

FRIENDS AT THE END (SCIO)

Annual Report & Financial Statements

Covering the 16 Month Period

28 November 2018 to 5 April 2020

Friends at the End
Promoting end of life choices



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 5 APRIL 2020

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TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDED 5 APRIL 2020

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the period ended 5 April 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Friends at the End (SCIO)		
Charity Number	SC048875		
Principal Address	Office 7, Block 2 Kirkhill House Broom Road East Newton Mearns Glasgow G77 5LL		
Website Address	https://fate.scot/		
Current Trustees	Peter Warren	Convener	
	Julie Lang	Secretary	
	Dr Gillian MacDougall	Treasurer	
	Dr Gordon Wyllie WS	Honorary Legal Adviser	appointed 26 January 2019
	Michelle Ballantyne MSP		appointed 26 January 2019
	Professor Gareth Morgan		appointed 26 January 2019
	Moira Symons		appointed 26 January 2019
	Professor Charles Warlow		appointed 26 January 2019
	David Harper		appointed 9 July 2020
Bankers	Bank of Scotland 174 Byres Road Glasgow G12 8SW	The Co-operative Bank - Business Business Customer Services PO Box 250 Skelmersdale WN8 6WT	
Investment Managers	Rathbones Investment Management George House 50 George Square Glasgow G2 1EH		
Independent Examiner	Anne Knox FCIE Community Accountancy Scotland C.I.C (CAS) Cameron House Forthside Way Stirling FK8 1QZ		

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDED 5 APRIL 2020

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

This report covers an extended period of around 16 months from the date of when Friends at the End (SCIO) (FATE) a Scottish Charitable Incorporated Organisation (SCIO) was registered and incorporated by the Office of the Scottish Charity Regulator (OSCR) with the charity number SC048875.

Upon the formation of the SCIO, the former unincorporated association Friends at the End was wound up and all assets and liabilities were transferred to the new SCIO. This process had been agreed by members of the former association at the November 2017 Annual General Meeting (AGM). All persons who were recorded as members of the former association on 28th November 2018, thus because members of the SCIO from that date.

Appointment of Trustees

The Charity Trustees who are the members of the charity, make of the Board of Trustees, also known as the "Council".

The initial Charity Trustees of the SCIO were the first three names above, and the others (having been previously elected by the former unincorporated association) were appointed as Charity Trustees of the SCIO from 26th January 2019, except for David Harper who joined the board after year-end.

All of the initial Charity Trustees and those appointed in January 2019 were re-elected at the first Annual General Meeting of the SCIO held in Glasgow on 16th November 2019.

The officers (Convenor, Secretary and Treasurer) together with three other Charity Trustees are elected by members of the charity at the AGM. Up to three further trustees may be co-opted by the Charity Trustees.

Members

The work of the FATE is heavily dependent on its several hundred members who are based in Scotland and throughout the UK, many of whom give generously to support the charity's work. Membership of the SCIO is open to any person aged 16 or over who is not opposed to assisted dying and who supports the objects of the charity."

Organisational Structure

The organisation is comprised of members, Charity Trustees, and employees.

The members have the right to attend the AGM and have important powers when taking decisions in relations to any changes to the Constitution.

The Charity Trustees set the strategy and policy of the charity, control and supervise the activities undertaken and are responsible for monitoring its financial position.

The day to day operations of the charity is delegated to the employees who provide detailed information to the Charity Trustees.

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FOR THE PERIOD ENDED 5 APRIL 2020

OBJECTS & ACTIVITIES

Charitable Purposes

The charity Friends at the End (SCIO) (known as 'FATE') has been established with the following Charitable Purposes:

- the advancement of health.
- the advancement of human rights, conflict resolution or reconciliation
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Activities

FATE provides a range of information, services, and support in connection with our charitable purpose and the activities which we will adopt in furtherance of its charitable purposes are:

- The promotion of knowledge about end-of-life choices and dignified death;
- The support of those concerned about end-of-life choices and dignified death and to support those suffering from distress, especially that associated with end of life;
- The advancement of medical education relevant to the processes of death and terminal illnesses;
- Research into causes, cures, and prevention of distress in the dying and those caring for them and the public dissemination of the outcomes of such research; and
- Acting along with others in pursuit of the above and doing all things conceived to bring about or advance the foregoing.

In appropriate cases, we provide financial, legal, and emotional support to sufferers approaching the courts for guidance in difficult cases. We have donated to support the case of Phil Newby during this financial period.

A popular feature of our work involves workshops concerning issues like welfare and other powers of attorney, advance directives, and anticipatory care plans. We hosted an advance directive workshop at the FATE AGM on 16 November 2019.

ACHIEVEMENTS & PERFORMANCE

During the financial period, aims set previously included the recruitment of suitably experienced and qualified personnel namely a Chief Executive Officer (CEO), Office Manager and Communications person.

FATE employed three individuals in these roles from 1st September 2019 (prior to that date, all of FATE's operations were undertaken by freelancers). The third member of staff subsequently resigned, but the Charity Trustees wish to acknowledge the huge contribution made by the two members of staff in post at year end.

FATE has continued the work of the former association by acting as the secretariat to the Scottish Parliamentary Cross-Party Group on End of Life Choices. Speakers at the CPG during the period of this report have included:

12 March 2019: Professor Harry McQuillan, Community Pharmacy Scotland

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FOR THE PERIOD ENDED 5 APRIL 2020

- 10 September 2019: Dr Mehrunisha Suleman (University of Cambridge) on Islamic perspectives on death and dying.
- 13th November 2019 Dr Ellen Wiebe visited from Canada where assisted dying has been legalised since 2016. We also had Professor Ben Colburn from the University of Glasgow.
- 20 November 2019 Professor Jocelyn Downie (She holds the James Palmer Chair in Public Policy and Law and University Research Professor at Dalhousie University and is author of numerous studies on end-of-life law and policy).

We established a sub-group of Charity Trustees and staff to review our relationship with our members who are our most immediate beneficiaries – they met twice in 2019/20 (in part with the support of a grant from Foundation Scotland) and a number of new initiatives were planned.

We improved the quality of the FATE Newsletter, and following the year-end, in June 2020, an appeal letter was sent to all members stressing the case for supporting the charity's work financially. This led to a generous response (the results of which will appear in the 2020/21 accounts).

Local group activity was undertaken in Glasgow, Dundee, Edinburgh, and Fife.

Our CEO has taken part in multiple speaking engagements, including presenting to various conferences run by the Edinburgh International Centre for Spirituality and Peace (EICSP) (14th November & 7th December) and to the Western Club in Glasgow (5th November) amongst others.

We have engaged with public policy initiatives, including polls of members conducted by the Royal College of General Practitioners and the British Medical Association.

We have provided various briefings to parliamentarians and have met with MSPs regularly to discuss end of life choices and our work more generally.

We continued to support our CEO's PhD research in the field of medical law and assisted dying. This support came to an end in March 2020.

FATE has joined the Health and Social Care Alliance for Scotland (ALLIANCE), and our CEO is now member of ACOSVO (Association of Chief Executives of Scottish Voluntary Organisations). We are also members of SCVO (The Scottish Council for Voluntary Organisations), Glasgow CVS and other bodies in a bid to develop partnership working. We have also continued to liaise with other organisations working on end of life issues, both in Scotland and in other jurisdictions.

Training has been undertaken by staff in a bid to upskill. Specifically focus has been on fundraising and general end of life courses (Future Learn), social media training provided by SCVO and GCVS and others. Following year-end (in May/June 2020) all staff and most trustees were trained by Advance Decision Assistance in the provision of patient-led Advance Care Planning.

We continued to work with media to raise awareness of the issues where the FATE is working to increase public understanding.

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FOR THE PERIOD ENDED 5 APRIL 2020

A review of the charity's policies and procedures was undertaken to ensure compliance with the relevant laws and regulations. We regularly update our website and social media channels.

Implication of the Coronavirus Crisis

From mid-March 2020, FATE, like all charities, became heavily affected by the Coronavirus crisis. As a charity concerned with end-of-life issues, it was clear that FATE's work would be particularly important at this time.

We produced various articles which appeared in the mainstream media shortly after year end, on end of life decision making especially in response to the impact of Covid-19 – these include:

- We all die at some point so let's make it normal to plan (28th April 2020, The Times)
- Funding helps Newton Mearns charity support people with their end of life care plans, (29th April 2020, The Extra) and
- Dialogue around death can create comfort (14th May 2020, Third Force News).

An early decision was made to ask the staff to work from home and local groups and meetings were suspended. There was an increase in enquiries and people seeking help and advice, which we were able to continue to provide and in other respects the charity's work has continued as normal.

We have run two online seminars (Melanie Reid, 16th May 2020 and Dr Stefanie Green, 30th May 2020) and increased our communication with members in a bid to reduce loneliness and isolation.

However, the crisis has meant new sources of grant-funding have become available, and after year-end, FATE was successfully awarded grants from a range of sources, mostly linked to specific projects concerned with people in writing advance directives and establishing powers of attorney. Funders include: The JTH Charitable Trust, The National Lottery Community Fund, The Scottish Government Wellbeing Fund, and Foundation Scotland. These grants will appear in the 2020/21 accounts.

FINANCIAL REVIEW

Overview

This is the first year the charity has submitted their accounts to OSCR. Income of £81,491 was received and the main sources of funds were donations, grants, and the sale of investments.

Expenditure totalling £68,180 were made carrying out the charitable activities. At the end of the financial period, the charity had a surplus of £13,311 - however this was only possible due to the sale of £40,000 of investments (which will mean less investment income in future years). Without this sale, the charity would have had a deficit of (£26,753).

Investment Policy

The Trustees' policy with respect to the endowment fund is to delegate investment decisions to the investment managers (Rathbones) on a medium-risk profile, based on achieving both income and capital growth over a medium term period - but recognising that from time to time investments need to be sold in order to provide additional cash for unrestricted funds.

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Reserves Policy

The charity's unrestricted reserves at the end of the financial period were £8,311. As the charity is in its infancy, there had been no reserves policy in place at the outset. This has now changed, and the Charity Trustees have agreed a reserves policy of three months operational costs. The charity's monthly operational costs are around £5,685 and therefore a reserve of £17,055 has been set. The Charity Trustees are aware they are below their target and this will be monitored and they are exploring additional income streams, but if required the trustees are able to draw down extra funds from the Expendable Endowment.

FUTURE PLANS

We were planning a pastoral care conference on 13 May 2020 as our contribution to Good Death Week – this has now been postponed to November 2020.

We aim to develop our online seminar sessions in a bid to reduce loneliness and isolation and will deliver events via our local groups when it is safe to do so.

We will continue to work in partnership with other organisations concerned about the development of legislation to create choices on assisted dying (subject to appropriate safeguards). We expect to continue working with Dignity in Dying and the Humanist Society of Scotland, though subject to our own charitable focus. Through this partnership we hope to raise these issues specifically with candidates as the next round of elections to the Scottish Parliament approaches. We expect to support consultation on a future Bill in this area.

APPROVAL

This report was approved by the trustees on 3 October 2020 and signed on their behalf by:

Peter Warren

Peter Warren
Convenor

INDEPENDENT EXAMINER'S REPORT

FOR THE PERIOD ENDED 5 APRIL 2020

Independent Examiner's Report to the Trustees of Friends at the End (SCIO)

I report on the accounts of the charity for the period ended 5 April 2020, which are set out on pages 10 to 14.

Respective responsibilities of 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 2006 Regulations. 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Anne Knox

Anne Knox FCIE

Community Accountancy Scotland C.I.C (CAS)

Cameron House

Forthside Way

Stirling

FK8 1QZ

3 October 2020

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE PERIOD ENDED 5 APRIL 2020

	Unrestricted	Restricted	Endowment	Total
Note	Funds	Funds	Funds	2020
	£	£	£	£
Receipts				
Donations & Members' Subscriptions	11,932	-	-	11,932
Grants	5 5,100	5,000	-	10,100
Investment Income	3,302	-	-	3,302
Donation from former entity	8 16,157	-	-	16,157
	36,491	5,000	-	41,491
Sale of Investments	11 -	-	40,000	40,000
	36,491	5,000	40,000	81,491
Payments				
Charitable Activities	6 63,765	-	-	63,765
Governance Costs				
Independent Examination (former entity)	1,020	-	-	1,020
Trustee Expenses	2,345	-	-	2,345
Other	1,050	-	-	1,050
	68,180	-	-	68,180
Net movement in funds	(31,689)	5,000	40,000	13,311
Transfers between funds	40,000	-	(40,000)	-
Surplus/(Deficit) for year	8,311	5,000	-	13,311

This is the first year of the charity and therefore there is no comparative figures.

The Notes on pages 12 to 14 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 5 APRIL 2020

	Unrestricted	Restricted	Endowment	Total
Note	Funds	Funds	Funds	2020
Funds Reconciliation				
	£	£	£	£
Balance as at 29 November 2018	-	-	-	-
Surplus/(Deficit) for the period	8,311	5,000	-	13,311
Balance as at 05 April 2020	8,311	5,000	-	13,311
Bank & Cash Balances				
Bank of Scotland	1,590	-	-	1,590
Co-Operative Bank	6,657	5,000	-	11,657
Cash in Hand	64	-	-	64
	8,311	5,000	-	13,311
Investments				
Rathbones Investment (Market Value)	11	-	133,837	133,837
	-	-	133,837	133,837
Liabilities				
Independent Examination	720	-	-	720

This is the first year of the charity and therefore there is no comparative figures.

The Notes on pages 12 to 14 form an integral part of these accounts.

These accounts were approved by the trustees on 3 October 2020 and signed on their behalf by:

Peter Warren

Gillian MacDougall

Peter Warren
Convenor

Gillian MacDougall
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 5 APRIL 2020

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
- (c) This is the first year of the charity and therefore there are no comparative figures.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) Endowment funds (expendable) are endowment funds where the trustees have the power to convert the capital into income but are not required to do so.

As the investments are not readily accessible, the endowment is classed as a non-monetary fund. So, as these accounts are prepared on a receipts and payments basis, they are not included in the Statement of Receipts and Payments *except* where cash receipts arise from the sale of investments.

- (d) The purposes of the funds are shown in Note 10.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT; thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) Travelling expenses totalling £2,345 were reimbursed to 4 trustees.
- (b) No remuneration was paid to trustees or any persons connected with them during the year.

5. Grants Received

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020
	£	£	£	£
Stafford Trust Fund	5,000	-	-	5,000
AMW Trust	-	2,500	-	2,500
JTH Charitable Trust	-	2,500	-	2,500
Foundation Scotland	100	-	-	100
	5,100	5,000	-	10,100

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 5 APRIL 2020

6. Payments relating to charitable activities

	Total 2020
	£
Salaries	10,524
Pensions	114
HMRC	2,323
Staff Expenses	1,382
Consultants	18,680
PhD Support	16,483
Administration	1,435
Publications & Subscriptions	593
Rent	5,600
IT / Website	(936)
Donations (See Note 7)	1,100
Advertising	510
Sundries	130
Events	5,827
	63,765

7. Donations to other organisations

	Total 2020
	£
My Death My Decision (MDMD)	500
Phil Newby (Crowd Funding)	500
Advance Decision	100
	1,100

8. Transfer from former entity

On the 28th November 2018, the previous entity of Friends at the End transferred all assets and liabilities to the SCIO, this included a donation of £16,157 in cash and an Endowment Investment held at Rathbones Management Wealth, which was valued at £157,054.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 5 APRIL 2020

9. Movements in Funds

	As at				As at
	29/11/2018	Receipts	Payments	Transfers	05/04/2020
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	-	36,491	(68,180)	40,000	8,311
Endowment Funds	-	40,000	-	(40,000)	-
<u>Restricted Funds</u>					
Pastoral Care Conference Fund	-	5,000	-	-	5,000
Total Funds	-	81,491	(68,180)	-	13,311

10. Purpose of Funds

Unrestricted Funds	Unrestricted funds that can be expended at the discretion of the Charity Trustees in furtherance of the objects of the charity.
Pastoral Conference Fund	Funds received from AMW Trust and JTH Charitable Trust towards the costs of a FATE Conference on Pastoral Care.

11. Movement on Endowment Fund

During the year the endowment funds increased in value, but £40,000 of investments were sold and transferred to unrestricted funds, leaving a balance of £133,837 in the endowment at 5 April 2020. The net result after the sale was a reduction of the value of endowment funds of (£23,217) from the balance at the start of the period (see note 8).