

Faith in Older People
(A company limited by guarantee)

Report and Accounts

For the Year Ended
31 March 2010

Company Number: SC 322915

Charity Number: SC 038225

Faith in Older People

Report and Accounts For the year ended 31 March 2010

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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)
Margaret Stevenson	(Secretary from 24/7/09))
Sandra Carter	
Malcolm Goldsmith	(Secretary until 23/7/09)
Geoffrey Lord	
Helen Mein	
Elizabeth Smith	
John Starr	

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 2010

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2010.

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 has continued to consolidate and extend its activities. The training activities have been extended to include the Highlands, Grampian, Perthshire, Scottish Borders, Dumfries, Glasgow and the Lothians. FiOP has responded to demand by developing new courses.

During the year we delivered 38 training sessions with 428 participants which are around a 20% increase on the previous year. We have been encouraged that the participants have come from health and social care services, churches and voluntary organisations. The courses have included:

- Making sense of later life through writing
- Keeping the spirit alive
- Worshipping with people with dementia
- Loss and bereavement
- Use of creative methods
- Spiritual tasks of ageing.

Faith in Older People

Report of the Trustees (continued)

Activities & Achievements (continued)

A conference was held in Inverness, supported by ACTS and the Church in Society Committee of the Scottish Episcopal Church, and was well attended.

A Newsletter is produced on a quarterly basis and this year 5,000 copies were distributed to organisations and individuals.

During the year FiOP worked collaboratively with Alzheimer's Scotland, Beyond Barriers Project and Artlink to produce a DVD for care home staff to assist them in strengthening their understanding of how individuals keep in touch with the things which have really mattered to them throughout their lives. The DVD was previewed at the Scottish Caring Conference in Edinburgh and will be formally launched in May 2010, disseminated and evaluated in the following months.

FiOP continues to look at new avenues for its work and is in discussion to develop work with other world faith communities, to develop a mentoring programme and to continue to extend its training programme. Providing good quality training is at the heart of our activities but we are keenly aware of the need to think creatively to meet the demand for the activity we are generating. The organisation is small with three part-time staff members. Our aim is to work collaboratively with a range of individuals and organisations that bring particular knowledge and expertise to our activities and enable us to expand awareness of the importance of the spiritual dimension in the lives of older people.

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

Financial Review

Total income for the year was £75,099, with expenditure of £77,065 giving a net decrease in funds of £1,966, as detailed in the statement of financial activities on page 7 and the accompanying notes to the accounts. A balance of £22,640 is carried forward, comprising £4,700 in restricted funds and £17,940 in unrestricted funds, as detailed in note 6 on page 11.

The main source of income is from grants and donations, which totalled £66,232 in the year and are itemised in note 1 on page 9. Further grants have been confirmed in the year ahead from Porticus (£23,000 for the director post), from the Scottish Government for the training programme (£12,000), for core funding (£7,000) and for other projects (£7,000), and for general purposes from the Scottish Episcopal Church (£5,000) and the Preston Trust (£1,000). The Scottish Government has also indicated continued grants for core funding and training in 2011/12, but these are subject to the decisions of ministers and the outcome of the spending review.

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.

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: 7 October 2010

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 2010, 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: 7 October 2010

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:

Computer equipment	33% on cost
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Assets costing less than £500 are not capitalised in the balance sheet (as from the year ended 31 March 2010).

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 2010

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2010 £	Total 2009 £
<i>Incoming resources from generated funds:</i>					
Grants & donations	1	29,029	37,203	66,232	54,789
Bank interest		20	-	20	239
<i>Incoming resources from charitable activities:</i>					
Course & conference fee income		8,746	-	8,746	4,410
Book sales		101	-	101	260
Total Incoming Resources		<u>37,896</u>	<u>37,203</u>	<u>75,099</u>	<u>59,698</u>
Resources Expended:					
<i>Expenditure on charitable activities:</i>					
Staff costs	2	10,638	35,384	46,022	41,765
Conference & workshop costs		-	6,675	6,675	3,177
DVD project		-	9,844	9,844	-
Newsletter costs		1,227	873	2,100	1,925
Evaluation		638	-	638	-
Subscriptions & website support		1,008	-	1,008	657
Travel & subsistence		558	-	558	820
Staff development		861	-	861	230
Rent & premises costs		1,704	-	1,704	1,562
Office running costs		2,039	-	2,039	1,511
Equipment & fittings		1,200	-	1,200	-
Insurance		698	-	698	685
Depreciation		494	-	494	494
Other expenditure		147	-	147	308
Governance costs:					
Annual report		890	-	890	1,260
Accountancy / independent examiner's fee		999	-	999	920
Other professional fees		678	-	678	-
Meetings & trustee training		510	-	510	234
Total Resources Expended		<u>24,289</u>	<u>52,776</u>	<u>77,065</u>	<u>55,548</u>
Net incoming / (outgoing) resources					
- Net income / (expenditure) in year		<u>13,607</u>	<u>(15,573)</u>	<u>(1,966)</u>	<u>4,150</u>
Net movement in funds		13,607	(15,573)	(1,966)	4,150
Funds brought forward		<u>4,333</u>	<u>20,273</u>	<u>24,606</u>	<u>20,456</u>
Funds carried forward		<u>17,940</u>	<u>4,700</u>	<u>22,640</u>	<u>24,606</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 2010

	Note	2010 £	2009 £
Fixed Assets			
Tangible assets	3	<u>495</u>	<u>989</u>
Current Assets			
Debtors	4	1,567	2,068
Cash at bank		<u>48,475</u>	<u>24,539</u>
		<u>50,042</u>	<u>26,607</u>
Creditors			
Amounts falling due within one year	5	<u>27,897</u>	<u>2,990</u>
Net Current Assets		<u>22,145</u>	<u>23,617</u>
Net Assets		<u>22,640</u>	<u>24,606</u>
Funds			
Restricted funds	6	4,700	20,273
Unrestricted funds	6	<u>17,940</u>	<u>4,333</u>
Total funds		<u>22,640</u>	<u>24,606</u>

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 7 October 2010

Margaret Stevenson

Date: 7 October 2010

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 2010

1. Grants & donations

	Unrestricted Funds £	Restricted Funds £	Total 2010 £	Total 2009 £
Porticus UK - <i>for director post:</i>				
- received in year	-	23,000	23,000	23,000
- (less) deferred (note below)	-	(19,797)	(19,797)	-
- receivable in year	-	3,203	3,203	23,000
Robertson Trust - <i>for development co-ordinator</i>	-	-	-	10,000
Scottish Government - <i>for Training programme</i>	-	15,000	15,000	-
Scottish Government - <i>for DVD project</i>	-	19,000	19,000	-
Scottish Government (deferred grant released) - <i>for Care Homes Action Research Project</i>	-	-	-	7,400
Old St Paul's - <i>for newsletter</i>	-	-	-	1,500
<i>for general purposes:</i>				
Scottish Government - <i>core grant</i>	7,000	-	7,000	-
Preston Trust	2,000	-	2,000	4,000
Scottish Episcopal Church - Church in Society	5,000	-	5,000	5,000
Christina Mary Hendrie Trust	5,000	-	5,000	-
Pump House Trust	-	-	-	1,000
St Paul's & St George's	-	-	-	1,000
Russell Trust	-	-	-	500
Edinburgh Diocese Lent Appeal	7,932	-	7,932	-
Other donations	2,097	-	2,097	1,389
	<u>29,029</u>	<u>37,203</u>	<u>66,232</u>	<u>54,789</u>

Note on deferred income:

In 2010 the part of the grant from Porticus UK which relates to salary costs in the following year, 2010/11, has been deferred. In the previous year, 2009, this was shown as a restricted fund (see note 6).

2. Staff costs & Trustee expenses

	2010 £	2009 £
Staff Costs:	£	£
Gross salaries	38,763	17,552
Employer's national insurance costs	2,802	928
Pension costs	2,857	2,585
Total cost of employed staff	44,422	21,065
Fees for consultancy staff	1,600	20,700
Total staff costs	46,022	41,765

Number of employed staff (headcount basis):

Development & training	2	1
Admin	1	1
Total	3	2

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

Expenses of £152 were reimbursed to trustees.

Faith in Older People

Notes to the Accounts (continued)

3. Tangible Fixed Assets	Office equipment	
Cost:	£	
At 1 April 2009	1,483	
Additions during period	-	
At 31 March 2010	<u>1,483</u>	
Depreciation:		
At 1 April 2009	494	
Charge for period	494	
At 31 March 2010	<u>988</u>	
Net Book Value:		
At 31 March 2010	<u>495</u>	
At 31 March 2009	<u>989</u>	
4. Debtors	2010	2009
	£	£
Prepayments	-	20
Other debtors	1,567	2,048
Total debtors	<u>1,567</u>	<u>2,068</u>
5. Creditors	£	£
<i>Amounts falling due within one year:</i>		
Deferred income (below)	26,797	670
Accruals	1,100	2,320
Total creditors	<u>27,897</u>	<u>2,990</u>
Deferred income:		
Porticus UK - for director post (see note 1)	19,797	-
Scottish Government grants for projects in 2010/11	7,000	-
Course & conference fees	-	670
	<u>26,797</u>	<u>670</u>

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Notes to the Accounts (continued)

6. Movement on Funds

	Note	At 1/4/09 £	Movement in resources		At 31/3/10 £
			Incoming £	Outgoing £	
Restricted Funds:					
Director post	(a)	19,400	3,203	(22,603)	-
Training programme	(b)	-	15,000	(15,000)	-
DVD project	(c)	-	19,000	(14,300)	4,700
Newsletter	(d)	873	-	(873)	-
Total restricted funds		<u>20,273</u>	<u>37,203</u>	<u>(52,776)</u>	<u>4,700</u>
Unrestricted funds:					
Fixed asset fund	(e)	989	-	(494)	495
General fund		<u>3,344</u>	<u>37,896</u>	<u>(23,795)</u>	<u>17,445</u>
Total unrestricted funds		<u>4,333</u>	<u>37,896</u>	<u>(24,289)</u>	<u>17,940</u>
Total Funds		<u>24,606</u>	<u>75,099</u>	<u>(77,065)</u>	<u>22,640</u>

Notes

- (a) The director post is being funded for a period of 3 years 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 first year of 3-year funding by the Scottish Government for the training programme. However the third year's funding is dependent on the outcome of a future spending review.
- (c) A section 9 grant of £19,000 was received from the Scottish Government for the development of a DVD in conjunction with Alzheimers Scotland and Artlink.
- (d) Funding for the newsletter has been provided by Old St Paul's with £873 carried forward from the previous year.
- (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	-	495	-	495
Debtors	-	-	1,567	1,567
Cash at bank	31,497	-	16,978	48,475
Creditors	(26,797)	-	(1,100)	(27,897)
Total funds at 31 March 2010	<u>4,700</u>	<u>495</u>	<u>17,445</u>	<u>22,640</u>