

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

Report and Accounts

**For the Year Ended
31 March 2017**

Company Number: SC 322915

Charity Number: SC 038225

Faith in Older People

Report and Accounts For the year ended 31 March 2017

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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):	<i>Present trustees:</i> Bruce Cameron (Chair) Mary Marshall Chris Levison Dianna Wolfson Elspeth Glasgow Robert Rendall Isabel Smyth Anne Mulligane Harriet Harris Jo Hockley
Company Secretary:	Isabel Smyth
Treasurer:	Paul Bannon
Staff:	Maureen O'Neill Director Mary Wilkinson Administrator
Independent Examiner:	John G. Norman C.A.
Accountants:	John G. Norman Ltd Bonnington Mill Business Centre 72 Newhaven Road Edinburgh EH6 5QG
Bankers:	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB

Faith in Older People

Report of the Trustees For the year ended 31 March 2017

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2017.

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 develop a range of activities which build on its policy of working collaboratively with individuals and organisations.

We are grateful to the Scottish Government for its support for our core work and our key projects which include 'Faith Communities and Dementia' and the development of an on-line training course for care homes 'Spiritual Care Matters'. These projects have enabled a constructive connection with a range of faith communities and care homes respectively and are crucial to our aim of ensuring the inclusion of older people and a stronger understanding of the spiritual dimension in the well-being of older people.

FiOP was also very appreciative of the grant from the Life Changes Trust to develop its work in care homes. This project has two elements. There is a research element to ascertain the level of understanding of what spiritual care means to care home staff and from where they receive support. This is complemented by a practical approach through the Purple Bicycle workshops which are designed to enable staff to work closely with residents with dementia and their relatives to better understand their individual spiritual needs. The results of the research will be disseminated in the autumn of 2017 and the workshops will continue into 2018 with a round-up conference in the autumn of that year. It has been a very positive and informative project.

Faith in Older People

Report of the Trustees (continued)

Activities & Achievements (continued)

The research project in Hospital Based Complex Clinical Care units in collaboration with NHS Lothian Spiritual Care Unit continued during the year with a conference to share the results planned for May 2017. The aim of the research is to ascertain the educational needs of health care staff.

During the year we organised a number of events which included a conference of 'Spirituality and Palliative Care in conjunction with the Scottish Partnership on Palliative Care. The Annual Malcolm Goldsmith Lecture took the form of a theatre performance by Skimstone Arts followed by a discussion. A major conference was held in the autumn on 'Cultural diversity, faith and dementia' in collaboration with MHA. Workshops on music and the church and dementia were also arranged. In addition, FiOP was invited to speak at several events organised by other organisations which took place in different parts of Scotland.

These activities reached 620 people.

Financial Review

Total income for the year was £163,203, with expenditure of £107,560 giving a net increase in funds of £55,643 comprising £15,543 in restricted funds and £40,100 in unrestricted funds. Details of income and expenditure are shown in the statement of financial activities on page 6 and the accompanying notes to the accounts.

The main source of income is from grants and donations, which totalled £149,461 in the year and which are itemised in note 2 on page 10. This includes a grant of £40,000 from the Scottish Government which has been largely designated for project expenditure both in the current and future years. Funds of £40,000 have also been received from the Life Changes Trust as part of total funds awarded of £65,480 for this project over the period November 2016 to October 2018. Income also includes £26,313 which was received in the previous year and deferred against future expenditure (see details in note 12).

Expenditure is detailed in notes 4 to 10. The main increase has been in direct project costs, in particular for the on-line learning project and the Life Changes Trust (see note 7). There are also costs of £2,325 and £5,265 for the two conferences held during the year, whereas there were no conferences held in the previous year (see note 6).

The movement on funds is shown in note 15. Restricted funds of £27,384 have been carried forward, which includes £19,647 for the Life Changes Trust and £6,016 for the Continuing Care project. The Board have set a level of £20,000 to be held as reserves and this has been set aside in a designated reserve fund. There is also a designated project fund of £27,000 from the £40,000 Scottish Government funds mentioned earlier, to be allocated to projects in future years. This leaves £12,540 in the general fund as day to day working capital.

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

Bruce Cameron

Date: 7/9/17

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 2017, 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: 7/9/17

John G. Norman Ltd
Chartered Accountants
Bonnington Mill Business Centre
72 Newhaven Road
Edinburgh EH6 5QG

Faith in Older People

Statement of Financial Activities (including Income & Expenditure Account) For the year ended 31 March 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Income:					
Grants & donations	2	58,223	91,238	149,461	79,930
Workshops, conferences & events	3	8,506	-	8,506	2,914
Project fees & other income	4	304	4,900	5,204	6,226
Bank interest		32	-	32	170
Total Income		<u>67,065</u>	<u>96,138</u>	<u>163,203</u>	<u>89,240</u>
Expenditure:					
Staff costs	5	1,080	42,360	43,440	41,390
Workshops, conferences & events	6	7,231	3,856	11,087	6,175
Direct project costs	7	-	39,379	39,379	9,387
Other direct costs	8	1,606	-	1,606	3,757
Office costs	9	6,324	-	6,324	7,920
Other administrative expenditure	10	5,724	-	5,724	5,082
Total Expenditure		<u>21,965</u>	<u>85,595</u>	<u>107,560</u>	<u>73,711</u>
Net income for year		45,100	10,543	55,643	15,529
Transfers		<u>(5,000)</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		40,100	15,543	55,643	15,529
Funds brought forward (as restated)		<u>19,440</u>	<u>11,841</u>	<u>31,281</u>	<u>15,752</u>
Funds carried forward		<u>59,540</u>	<u>27,384</u>	<u>86,924</u>	<u>31,281</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 17 to the financial statements. The classification of the opening funds between restricted and unrestricted has been amended as explained in note 17.

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

Faith in Older People

Balance Sheet at 31 March 2017

	Note	2017 £	2016 £
Fixed Assets			
Tangible assets	12	<u>-</u>	<u>-</u>
Current Assets			
Debtors	13	390	1,408
Cash at bank		<u>88,153</u>	<u>57,541</u>
		<u>88,543</u>	<u>58,949</u>
Creditors			
Amounts falling due within one year	14	<u>1,619</u>	<u>27,668</u>
Net Current Assets		<u>86,924</u>	<u>31,281</u>
Net Assets		<u>86,924</u>	<u>31,281</u>
Funds			
Restricted funds	15	27,384	11,841
<i>Unrestricted funds:</i>			
Designated funds	15	47,000	-
General fund	15	<u>12,540</u>	<u>19,440</u>
Total funds		<u>86,924</u>	<u>31,281</u>

For the year ended 31 March 2017 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 Charities SORP (FRS102).

Approved by the Board of Trustees and authorised for issue on 7/9/17

Bruce Cameron

Date: 7/9/17

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 2017

1. Accounting Policies

Basis of Accounting

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of the Companies Act 2006, the Charities SORP (FRS 102): 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)'; and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity has applied the alternative structure allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. It has also taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

This is the first year in which the financial statements have been prepared under FRS102. The effective date of transition is 1 January 2015. The trustees have considered whether applying the accounting policies required by FRS102 necessitated a restatement of comparative items. In the event no restatements were required.

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, conferences or other events is recognised at the date when the course or event takes place. Fee income from project work is recognised to the extent that performance of the project work has taken 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 2017

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 & provisions

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.

Other basic financial instruments

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

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.

Accounting estimates

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

Faith in Older People

Notes to the Accounts (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
2. Grants & donations				
Henry Smith Charity - <i>for director post:</i>	-	25,000	25,000	25,000
Scottish Government:				
- <i>s10 for core funding</i>	10,000	-	10,000	10,000
- <i>s16B for training co-ordinator post</i>	-	10,475	10,475	20,950
- <i>s16B for general purposes</i>	40,000	-	40,000	-
Deferred grants released:				
- <i>s16B for work on dementia friendly faith communities</i>	-	5,263	5,263	3,737
- <i>s16B for online resource development</i>	-	8,000	8,000	-
Life Changes Trust - <i>for spiritual care in care homes</i>	-	40,000	40,000	-
Scottish Episcopal Church:				
Deferred grant released - <i>for conference in Nov. 2016</i>	-	2,500	2,500	-
Other grants - <i>for general purposes:</i>				
Queensberry House Trust	-	-	-	10,000
Scottish Episcopal Church	-	-	-	3,800
Catholic Bishops Conference of Scotland	-	-	-	5,000
Lenten appeal	6,475	-	6,475	-
Other donations & fund-raising	1,748	-	1,748	1,443
	<u>58,223</u>	<u>91,238</u>	<u>149,461</u>	<u>79,930</u>
3. Training, conferences & events	£	£	£	£
Spirituality & Palliative Care conference	3,195	-	3,195	-
Cultural diversity conference	3,315	-	3,315	-
Malcolm Goldsmith lecture	871	-	871	1,114
Workshop fees	1,125	-	1,125	1,800
Total	<u>8,506</u>	<u>-</u>	<u>8,506</u>	<u>2,914</u>
4. Project fees & other income	£	£	£	£
Lothian Health - <i>continuing care research</i>	-	4,900	4,900	-
Evaluation Support Scotland - <i>Dementia Friendly Communities in Edinburgh research</i>	-	-	-	5,000
Other fees	-	-	-	1,000
Sales of resources & other income	304	-	304	226
Total	<u>304</u>	<u>4,900</u>	<u>5,204</u>	<u>6,226</u>
5. Staff costs	£	£	£	£
Gross salaries	442	42,360	42,802	41,055
Employer's national insurance costs	3,638	-	3,638	3,301
Employment allowance	(3,000)	-	(3,000)	(2,000)
Pension costs	-	-	-	55
Adj for overaccrual of pension costs in previous years	-	-	-	(1,021)
Total staff costs	<u>1,080</u>	<u>42,360</u>	<u>43,440</u>	<u>41,390</u>
Number of employed staff:	2017	2016		
Director	<u>1</u>	<u>1</u>		
Administrative	<u>1</u>	<u>1</u>		
Total	<u>2</u>	<u>2</u>		

Faith in Older People

Notes to the Accounts (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
6. Workshops, conferences & events				
Spirituality & Paliative Care conference	2,325	-	2,325	-
Cultural diversity conference	2,765	2,500	5,265	-
Workshop costs	-	1,356	1,356	3,444
Malcolm Goldsmith lecture	2,141	-	2,141	1,925
Scottish Parliament reception	-	-	-	806
Total	<u>7,231</u>	<u>3,856</u>	<u>11,087</u>	<u>6,175</u>
7. Direct project costs	£	£	£	£
Dementia Friendly Faith Communities	-	4,508	4,508	3,737
Dementia Friendly Edinburgh City report	-	-	-	4,250
Continuing Care project	-	2,484	2,484	1,400
On-line learning project	-	12,034	12,034	-
Life Changes Trust project	-	20,353	20,353	-
Total	<u>-</u>	<u>39,379</u>	<u>39,379</u>	<u>9,387</u>
8. Other direct costs			£	£
Travel & subsistence	765		765	1,750
Printing & publicity	290		290	908
Staff training & development	278		278	795
Subscriptions & publications	273		273	304
Total	<u>1,606</u>	<u>-</u>	<u>1,606</u>	<u>3,757</u>
9. Office costs			£	£
Rent	1,824	-	1,824	1,824
Office refurbishment	-	-	-	584
Telephone & post	686	-	686	1,433
IT support & upgrade	2,080	-	2,080	2,423
Office supplies	1,734	-	1,734	1,656
Total	<u>6,324</u>	<u>-</u>	<u>6,324</u>	<u>7,920</u>
10. Other administrative expenditure			£	£
Insurance	727	-	727	715
Depreciation	-	-	-	508
Trustee meetings & AGM	931	-	931	914
Accountancy & independent examination	1,170	-	1,170	1,140
Other professional fees	2,280	-	2,280	1,416
Other expenditure	616	-	616	389
Total	<u>5,724</u>	<u>-</u>	<u>5,724</u>	<u>5,082</u>
11. 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 (2016 - £368 to 4 trustees)

Faith in Older People

Notes to the Accounts (continued)

12. Tangible Fixed Assets

	Office equipment
	£
Cost:	
At 1 April 2016	3,527
(less) disposals	-
At 31 March 2017	<u>3,527</u>
Depreciation:	
At 1 April 2016	3,527
Charge for period	-
(less) on disposals	-
At 31 March 2017	<u>3,527</u>
Net Book Value:	
At 31 March 2017	<u>-</u>
At 31 March 2016	<u>-</u>

13. Debtors

	2017	2016
	£	£
Prepayments	390	376
Accrued income	-	1,032
Total debtors	<u>390</u>	<u>1,408</u>

14. Creditors

	£	£
<i>Amounts falling due within one year:</i>		
Deferred income (see below)	-	26,313
Accruals & other creditors	1,619	1,355
Total creditors	<u>1,619</u>	<u>27,668</u>

Details of deferred income:

Scottish Government:		
- s16B 2016/17 grant for training co-ordinator post	-	10,475
- s16B for online resource development	-	8,000
- s16B for work on dementia friendly faith communities	-	5,263
Scottish Episcopal Church - for conference in Nov. 2016	-	2,500
Prepaid course fees	-	75
Total deferred income	<u>-</u>	<u>26,313</u>

Movement in deferred income:

Opening balance at 1 April 2016	26,313	56,275
Amount released to income in year	(26,313)	(43,012)
Amount deferred in year	-	13,050
Closing balance at 31 March 2017	<u>-</u>	<u>26,313</u>

Faith in Older People

Notes to the Accounts (continued)

15. Movement on Funds

	Note	At 1/4/16 £	Movement in resources		At 31/3/17 £
			Incoming £	Outgoing £	Transfers £
Restricted Funds:					
Director post	(a)	-	25,000	(25,000)	-
Training co-ordinator	(b)	8,241	10,475	(18,716)	-
Dementia Friendly Faith Comm	(c)	-	5,263	(4,508)	-
Online resource development	(d)	-	8,000	(12,034)	5,000
Life Changes Trust project	(e)	-	40,000	(20,353)	-
Conference grant	(f)	-	2,500	(2,500)	-
Continuing Care project	(g)	3,600	4,900	(2,484)	-
Total restricted funds		<u>11,841</u>	<u>96,138</u>	<u>(85,595)</u>	<u>5,000</u>
Unrestricted funds:					
Designated reserve fund	(h)	-	-	-	20,000
Designated project fund	(i)	-	-	-	27,000
General fund		19,440	67,065	(21,965)	(52,000)
Total unrestricted funds		<u>19,440</u>	<u>67,065</u>	<u>(21,965)</u>	<u>(5,000)</u>
Total Funds		<u>31,281</u>	<u>163,203</u>	<u>(107,560)</u>	<u>-</u>

Notes

- (a) The director post has been 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 have been funded over 3 years from October 2013 to September 2016 by the Scottish Government (s16B funding).
- (c) Work commenced in the previous year on the Dementia Friendly Faith Communities project to develop a programme to assist churches to be more dementia aware and friendly in relation to both the environment and their activities. This has been funded by a total grant of £9,000 from the Scottish Government with £3,737 expended in 2015/16, £4,508 in 2016/17 and the balance of £755 carried forward.
- (d) FiOP received funding of £8,000 from the Scottish Government to explore the feasibility of developing on-line courses and webinars from the charity's web-site and carrying out a pilot study. FiOP contributed £5,000 to the project from its reserves, shown as a transfer of funds above.
- (e) FiOP has been awarded funding of £65,480 from the Life Changes Trust over the period November 2016 to October 2018 for the *Spiritual Care for People Living with Dementia* project. Funds of £40,000 have been received during 2016/17 with expenditure to date of £20,353 and funds carried forward of £19,647. The project consists of a mapping exercise of all the support which care homes receive around spiritual care and the establishment of a method to enable staff to ascertain the spiritual care needs of the residents.
- (f) A grant of £2,500 was received from the Scottish Episcopal Church towards the cost of the conference on Cultural Diversity held in November 2016.
- (g) 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 inform recommendations for future action and funding. The contribution of £5,000 from FiOP was designated in 2015/16 with expenditure of £1,400 leaving a balance of £3,600 brought forward to 2016/17. The contribution from NHS Lothian has been received in 2016/17. This fund has now been reclassified as restricted (see note 17).
- (h) An amount of £20,000 has been set aside in a designated fund in accordance with the charity's reserves policy.
- (i) The designated project fund represents the balance of funds from the s16B grant of £40,000 received during the year and has been set aside for the future funding of projects.

Faith in Older People

Notes to the Accounts (continued)

16. Analysis of Net Assets Between Funds	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Debtors	-	-	390	390
Cash at bank	27,384	47,000	13,769	88,153
Creditors	-	-	(1,619)	(1,619)
Total funds at 31 March 2017	<u>27,384</u>	<u>47,000</u>	<u>12,540</u>	<u>86,924</u>

17. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2016.

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. Some of the figures have been reclassified in accordance with the revised presentation in the accounts to 31 March 2017.

	Unrestricted Funds £	Restricted Funds £	Total 2016 £
Income:			
Grants & donations	30,243	49,687	79,930
Workshops, conferences & events	2,914	-	2,914
Project fees & other income	6,226	-	6,226
Bank interest	170	-	170
Total Income	<u>39,553</u>	<u>49,687</u>	<u>89,240</u>
Expenditure:			
Staff costs	5,303	36,087	41,390
Workshops, conferences & events	4,553	1,622	6,175
Direct project costs	5,650	3,737	9,387
Other direct costs	3,757	-	3,757
Office costs	7,920	-	7,920
Other administrative expenditure	5,082	-	5,082
Total Expenditure	<u>32,265</u>	<u>41,446</u>	<u>73,711</u>
Net income for year	<u>7,288</u>	<u>8,241</u>	<u>15,529</u>
Net movement in funds	7,288	8,241	15,529
Funds brought forward	<u>15,752</u>	-	<u>15,752</u>
Funds carried forward per 2016 accounts	23,040	8,241	31,281
Adjustment to balances	(3,600)	3,600	-
Funds carried forward as restated	<u>19,440</u>	<u>11,841</u>	<u>31,281</u>

Note:

The 'Continuing Care' project fund has been reclassified as restricted, which has resulted in the above adjustment to the opening balances in the accounts to 31 March 2017.