

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

**Report and Accounts**

**For the Year Ended**  
**31 March 2015**

**Company Number: SC 322915**

**Charity Number: SC 038225**

**Faith in Older People**

**Report and Accounts  
For the year ended 31 March 2015**

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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)
Mary Marshall	
Chris Levison	
Dianna Wolfson	
Eispeth Glasgow	
Robert Rendall	
Isabel Smyth	
Ivan Middleton	(appointed 11/9/14)
Anne Mulligane	(appointed 11/9/14)

*Former trustees who served in the year:*

Helen Mein	(resigned 11/9/14)
Liz Grant	(resigned 12/3/15)

**Company Secretary:** Isabel Smyth (appointed 11/9/14)

**Treasurer:** Paul Bannon

**Staff:**

Maureen O'Neill	Director
Helen Welsh	Training & Development Co-ordinator
Mary Wilkinson	Administrator (from Jan 2015)
Joanna Kemp	former Administrator

**Independent Examiner:** John G. Norman C.A.

**Accountants:** John G. Norman Ltd  
The Courtyard  
38 Coatfield Lane  
Edinburgh  
EH6 6BE

**Bankers:** Unity Trust Bank  
Nine Brindley Place  
Birmingham  
B1 2HB

## **Faith in Older People**

### **Report of the Trustees For the year ended 31 March 2015**

The trustees (directors of the company) are pleased to present their report together with the accounts for the year ended 31 March 2015.

#### ***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 a grant from the Scottish Government to support our training activities enabled the development of new courses and increased the network of those who wish to participate in activities that promote the spiritual well-being of older people. We were successful in arranging courses, consultations and other events in 6 different parts of Scotland. Across these various activities we attracted over 300 participants.

The Annual Malcolm Goldsmith lecture given by Rabbi Baroness Neuberger proved to be extremely popular and was attended by 250 people.

During the year we had a particular focus on consulting with faith communities on how they supported older people and their awareness of government policy in this area. This was funded by the Scottish Government.

## Faith in Older People

### Report of the Trustees (continued)

#### *Activities & Achievements (continued)*

A small survey was undertaken in care homes to consider to what extent spiritual care was understood by the staff and a report was submitted to the government in March 2015.

Collaboration, networking and contributing to events have been the underlying focus of all our work as we seek to build awareness of the importance of the spiritual dimension in the care of older people.

Fundraising is a constant activity and we have been extremely fortunate to have the support of Porticus over a number of years together with a range of other trusts, foundations, individuals and the Scottish Government. This support has enabled FIOP to widen and develop its activities over the years and it is very much appreciated.

#### *Financial Review*

Total income for the year was £70,022, with expenditure of £70,313 giving a net decrease in funds of £291, as detailed in the statement of financial activities on page 6 and the accompanying notes to the accounts. A balance of £15,752 is carried forward, all in unrestricted funds.

The main source of income is from grants and donations, which totalled £65,030 in the year and which are itemised in note 2 on page 9. As regards the future, funding from The Henry Smith Charity has been secured for 2 years at £25,000 per annum to fund the director's salary and Scottish Government grants continue for a further 18 months to fund a part-time post for the training co-ordinator. The Scottish Government have also indicated grants for core funding of £10,000 per annum for the next 3 years and have provided a grant of £17,000 for project work on the development of on-line resources, which has been deferred to next year when the work will take place (see note 6 for full details of deferred income). Finally the Scottish Episcopal Church has provided funds of £3,800 towards expenditure in 2015/16.

#### *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 £15,244 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

Date:

24/9/15

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 2015, which are set out on pages 6 to 12.

***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.

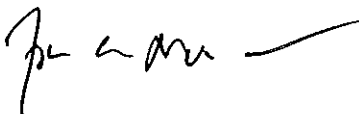
***Basis of independent examiner's statement***

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: 24/9/15

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 2015

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
<b><i>Incoming resources from generated funds:</i></b>					
Grants & donations	2	14,080	50,950	65,030	97,599
Bank interest		117	-	117	120
<b><i>Incoming resources from charitable activities:</i></b>					
Course & conference fee income		4,645	-	4,645	9,143
Other fee income		-	-	-	1,000
Sales of resources		230	-	230	1,048
<b>Total Incoming Resources</b>		<u>19,072</u>	<u>50,950</u>	<u>70,022</u>	<u>108,910</u>
<b>Resources Expended:</b>					
<b><i>Expenditure on charitable activities:</i></b>					
Staff costs	3	8,489	42,432	50,921	40,491
Course & conference costs		4,008	210	4,218	12,740
<b><i>Project costs:</i></b>					
- Reshaping care survey & workshop (JIT)		-	862	862	3,794
- Interactive learning event - Inspiration Today		-	1,716	1,716	-
- Longitudinal Panel Study (Life Changes Trust)		-	-	-	39,242
- Other project costs		-	-	-	1,005
Publicity / website costs		780	-	780	884
Travel & subsistence		394	888	1,282	727
Staff training & development		103	657	760	1,823
Rent & premises costs		537	1,287	1,824	1,824
Office running costs		1,019	2,898	3,917	4,331
Depreciation		509	-	509	509
Other expenditure		752	-	752	1,150
<b><i>Governance costs:</i></b>					
Accountancy / independent examiner's fee		1,110	-	1,110	1,080
Other professional fees		990	-	990	936
Meeting expenses & trustees' travel expenses		672	-	672	187
<b>Total Resources Expended</b>		<u>19,363</u>	<u>50,950</u>	<u>70,313</u>	<u>110,723</u>
<b>Net (outgoing) / incoming resources</b>					
- Net (expenditure) / income for year		<u>(291)</u>	<u>-</u>	<u>(291)</u>	<u>(1,813)</u>
<b>Net movement in funds</b>		(291)	-	(291)	(1,813)
<b>Funds brought forward</b>		<u>16,043</u>	<u>-</u>	<u>16,043</u>	<u>17,856</u>
<b>Funds carried forward</b>		<u>15,752</u>	<u>-</u>	<u>15,752</u>	<u>16,043</u>

All incoming resources and resources expended are derived from continuing activities. The company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The notes on pages 8 to 12 form part of these financial statements.

## Faith in Older People

### Balance Sheet at 31 March 2015

	Note	2015 £	2014 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>508</u>	<u>1,017</u>
<b>Current Assets</b>			
Debtors	5	377	397
Cash at bank		<u>76,626</u>	<u>68,946</u>
		<u>77,003</u>	<u>69,343</u>
<b>Creditors</b>			
Amounts falling due within one year	6	<u>61,759</u>	<u>54,317</u>
<b>Net Current Assets</b>		<u>15,244</u>	<u>15,026</u>
<b>Net Assets</b>		<u>15,752</u>	<u>16,043</u>
<b>Funds</b>			
Restricted funds	7	-	-
Unrestricted funds	7	<u>15,752</u>	<u>16,043</u>
<b>Total funds</b>		<u>15,752</u>	<u>16,043</u>

For the year ended 31 March 2015 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 24/9/15

Signed:  Date: 24/9/15  
Name: BRUCE CAMERON  
Trustee

The notes on pages 8 to 12 form part of these financial statements.



## Faith in Older People

### Notes to the Accounts

For the year ended 31 March 2015

#### 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

##### *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 2015 £	Total 2014 £
Porticus UK - <i>for director post:</i>				
- deferred grant released	-	15,000	15,000	18,000
Scottish Government:				
- s16B for training co-ordinator post	-	20,950	20,950	10,475
- for care home survey and allied focus group projec.	-	5,000	5,000	-
- for interactive learning event	-	7,000	7,000	-
- reshaping care survey (Joint Improvement Team)	-	3,000	3,000	4,000
- for national workshop (Joint Improvement Team)	-	-	-	4,000
Life Changes Trust - Longitudinal Panel Study	-	-	-	49,800
<i>for general purposes:</i>				
The Robertson Trust	7,000	-	7,000	7,000
Other trust funds	2,500	-	2,500	2,500
Legacy	1,612	-	1,612	-
Individual donations & fund-raising	2,968	-	2,968	1,824
	<u>14,080</u>	<u>50,950</u>	<u>65,030</u>	<u>97,599</u>

#### **Deferred grant income:**

In addition to the above, grant income of £56,275 (2014: £47,475) has been deferred.

Details are shown in note 6 on page 10.

3. Staff costs & Trustee expenses	2015	2014
<b>Staff Costs:</b>	£	£
Gross salaries	46,954	36,694
Employer's national insurance costs	2,352	2,530
Pension costs	1,615	903
<b>Total cost of employed staff</b>	<u>50,921</u>	<u>40,127</u>
Administrative support	-	114
Recruitment	-	250
<b>Total staff costs</b>	<u>50,921</u>	<u>40,491</u>
<b>Number of employed staff (headcount basis):</b>		
Development & training	2	1.5
Admin	1	1.0
<b>Total</b>	<u>3</u>	<u>2.5</u>

#### **Trustee expenses:**

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

Expenses of £368 (2014 - £228) were reimbursed to 4 trustees for travel costs to attend meetings.

## Faith in Older People

### Notes to the Accounts (continued)

<b>4. Tangible Fixed Assets</b>	<b>Office equipment</b>	
<b>Cost:</b>	<b>£</b>	
At 1 April 2014	4,020	
(less) disposals	<u>(150)</u>	
<b>At 31 March 2015</b>	<b><u>3,870</u></b>	
<b>Depreciation:</b>		
At 1 April 2014	3,003	
Charge for period	509	
(less) on disposals	<u>(150)</u>	
<b>At 31 March 2015</b>	<b><u>3,362</u></b>	
<b>Net Book Value:</b>		
<b>At 31 March 2015</b>	<b><u>508</u></b>	
At 31 March 2014	<u>1,017</u>	
<b>5. Debtors</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Prepayments	377	367
Accrued income & other debtors	<u>-</u>	<u>30</u>
<b>Total debtors</b>	<b><u>377</u></b>	<b><u>397</u></b>
<b>6. Creditors</b>	<b>£</b>	<b>£</b>
<i>Amounts falling due within one year:</i>		
Deferred income (see below)	56,275	47,475
Accruals	<u>5,484</u>	<u>6,842</u>
<b>Total creditors</b>	<b><u>61,759</u></b>	<b><u>54,317</u></b>
<b>Details of deferred income:</b>		
Henry Smith Charity - for director post 2015/16	25,000	-
Porticus UK - for director post 2014/15	-	15,000
Scottish Episcopal Church - for expenditure in 2015/16	3,800	-
Robertson Trust - in advance for financial year 2014/15	-	7,000
Scottish Government:		
- s16B for training co-ordinator post	10,475	10,475
- s16B for development project in 2015/16	17,000	
- for Joint Improvement Team projects	-	3,000
- s16B for interactive learning event	-	7,000
- s16B for care home survey and allied focus group project	<u>-</u>	<u>5,000</u>
<b>Total deferred income</b>	<b><u>56,275</u></b>	<b><u>47,475</u></b>

## Faith in Older People

### Notes to the Accounts (continued)

#### 7. Movement on Funds

	Note	At 1/4/14 £	Movement in resources		At 31/3/15 £
			Incoming £	Outgoing £	
<b>Restricted Funds:</b>					
Director post	(a)	-	15,000	(15,000)	-
Training co-ordinator	(b)	-	20,950	(20,950)	-
JIT projects	(c)	-	3,000	(3,000)	-
Care Home survey	(d)	-	5,000	(5,000)	-
Interactive learning event	(e)	-	7,000	(7,000)	-
<b>Total restricted funds</b>		<u>-</u>	<u>50,950</u>	<u>(50,950)</u>	<u>-</u>
<b>Unrestricted funds:</b>					
Fixed asset fund	(f)	1,017	-	(509)	508
General fund		15,026	19,072	(18,854)	15,244
<b>Total unrestricted funds</b>		<u>16,043</u>	<u>19,072</u>	<u>(19,363)</u>	<u>15,752</u>
<b>Total Funds</b>		<u>16,043</u>	<u>70,022</u>	<u>(70,313)</u>	<u>15,752</u>

#### Notes

- (a) The director post has been part-funded for a period of 3 years, up to March 2015 by Porticus UK. Continued funding is being provided for a further 2 years by the Henry Smith Charity.
- (b) The training co-ordinator post and associated core costs are being funded over 3 years from October 2013 to September 2016 by the Scottish Government (s16B funding).
- (c) The Joint Improvement Team projects have comprised a survey of the contribution made by churches and faith communities to the care of older people with a follow-up national workshop held in March 2014 and local events during 2014/15.
- (d) Faith in Older People received a one off grant from the Scottish Government to undertake a small research project in care homes to ascertain, 'what care home staff members understand by the concept of spiritual care?'. The project was completed by March 2015 and a report submitted to the Scottish Government.
- (e) Faith in Older People received a grant of £7000 from the Scottish Government to organise an interactive learning event in collaboration with Animate, the Health and Social Care Alliance and the NHS Chaplaincy (NES). A conference to share and demonstrate the range of activities being undertaken across Scotland in relation to spiritual well-being was organised and delivered in March 2015 with 70 participants.
- (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.

Faith in Older People

Notes to the Accounts (continued)

8. Analysis of Net Assets Between Funds

	Restricted Funds £	Fixed Asset Fund £	General Fund £	Total Funds £
Tangible fixed assets	-	508	-	508
Debtors	-	-	377	377
Cash at bank	56,432	-	20,194	76,626
Creditors	<u>(56,432)</u>	<u>-</u>	<u>(5,327)</u>	<u>(61,759)</u>
<b>Total funds at 31 March 2015</b>	<u>-</u>	<u>508</u>	<u>15,244</u>	<u>15,752</u>