-ordinator joined FiOP in February 2014. In addition to the international conference we held 11 training and education sessions attended by 172 participants.

The Malcolm Goldsmith Lecture was given by Professor Susan McFadden from the University of Wisconsin, USA and was incorporated into the International Conference and also attracted local people.

The Newsletter was distributed 5 times during the year to a circulation of 700, 80% of recipients receiving an e-version.

FiOP continues to work with congregations, pastoral carers, clergy, hospital chaplains and health and social care staff and universities, 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 Elise Pilkington Charitable Trust to support FiOP in the organisation of the 5th International Conference on Ageing and Spirituality. 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 £108,910, with expenditure of £110,723 giving a net decrease in funds of £1,813, as detailed in the statement of financial activities on page 6 and the accompanying notes to the accounts. A balance of £16,043 is carried forward, all in unrestricted funds.

The main source of income is from grants and donations, which totalled £97,599 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 one more year to March 2015 and the Scottish Government are funding a part-time post for the training co-ordinator for a further 2 years. Further statutory grants totalling £15,000 for project work are being held over to next year, when the work will take place (see note 6 for details of deferred income).

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 £15,026 on the general fund, are just short of 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: 
Name: BRUCE CAMERON
Trustee

Date: 11-9-14

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 2014, 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.

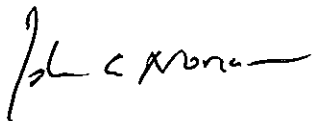
Basis of independent examiner's statement

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: 11/9/14

John G. Norman 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 2014

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
<i>Incoming resources from generated funds:</i>					
Grants & donations	2	11,324	86,275	97,599	42,424
Bank interest		120	-	120	95
<i>Incoming resources from charitable activities:</i>					
Course & conference fee income		9,143	-	9,143	3,069
Other fee income		1,000	-	1,000	2,600
Sales of resources		1,048	-	1,048	288
Total Incoming Resources		22,635	86,275	108,910	48,476
Resources Expended:					
<i>Expenditure on charitable activities:</i>					
Staff costs	3	10,601	29,890	40,491	32,730
Course & conference costs		8,623	4,117	12,740	2,953
<i>Project costs:</i>					
- Longitudinal Panel Study (Life Changes Trust)		-	39,242	39,242	-
- Reshaping care survey & workshop (JIT)		-	3,794	3,794	587
- Mentoring project - sessional work & travel		-	-	-	2,066
- Other project costs		1,005	-	1,005	1,700
Publicity / website costs		884	-	884	1,337
Travel & subsistence		493	234	727	744
Staff training & development		1,545	278	1,823	434
Rent & premises costs		1,824	-	1,824	1,824
Office running costs		4,074	257	4,331	3,579
Depreciation		509	-	509	343
Other expenditure		1,046	104	1,150	1,178
<i>Governance costs:</i>					
Accountancy / independent examiner's fee		1,080	-	1,080	1,020
Other professional fees		936	-	936	936
Meeting expenses		187	-	187	362
Total Resources Expended		32,807	77,916	110,723	51,793
Net (outgoing) / incoming resources					
- Net (expenditure) / income for year		(10,172)	8,359	(1,813)	(3,317)
Transfers between funds		11,009	(11,009)	-	-
Net movement in funds		837	(2,650)	(1,813)	(3,317)
Funds brought forward		15,206	2,650	17,856	21,173
Funds carried forward		16,043	-	16,043	17,856

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 2014

	Note	2014 £	2013 £
Fixed Assets			
Tangible assets	4	<u>1,017</u>	<u>-</u>
Current Assets			
Debtors	5	397	875
Cash at bank		<u>68,946</u>	<u>60,020</u>
		<u>69,343</u>	<u>60,895</u>
Creditors			
Amounts falling due within one year	6	<u>54,317</u>	<u>43,039</u>
Net Current Assets		<u>15,026</u>	<u>17,856</u>
Net Assets		<u>16,043</u>	<u>17,856</u>
Funds			
Restricted funds	7	-	2,650
Unrestricted funds	7	<u>16,043</u>	<u>15,206</u>
Total funds		<u>16,043</u>	<u>17,856</u>

For the year ended 31 March 2014 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 11/9/14

Signed:

Bruce Cameron

Date:

11-9-14

Name:

BRUCE CAMERON

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 2014

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 2014 £	Total 2013 £
Porticus UK - for director post: - deferred grant released	-	18,000	18,000	21,000
Scottish Government: - <i>reshaping care survey (Joint Improvement Team)</i>	-	4,000	4,000	1,000
- <i>for national workshop (Joint Improvement Team)</i>	-	4,000	4,000	-
- <i>s16B for training co-ordinator post</i>	-	10,475	10,475	-
Life Changes Trust - <i>Longitudinal Panel Study</i>	-	49,800	49,800	-
Elise Pilkington Charitable Trust - <i>for 2013 international conference development</i>	-	-	-	5,000
<i>for general purposes:</i>				
The Robertson Trust	7,000	-	7,000	7,000
Other trust funds	2,500	-	2,500	2,500
Individual donations & fund-raising	1,824	-	1,824	5,924
	<u>11,324</u>	<u>86,275</u>	<u>97,599</u>	<u>42,424</u>

Deferred grant income:

In addition to the above, grant income of £47,475 (2013: £40,700) has been deferred.

Details are shown in note 6 on page 10.

3. Staff costs & Trustee expenses	2014	2013
Staff Costs:	£	£
Gross salaries	36,694	29,533
Employer's national insurance costs	2,530	1,916
Pension costs	903	442
Total cost of employed staff	<u>40,127</u>	<u>31,891</u>
Local co-ordinators	-	449
Administrative support	114	390
Recruitment	250	-
Total staff costs	<u>40,491</u>	<u>32,730</u>

Number of employed staff (headcount basis):

Development & training	1.5	1
Admin	1.0	1
Total	<u>2.5</u>	<u>2</u>

Related Parties:

No remuneration was paid to trustees or other officers in that capacity during the year.

Expenses of £228 (2013 - £11) were reimbursed to trustees for travel costs to attend meetings.

Consultancy fees of £7,280 were paid to Professor John Starr, a member of the Board during the year, for professional services in connection with the Life Changes Trust dementia project.

Faith in Older People

Notes to the Accounts (continued)

4. Tangible Fixed Assets	Office equipment	
Cost:	£	
At 1 April 2013	2,494	
Additions	<u>1,526</u>	
At 31 March 2014	<u>4,020</u>	
 Depreciation:		
At 1 April 2013	2,494	
Charge for period	<u>509</u>	
At 31 March 2014	<u>3,003</u>	
 Net Book Value:		
At 31 March 2014	<u><u>1,017</u></u>	
At 31 March 2013	<u><u>-</u></u>	
 5. Debtors	2014	2013
	£	£
Prepayments	367	375
Accrued income & other debtors	<u>30</u>	<u>500</u>
Total debtors	<u><u>397</u></u>	<u><u>875</u></u>
 6. Creditors	£	£
<i>Amounts falling due within one year:</i>		
Deferred income (see below)	47,475	40,775
Accruals	<u>6,842</u>	<u>2,264</u>
Total creditors	<u><u>54,317</u></u>	<u><u>43,039</u></u>
 Details of deferred income:		
Porticus UK - for director post 2014/15	15,000	18,000
Robertson Trust - in advance for financial year 2014/15	7,000	7,000
Scottish Government:		
- for Joint Improvement Team projects	3,000	7,000
- s16B for training co-ordinator post	10,475	-
- s16B for interactive learning event	7,000	-
- s16B for care home survey and allied focus group project	5,000	-
Esmée Fairbairn Foundation - for mentoring project	-	8,700
Course fees prepaid	<u>-</u>	<u>75</u>
Total deferred income	<u><u>47,475</u></u>	<u><u>40,775</u></u>

Faith in Older People

Notes to the Accounts (continued)

7. Movement on Funds

	Note	At 1/4/13 £	Movement in resources		Transfers £	At 31/3/14 £
			Incoming £	Outgoing £		
Restricted Funds:						
Director post	(a)	-	18,000	(18,000)	-	-
Training co-ordinator	(b)	-	10,475	(9,966)	(509)	-
JIT projects	(c)	-	8,000	(8,000)	-	-
Longitudinal Panel Study	(d)	-	49,800	(39,300)	(10,500)	-
International conference	(e)	2,650	-	(2,650)	-	-
Total restricted funds		<u>2,650</u>	<u>86,275</u>	<u>(77,916)</u>	<u>(11,009)</u>	<u>-</u>
Unrestricted funds:						
Fixed asset fund	(f)	-	-	(509)	1,526	1,017
General fund		15,206	22,635	(32,298)	9,483	15,026
Total unrestricted funds		<u>15,206</u>	<u>22,635</u>	<u>(32,807)</u>	<u>11,009</u>	<u>16,043</u>
Total Funds		<u>17,856</u>	<u>108,910</u>	<u>(110,723)</u>	<u>-</u>	<u>16,043</u>

Notes

- (a) The director post is part-funded for a period of 3 years, up to March 2015 by Porticus UK.
- (b) The training co-ordinator post and associated core costs are funded over 3 years from October 2013 to September 2016 by the Scottish Government (s16B funding). The transfer of £509 is for purchase of fixed assets.
- (c) The Joint Improvement Team projects comprise a survey of the contribution made by churches and faith communities to the care of older people and a follow-up national workshop held in March 2014. A balance of £3,000 of the grant has been deferred to cover local events in the next year (see note 6).
- (d) A grant from Life Changes Trust has enabled a FiOP / University of Edinburgh consortium team to undertake a pilot Longitudinal Panel Study on the needs of people with dementia and their carers. The transfer represents an administration fee to FiOP for managing the project.
- (e) The remaining grant funding from the Elise Pilkington Charitable Trust was expended on delegate fees for volunteers for the international conference hosted by FiOP and Methodist Homes in July 2013.
- (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.

8. Analysis of Net Assets Between Funds

	Restricted Funds £	Fixed Asset Fund £	General Fund £	Total Funds £
Tangible fixed assets	-	1,017	-	1,017
Debtors	-	-	397	397
Cash at bank	43,388	-	25,558	68,946
Creditors	(43,388)	-	(10,929)	(54,317)
Total funds at 31 March 2014	<u>-</u>	<u>1,017</u>	<u>15,026</u>	<u>16,043</u>