PILGRIM CARE (LIMITED BY GUARANTEE)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

SCOTTISH CHARITY NUMBER: SC023571

COMPANY REGISTRATION NUMBER: SC157367

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

PILGRIM CARE (Limited by Guarantee)

Report and Financial Statements

for the year ended 31 March 2019

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Pilgrim Care (Limited by Guarantee)

Trustees' Annual Report

for the year ended 31 March 2019

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 (FRS 102) published on 16 July 2014.

Objectives and activities for the public benefit and future plans
The charity was set up to promote the welfare of elderly persons in St Andrews and the surrounding area by whatever means may be deemed appropriate, including without prejudice to the foregoing generality, the promotion, establishment and maintenance of one or more units capable of providing continuity of care for elderly persons in St Andrews and the surrounding area and the promotion, establishment and maintenance of a Christian environment providing the highest possible standards of care to meet the physical, emotional and spiritual needs of such elderly people.

The trustees continue to work towards the foregoing objectives set out in the Articles and Memorandum of Association by:

- working to promote the establishment of housing for the continuing care of elderly people whatever their race, creed or financial status and, within it, to provide a Christian environment with the highest standards of care to meet the physical, emotional, social and spiritual needs of the elderly. As to the provision of care housing, discussions are continuing with potential developers and the local planning authority to explore opportunities in the local area;

- working to provide training in Christian Pastoral Care of the elderly for members of all local churches and to fund the employment of an experienced nurse to visit and support elderly people within our community;

- continuing to fund the work of a part-time Parish Nurse regularly assisting over ninety clients in need of support. Demand continues to increase and as a consequence, the role and shape of the services/support being provided is evolving, so much so that additional volunteers are being sought to meet this increasing need. Funding support is also being sought to meet these operational costs; and

- continuing to use its funds to organise pastoral care training courses for carers within St Andrews and its environs.

The trustees plan to continue with the care and training activities described above in the short-term and to pursue appropriate housing in the long-term.

Funds were initially built up and held by Pilgrim Care in anticipation that a local site could be found and bought by Pilgrim Care for development of a Care Housing facility for the elderly. This was to be a joint project between Pilgrim Care and an experienced care home provider. Pilgrim Care was initially charged, for its part, with finding a site, funding its purchase, obtaining planning permission and all other consents, and negotiating with a suitable developer/operator to build and operate the facility.

Previous discussions with a landowner regarding a potential site in the St Andrews area proved unsuccessful but more recent consultations with the local authority and the developer in relation to the St Andrews West development are more encouraging as a key planning issue in relation to a new Secondary School for St Andrews has been resolved. Those consultations with the St Andrews West development have included providing analysis and advocacy for the inclusion of care home facilities in the planned development and discussions with local officials are ongoing.

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Review of achievements and performance: How the charity programme delivered public benefit
The Trustees are satisfied that the achievements and performance of the charity, as described below, demonstrate that the charity is making real progress in meeting the needs of the elderly within the community of St Andrews whom it was designed to serve.

Following the appointment of the part-time Parish Nurse the number of clients requiring/requesting support has grown to over 160 and there are no signs of the demand diminishing. Following the introduction of the General Data Protection Regulation in May 2018 the charity has reviewed all data held to ensure compliance with the new regulations. The role and shape of the services/support being provided also continues to evolve but, importantly, the increasing awareness within the community of the role of Pilgrim Care is helping the charity to reach those it was set up to serve.

Pilgrim Care continues to be represented within a small local community group which includes representatives from the NHS, local agencies and the voluntary sector who, together, are making a significant contribution to the overall wellbeing of the elderly within the community.

Much of the work with the elderly involves providing support where they may require a little extra time adjusting to new circumstances, understanding medication changes or medical advice from doctors, or where they perhaps need an advocate to help them receive the services they require using the Health and Social Care Well; on many occasions to expedite this process. In addition, the Parish Nurse visits the housebound and, where possible, supports them in re-socialisation as well as enabling those with dementia to attend social groups or church services by collecting and accompanying them to such events. Advice is provided in many areas for example around diet, mobility, health and safety within the home and where required individuals may be referred to specialists. The Parish Nurse often works with those who are anxious, or with feelings of little self-worth and, with sensitive goal settings, enables the individual to flourish. Weekly meetings are also held of a chair exercise group, leading into a community lunch so that friendships can be built as well as valuable exercise taken. In addition, the plan is to set up health walks; short risk assessed walks with volunteer support to enable all who wish to participate to do so safely. As part of this work, Pilgrim Care is working closely with the St Andrews Community Hub initiative which is seeking to establish a permanent base within St Andrews to serve the community, particularly the lonely and elderly. Pilgrim Care is also working with St Leonard's Parish Church with its 'good neighbours initiative', the Baptist Church with their monthly 'CAMEO' meetings, Holy Trinity Church with its monthly Friday afternoon short church service and the St Andrews Episcopal Church with its weekly midday prayer service. Links have also been established with the St Andrews foodbank and clothesline to help those in need in a dignified way.

What is also clear from this involvement and the increasing number of people seeking the support of Pilgrim Care is that the outreach to vulnerable people is succeeding.

It is now well recognised that being lonely has been proven to impact on overall health, both physically and mentally. Previous research found that lonely people are more likely to be heavy drinkers, smokers and overweight. Also, that loneliness is having a devastating impact on the lives of people diagnosed with cancer. Of those surveyed, one in five felt lonely as a result of the disease, and they were almost five times as likely to remain housebound for a few days. It is in these areas that Pilgrim Care seeks to provide relief and make a positive impact.

Financial review and Reserves policy
Income of £8,395 (2018 £6,494) was generated to fund charitable expenditure of £25,435 (2018 £20,377) leaving net expenditure of £17,040 (2018 £13,883) to be met from funds brought forward. The trustees are working to increase income to cover the pattern of recurring net expenditure.

The Revenue Account balance of £193,308 (2018 £210,348) carried forward is all in unrestricted funds.

It is the policy of the trustees to hold liquid reserves to support the continuing work of the employed part-time Parish Nurse and to be able to respond quickly should the opportunity arise to obtain an appropriate site for care housing as described above.

Investment policy and performance
The memorandum and articles allow the trustees to invest monies not immediately required in such investments as they consider fit, subject to law. During the year funds were held in a deposit account.

The trustees were satisfied with the interest earned and monitor market rates.

Risk management
The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate the charity's exposure to the major risks. Risk assessments address all key areas of the charity's activities.

Key risks monitored by the trustees are ineffective use of funds for care and training and the difficulty of recruiting trustees with the appropriate skills and experience.

Structure, governance and management and recruitment of trustees
The charity is a company limited by guarantee incorporated on 11 April 1995 and governed by its Memorandum & Articles of Association. The liability of each member in the event of a winding up is limited to £1.

The charity is administered by a board of trustees who generally control and supervise its activities. In particular, the trustees are responsible for monitoring the financial position of the charity.

The charity has procedures for the induction of trustees which include a briefing meeting with the Chairman or Secretary and provision of copies of the Memorandum & Articles of Association and the most recent annual report and accounts. Fife Council, as the statutory local social work authority is entitled to nominate one trustee. All of the other trustees are members of the charity and subject to formal election at the Annual General Meeting of the charitable company.

Reference and administrative information

Scottish Charity number:	SC023571
Registered Office and Operational Address:	132 South Street, St Andrews, Fife, KY16 9EW
Independent Examiner:	Joanne Paul CA, Henderson Black & Co, St Andrews, Fife, KY16 9PF
Bankers:	Bank of Scotland plc, 60 High Street, Leven, KY8 4NA CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Directors and Trustees
The directors of the company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and since the year end were as follows:

Mr K. W. Cochran	(Chairman)
Mrs B. M. Cowan	
Mr J. D. Gray	
Mr H. M. Hine	
Mr D. Jackson	
Mr D. J. Maggs	
Mrs C. B. Sprot	

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Trustees' responsibilities in relation to the financial statements
The trustees (who are the directors of the company for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for the year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions
The trustees have prepared this report in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the trustees on 20 November 2019 and signed on their behalf by:

Mr K. W. Cochran
Chairman of Trustees

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Pilgrim Care (Limited by Guarantee)

Independent Examiner's Report to the Trustees of Pilgrim Care

I report on the accounts of the charity for the year ended 31 March 2019 which are set out on pages 6 to 10.

Respective Responsibilities of the Trustees and Examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees 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.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

Basis of Independent Examiner's Statement
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 Regulations have 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.

Joanne Paul CA
Partner
Henderson Black & Co
Chartered Accountants

Chestney House
149 Market Street
St Andrews
Fife, KY16 9PF

20 November 2019

Pilgrim Care (Limited by Guarantee)

Statement of Financial Activities (including Income and Expenditure Account)

for the year ended 31 March 2019

	Total funds 2019	Prior year Total funds 2018
	£	£
Income from:		
Donations		
Donations from charitable bodies	4,820	5,645
Donations from Trusts and others	3,380	740
	8,200	6,385
Investments		
Bank interest	195	109
Total	8,395	6,494
Expenditure on:		
Charitable activities		
Salary and pension - Parish Nurse	21,089	18,053
Pastoral care expenses	1,898	947
Parish nursing coordination fees	1,090	-
Training	50	-
Computer running costs	-	20
Insurance	259	259
Stationery, postages and sundry	50	72
Bank charges	50	-
Payroll preparation fees	211	294
Independent examiner's fees	588	582
Depreciation	150	150
Total	25,435	20,377
Net expenditure and net movement in funds	(17,040)	(13,883)
Reconciliation of funds:		
Total funds brought forward	210,348	224,231
Total funds carried forward	193,308	210,348

The Statement of Financial Activities includes all gains and losses in the year.

All income and expenditure derives from continuing activities.

The notes on pages 9 and 10 form an integral part of these accounts.

All funds are unrestricted.

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Pilgrim Care (Limited by Guarantee)

Balance Sheet

as at 31 March 2019

	Notes	Total funds 2019 £	Prior year funds 2018 £
Fixed assets:			
Tangible assets	5	149	299
Current assets:			
Cash at bank		193,870	212,006
Total current assets		193,870	212,006
Liabilities:			
Creditors: amounts falling due within one year			
Taxation and Social Security		56	1,279
Accruals		655	678
Total current liabilities		711	1,957
Net current assets		193,159	210,049
Total assets less current liabilities		193,308	210,348
The funds of the charity:			
Unrestricted funds			
General Fund		193,308	210,348
Total charity funds		193,308	210,348

For the financial year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The notes on pages 9 and 10 form an integral part of these accounts.

Approved by the trustees and authorised for issue on 20 November 2019.

Mr K .W. Cochran, (Chairman of Trustees)

Mr D. J. Maggs, (Trustee)

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Pilgrim Care (Limited by Guarantee)

Statement of Cash Flows

for the year ended 31 March 2019

	Total funds 2019	Prior year funds 2018
	£	£
Cash flows from operating activities:		
Net cash used in operating activities (see below)	(18,331)	(13,499)
Cash flows from investing activities:		
Interest income	195	109
Purchase of tangible fixed assets	-	(449)
Net cash provided by/(used in) investing activities	195	(340)
Change in cash and cash equivalents in the year	(18,136)	(13,839)
Cash and cash equivalents brought forward	212,006	225,845
Cash and cash equivalents carried forward	193,870	212,006

Cash and cash equivalents comprise the bank balances.

Reconciliation of net movement in funds to net cash flow from operating activities

	2019	2018
	£	£
Net expenditure for the year (as per the statement of financial activities)	(17,040)	(13,883)
Adjustments for:		
Depreciation charges	150	150
Interest income shown in investing activities	(195)	(109)
(Decrease)/increase in creditors	(1,246)	343
Net cash used in operating activities	(18,331)	(13,499)

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Notes to the Financial Statements
for the year ended 31 March 2019

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1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements have been prepared 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pilgrim Care (Limited by Guarantee) meets the definition of a public benefit entity under FRS 102.

These financial statements are presented in pounds sterling which is the Trust's functional currency. Monetary amounts are rounded to the nearest pound.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Taxation

The charity is exempt from tax on income and gains under applicable legislation to the extent that these are applied to its charitable objects.

1.3 Fund accounting

All of the funds held by the charity are unrestricted. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.4 Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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1.6 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial assets (which include cash and bank balances) and basic financial liabilities (which include creditors) are initially measured at the amount receivable or payable including any transaction costs and are subsequently carried at amortised cost using the effective interest method. Basic financial assets/liabilities, classified as receivable/payable within one year, are not amortised.

1.7 Fixed assets

Individual fixed assets costing £400 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a 33.33% straight line basis.

1.8 Voluntary income

The value of the work done by trustees in giving of their time for meetings and other matters on behalf of the charity is not reflected in the accounts as it cannot be quantified.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

3 Transactions with trustees and employees

No remuneration or expenses were paid to trustees in the year (2018 - none).
Donations to the charity during the year, from trustees, were £80 (2018 - £nil).

During the year the charity employed one employee (2018 - one) to provide nursing care at a gross cost of £21,089 (2018 £18,053) including social security costs of £nil (2018 £nil) and employer's pension contributions of £295 (2018 £69). No employee was paid at a rate of £60,000 per annum or more (2018 - none).

4 Control

Control of the charity lies in the hands of the members who elect trustees.

In order to meet the requirements of the General Data Protection Regulation, the charity is reviewing its membership database to ensure the integrity of its member list. The number of members at 31 March 2019 was 51 (2018 - 80).

5 Fixed assets

	Computer Equipment
Cost:	£
At 1 April 2018	449
Additions	-
At 31 March 2019	449
Depreciation:	
At 1 April 2018	150
Charge for the year	150
At 31 March 2019	300
Net book value:	
At 31 March 2019	149
At 31 March 2018	299