

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

**Report and Accounts**

**For the Year Ended  
31 March 2016**

**Company Number: SC 322915**

**Charity Number: SC 038225**

**Faith in Older People**  
**Report and Accounts**  
**For the year ended 31 March 2016**

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## Faith in Older People

### Reference and Administrative Information

<b>Company Registration Number:</b>	SC 322915
<b>Scottish Charity Number:</b>	SC 038225
<b>Registered Office:</b>	21a Grosvenor Crescent Edinburgh EH12 5EL
<b>Trustees (Directors):</b>	<i>Present trustees:</i> Bruce Cameron (Chair) Mary Marshall Chris Levison Dianna Wolfson Elspeth Glasgow Robert Rendall Isabel Smyth Anne Mulligane Harriet Harris (appointed 24/9/15) Jo Hockley (appointed 24/9/15)  <i>Former trustees who served in the year:</i> Ivan Middleton (resigned 24/9/15)
<b>Company Secretary:</b>	Isabel Smyth
<b>Treasurer:</b>	Paul Bannon
<b>Staff:</b>	Maureen O'Neill Director Mary Wilkinson Administrator
<b>Independent Examiner:</b>	John G. Norman C.A.
<b>Accountants:</b>	John G. Norman Ltd The Courtyard 38 Coatfield Lane Edinburgh EH6 6BE
<b>Bankers:</b>	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB

## **Faith in Older People**

### **Report of the Trustees For the year ended 31 March 2016**

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2016.

#### ***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***

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

The receipt of grants from the Scottish Government to support our training activities, development of our key projects for 'Dementia Friendly Faith Communities' and the development of an 'on-line' training and education tool has been much appreciated in widening our networks but crucially providing affirmation and methods to ensure the inclusion of older people, particularly those with dementia in their faith activity. FiOP continues to promote the importance of the spiritual aspects which contribute to the well-being of older people wherever they live. During the year we have worked collaboratively with the NHS Lothian Chaplaincy on a project to consider the training and education needs of staff in the Hospital Based Complex Care Units.

During the year FiOP organized a number of events and training courses. These were held in different parts of Scotland and attracted 98 participants. In addition, we contributed to the conferences of other organisations as workshop leaders or keynote speakers which reached a further 253 people. The Annual Malcolm Goldsmith lecture was given by Professor Sir Harry Burns which was attended by 110 people.



## **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 2016, which are set out on pages 6 to 14.

### ***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: 29-9-16**

John G. Norman Ltd  
Chartered Accountants  
38 Coatfield Lane  
Edinburgh EH6 6BE

## Faith in Older People

### Statement of Financial Activities (including Income & Expenditure Account) For the year ended 31 March 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Income:</b>					
Grants & donations	2	30,243	49,687	<b>79,930</b>	65,030
Course fees & events income		2,914	-	<b>2,914</b>	4,645
Project fees & other income	3	6,226	-	<b>6,226</b>	230
Bank interest		170	-	<b>170</b>	117
<b>Total Income</b>		<u>39,553</u>	<u>49,687</u>	<u><b>89,240</b></u>	<u>70,022</u>
<b>Expenditure:</b>					
Staff costs	4	5,303	36,087	<b>41,390</b>	50,921
Course & training costs		1,822	1,622	<b>3,444</b>	4,218
Project costs & events	5	8,381	3,737	<b>12,118</b>	2,578
Other direct costs	6	3,757	-	<b>3,757</b>	2,840
Office costs	7	7,920	-	<b>7,920</b>	5,741
Other administrative expenditure	8	5,082	-	<b>5,082</b>	4,015
<b>Total Expenditure</b>		<u>32,265</u>	<u>41,446</u>	<u><b>73,711</b></u>	<u>70,313</u>
<b>Net income / (expenditure) for year</b>		<u>7,288</u>	<u>8,241</u>	<u><b>15,529</b></u>	<u>(291)</u>
<b>Net movement in funds</b>		7,288	8,241	<b>15,529</b>	(291)
<b>Funds brought forward</b>		<u>15,752</u>	<u>-</u>	<u><b>15,752</b></u>	<u>16,043</u>
<b>Funds carried forward</b>		<u><u>23,040</u></u>	<u><u>8,241</u></u>	<u><u><b>31,281</b></u></u>	<u><u>15,752</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 comparative figures are analysed by class in note 15 to the financial statements.

The notes on pages 8 to 14 form part of these financial statements.

## Faith in Older People

### Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
<b>Fixed Assets</b>			
Tangible assets	10	<u>-</u>	<u>508</u>
<b>Current Assets</b>			
Debtors	11	1,408	377
Cash at bank		<u>57,541</u>	<u>76,626</u>
		<u>58,949</u>	<u>77,003</u>
<b>Creditors</b>			
Amounts falling due within one year	12	<u>27,668</u>	<u>61,759</u>
<b>Net Current Assets</b>		<u>31,281</u>	<u>15,244</u>
<b>Net Assets</b>		<u>31,281</u>	<u>15,752</u>
<b>Funds</b>			
Restricted funds	13	8,241	-
<i>Unrestricted funds:</i>			
Designated funds	13	3,600	508
General fund	13	<u>19,440</u>	<u>15,244</u>
<b>Total funds</b>		<u>31,281</u>	<u>15,752</u>

For the year ended 31 March 2016 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 January 2015).

**Approved by the Board of Trustees and authorised for issue on 29-9-16**

**Signed: Bruce Cameron**

**Date: 29-9-16**

**Trustee**

**Company Registration Number: SC 322915**

The notes on pages 8 to 14 form part of these financial statements.

## Faith in Older People

### Notes to the Accounts

For the year ended 31 March 2016

#### 1. Accounting Policies

##### ***Basis of Accounting***

The financial statements have been prepared on the historical cost basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities - effective January 2015 (the Charities SORP), the Financial Reporting Standard for Smaller Entities - effective January 2015 (the FRSSE) and the Companies Act 2006.

The charity has applied the alternative structure allowed by paragraph 4.17 of the Charities SORP and has not reported on an activity basis. Since the charity is preparing accounts in accordance with the FRSSE, a cash flow statement is not required.

Some of the comparative figures have been restated in compliance with the revised Charities SORP and the alternative reporting structure referred to above.

##### ***Going Concern Basis***

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

##### ***Income***

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met or are fully within the control of the charity, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from grants is recognised in the period to which the grant relates or when any conditions for use of the grant have been fulfilled. Any periodic grants received in advance or grant income of a contractual nature received in advance of performance are included as deferred income in creditors. Income from other grants and donations is recognised on receipt.

Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

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

##### ***Expenditure***

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

##### ***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.

## **Faith in Older People**

### **Notes to the Accounts**

**For the year ended 31 March 2016**

#### **1. Accounting Policies (continued)**

##### ***Operating leases***

Rentals under operating leases are charged on a straight-line basis over the lease term.

##### ***Debtors***

Trade and other debtors are recognised at the settlement amount due. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

##### ***Creditors***

Creditors are recognised at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

##### ***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)

<b>2. Grants &amp; donations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
Henry Smith Charity - <i>for director post:</i>				
- deferred grant released	-	25,000	<b>25,000</b>	-
Porticus UK - <i>for director post</i>	-	-	-	15,000
Scottish Government:				
- <i>s10 for core funding</i>	10,000	-	<b>10,000</b>	-
- <i>s16B for training co-ordinator post</i>	-	20,950	<b>20,950</b>	20,950
Deferred grants released:				
- <i>s16B for work on dementia friendly faith communities</i>	-	3,737	<b>3,737</b>	-
- <i>s16B for interactive learning event</i>	-	-	-	7,000
- <i>s16B for care home survey</i>	-	-	-	5,000
- <i>s16B reshaping care survey (Joint Improve'nt Team)</i>	-	-	-	3,000
<i>for general purposes:</i>				
Queensberry House Trust	10,000	-	<b>10,000</b>	-
Scottish Episcopal Church	3,800	-	<b>3,800</b>	-
Catholic Bishops Conference of Scotland	5,000	-	<b>5,000</b>	-
The Robertson Trust	-	-	-	7,000
Souter Charitable Trust	-	-	-	2,500
Legacy	-	-	-	1,612
Individual donations & fund-raising	1,443	-	<b>1,443</b>	2,968
	<u>30,243</u>	<u>49,687</u>	<u><b>79,930</b></u>	<u>65,030</u>
<b>3. Project fees &amp; other income</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Evaluation Support Scotland	5,000	-	<b>5,000</b>	-
Other fees	1,000	-	<b>1,000</b>	-
Sales of resources & other income	226	-	<b>226</b>	230
<b>Total</b>	<u>6,226</u>	<u>-</u>	<u><b>6,226</b></u>	<u>230</u>
<b>4. Staff costs</b>		<b>2016</b>	<b>2015</b>	
		<b>£</b>	<b>£</b>	
Gross salaries		<b>41,055</b>	46,954	
Employer's national insurance costs		<b>1,301</b>	2,352	
Pension costs - current year		<b>55</b>	1,615	
Adjustment for overaccrual of pension costs in previous years		<b>(1,021)</b>	-	
<b>Total staff costs</b>		<u><b>41,390</b></u>	<u>50,921</u>	
<b>Number of employed staff:</b>				
Development & training		<b>1</b>	<b>2</b>	
Administrative		<b>1</b>	<b>1</b>	
<b>Total</b>		<u><b>2</b></u>	<u><b>3</b></u>	

## Faith in Older People

### Notes to the Accounts (continued)

	2016	2015
	£	£
<b>5. Project costs &amp; events</b>		
Dementia Friendly Faith Communities	3,737	-
Dementia Friendly Edinburgh City report	4,250	-
Continuing Care project	1,400	-
Malcolm Goldsmith lecture	1,925	-
Scottish Parliament reception	806	-
Interactive learning event - Inspiration Today	-	1,716
Reshaping care survey & workshop (Joint Improvement Team)	-	862
<b>Total</b>	<b>12,118</b>	<b>2,578</b>
<b>6. Other direct costs</b>	<b>£</b>	<b>£</b>
Travel & subsistence	1,750	1,282
Printing & publicity	908	780
Staff training & development	795	761
Subscriptions & publications	304	17
<b>Total</b>	<b>3,757</b>	<b>2,840</b>
<b>7. Office costs</b>	<b>£</b>	<b>£</b>
Rent	1,824	1,824
Office refurbishment	584	-
Telephone & post	1,433	1,559
IT support & upgrade	2,423	509
Office supplies	1,656	1,849
<b>Total</b>	<b>7,920</b>	<b>5,741</b>
<b>8. Other administrative expenditure</b>	<b>£</b>	<b>£</b>
Insurance	715	706
Depreciation	508	509
Trustee meetings & AGM	914	672
Accountancy & independent examination	1,140	1,110
Other professional fees	1,416	990
Other expenditure	389	28
<b>Total</b>	<b>5,082</b>	<b>4,015</b>

### 9. Trustee expenses

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

Expenses of £144 were reimbursed to one trustee for travel costs to attend meetings (2015 - £368 to 4 trustees)

## Faith in Older People

### Notes to the Accounts (continued)

#### 10. Tangible Fixed Assets

	Office equipment
<b>Cost:</b>	£
At 1 April 2015	3,870
(less) disposals	<u>(343)</u>
<b>At 31 March 2016</b>	<u><b>3,527</b></u>
<b>Depreciation:</b>	
At 1 April 2015	3,362
Charge for period	508
(less) on disposals	<u>(343)</u>
<b>At 31 March 2016</b>	<u><b>3,527</b></u>
<b>Net Book Value:</b>	
<b>At 31 March 2016</b>	<u><u>-</u></u>
At 31 March 2015	<u><u>508</u></u>

#### 11. Debtors

	2016	2015
	£	£
Prepayments	376	377
Accrued income	<u>1,032</u>	-
<b>Total debtors</b>	<u><b>1,408</b></u>	<u><b>377</b></u>

#### 12. Creditors

	£	£
<i>Amounts falling due within one year:</i>		
Deferred income (see below)	26,313	56,275
Accruals	<u>1,355</u>	<u>5,484</u>
<b>Total creditors</b>	<u><b>27,668</b></u>	<u><b>61,759</b></u>

##### **Details of deferred income:**

Scottish Government:		
- s16B 2016/17 grant for training co-ordinator post	10,475	10,475
- s16B for online resource development	8,000	8,000
- s16B for work on dementia friendly faith communities	5,263	9,000
Scottish Episcopal Church - for conference in Nov. 2016	2,500	3,800
Henry Smith Charity - for director post 2015/16	-	25,000
Prepaid course fees	<u>75</u>	<u>-</u>
<b>Total deferred income</b>	<u><b>26,313</b></u>	<u><b>56,275</b></u>

##### **Movement in deferred income:**

Opening balance at 1 April 2015	56,275	47,475
Amount released to income in year	<u>(43,012)</u>	<u>(47,475)</u>
Amount deferred in year	<u>13,050</u>	<u>56,275</u>
<b>Closing balance at 31 March 2016</b>	<u><b>26,313</b></u>	<u><b>56,275</b></u>

## Faith in Older People

### Notes to the Accounts (continued)

#### 13. Movement on Funds

	Note	At 1/4/15 £	Movement in resources		Transfers £	At 31/3/16 £
			Incoming £	Outgoing £		
<b>Restricted Funds:</b>						
Director post	(a)	-	25,000	(25,000)	-	-
Training co-ordinator	(b)	-	20,950	(12,709)	-	8,241
Online resources	(c)	-	3,737	(3,737)	-	-
<b>Total restricted funds</b>		-	49,687	(41,446)	-	8,241
<b>Unrestricted funds:</b>						
Continuing Care project	(d)	-	-	(1,400)	5,000	3,600
Fixed asset fund	(e)	508	-	(508)	-	-
General fund		15,244	39,553	(30,357)	(5,000)	19,440
<b>Total unrestricted funds</b>		15,752	39,553	(32,265)	-	23,040
<b>Total Funds</b>		15,752	89,240	(73,711)	-	31,281

#### Notes

- (a) The director post is being part-funded for a period of 2 years, up to March 2017 by the Henry Smith Charity.
- (b) The training co-ordinator function and associated core costs are being funded over 3 years from October 2013 to September 2016 by the Scottish Government (s16B funding). An unexpended balance of £8,241 in the year is being carried forward to 2016/17.
- (c) Work commenced during the year on a project to develop a programme to assist churches to be more dementia aware and friendly in relation to both the environment and activities. This is funded by a grant of £9,000 from Scottish Government with £5,263 of this deferred for completion of the work in 2016/17.
- (d) The Continuing Care Project is a joint initiative with NHS Lothian Spiritual Care Unit to which both parties have committed £5000 each. The aim is to influence the education and training of staff in continuing care units, now called Hospital based Complex Care. The work will be completed in 2016-17 and will inform recommendations for future action and funding. An amount of £5,000 was designated by FiOP during the year with expenditure of £1,400 leaving a balance of £3,600 carried forward to 2016/17. The contribution of £5,000 from NHS Lothian has been received in 2016/17.
- (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.

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

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	-	-	-
Debtors	-	-	1,408	1,408
Cash at bank	31,979	3,600	21,962	57,541
Creditors	(23,738)	-	(3,930)	(27,668)
<b>Total funds at 31 March 2016</b>	8,241	3,600	19,440	31,281

## Faith in Older People

### Notes to the Accounts (continued)

#### 15. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2015 (as restated)

The following provides an analysis by class of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities. The figures have been restated in accordance with the revised presentation in the accounts to 31 March 2016.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2015 £</b>
<b>Income:</b>			
Grants & donations	14,080	50,950	<b>65,030</b>
Course fees & events income	4,645	-	<b>4,645</b>
Project fees & other income	230	-	<b>230</b>
Bank interest	117	-	<b>117</b>
<b>Total Income</b>	<u>19,072</u>	<u>50,950</u>	<u><b>70,022</b></u>
<b>Expenditure:</b>			
Staff costs	8,489	42,432	<b>50,921</b>
Course & training costs	4,008	210	<b>4,218</b>
Project costs & events	-	2,578	<b>2,578</b>
Other direct costs	1,295	1,545	<b>2,840</b>
Office costs	1,556	4,185	<b>5,741</b>
Other administrative expenditure	4,015	-	<b>4,015</b>
<b>Total Expenditure</b>	<u>19,363</u>	<u>50,950</u>	<u><b>70,313</b></u>
<b>Net (expenditure) for year</b>	<u>(291)</u>	<u>-</u>	<u><b>(291)</b></u>
<b>Net movement in funds</b>	(291)	-	<b>(291)</b>
<b>Funds brought forward</b>	<u>16,043</u>	<u>-</u>	<u><b>16,043</b></u>
<b>Funds carried forward</b>	<u><u>15,752</u></u>	<u><u>-</u></u>	<u><u><b>15,752</b></u></u>