

*Friends at the End*  
*Promoting end of life choices*



**FRIENDS AT THE END SCIO**

Registered charity number SC048875

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2021**



## Trustees' Annual Report for the year ended 5 April 2021

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<b>Name of Charity:</b>	<b>FRIENDS AT THE END SCIO</b>
<b>Registered charity number:</b>	SC048875
<b>Legal status:</b>	Scottish Charitable Incorporated Organisation (SCIO)
<b>Governing document:</b>	SCIO Constitution last amended 13 January 2021 (Two-tier SCIO with a wide membership).
<b>Principal office:</b>	Office 7, Block 2, Kirkhill House, Broom Rd East, Newton Mearns, Glasgow, G77 5LL
<b>Charity trustees:</b>	Peter Warren (Convener) Julie Lang (Secretary) Dr Gillian MacDougall (Treasurer) until 28 Nov 2020 Professor Gareth Morgan (Treasurer from 28 Nov 2020, previously trustee) Michelle Ballantyne (until 29 Jan 2021) Emma Cooper (from 30 Jan 2021) Graeme Downie (from 28 Nov 2020) David Harper (from 9 July 2020) Moirra Symons Alison Thomson (from 28 Nov 2020) Professor Charles Warlow Dr Gordon Wyllie WS (until 28 Nov 2020)
<b>Staff:</b>	
Chief Executive:	Amanda Ward
Office Manager:	Sophie Sellers
<b>Voluntary Roles:</b>	
Honorary Legal Counsel:	Dr Gordon Wyllie WS (from 28 Nov 2020)
Honorary Finance Support:	Sharon Morgan (May 2020 to March 2021)
<b>Counsellor (freelance):</b>	Mandy Hunt
<b>Bankers:</b>	Co-operative Bank plc Bank of Scotland
<b>Investment managers:</b>	Rathbones, Glasgow
<b>Independent Examiner:</b>	Anne Knox FCIE Community Accountancy Scotland CIC Cameron House, Forthside Way, Stirling FK8 1QZ
<b>Solicitors:</b>	Harper Macleod LLP, Glasgow
<b>Payroll service provider:</b>	TaxAssist Accountants, Edinburgh

## **Charitable Objects**

The objects of the Charity are as follows – they are amplified in the SCIO Constitution by a statement of how the objects are to be carried out.

- (a) The advancement of human rights, conflict resolution, and/or reconciliation*
- (b) The relief of those in need by reason of age, ill-health, disability, financial hardship, or other disadvantage, and*
- (c) The advancement of health.*

The means which the SCIO adopts in furtherance of its charitable purposes are:

- (a) The promotion of knowledge about end-of-life choices and dignified death;*
- (b) 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;*
- (c) The advancement of medical education relevant to the processes of death and terminal illnesses;*
- (d) 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*
- (e) Acting along with others in pursuit of the above and doing all things conceived to bring about or advance the foregoing.*

## **Method of appointment of trustees:**

All trustees on 5 April 2021 were elected or re-elected by members at the AGM on 28 November 2020 or appointed by the other trustees to fill vacancies.

The SCIO constitution allows for a maximum of nine trustees comprising six trustees elected by members (including the Convener, Secretary, and Treasurer) and up to three additional trustees appointed by the trustees. Trustees are subject to re-election annually, subject to a maximum period of six years (unless extended by special resolution).

## **Minor change of name**

At the AGM on 28 November 2020 members voted to change the name of the Charity from *Friends of the End (SCIO)* to *Friends at the End SCIO* as the trustees had found the brackets were causing confusion. The change was approved by OSCR and took effect from 13 January 2021. The SCIO Constitution was accordingly amended to reflect this change (though no other constitutional changes were made).

## **Key activities and achievements in the year ending 5 April 2021**

The Charity Friends at the End SCIO (known as 'FATE') provides a range of information, services and support in connection with our charitable objects.

This includes extensive support to individuals and families on end-of-life decision making, including:

- extensive advice and practical help on the key documents available under existing legislation to allow people to ensure their choices are respected at end-of-life including advance decisions and powers of attorney
- offering emotional support on these issues – both in terms of promoting informed discussion through local groups – but also offering some very sensitive support to individuals and families dealing directly with end-of-life medical choices
- working to advance human rights by supporting legislative changes that would enable people in Scotland to opt for an assisted death if that is their genuine wish (subject to appropriate safeguards).

### Focus of the year

This past year, much of FATE's work has been focused on contributing to the management and recovery from COVID-19.

In April 2020, Coronavirus (COVID-19) had prompted many of us to consider what treatment and care we would want when facing the end of our lives. Friends at the End has long campaigned for greater patient choice, but in the midst of a pandemic, difficult decisions were having to be made by healthcare providers.

The trustees agreed early in the crisis that this was a key time for the work of the Charity: no staff were furloughed and in many respects the work of the FATE expanded substantially during the year.

Reports of some GP surgeries suggesting the routine and automatic completing of "Do not attempt cardiopulmonary resuscitation" (DNACPR) on behalf of vulnerable people in their care was of great concern, as was guidance issued by the government and medical bodies highlighting that decisions were not being based on patient choice and best interests but distributive justice, in an effort to allocate resources appropriately.

In response to this FATE undertook a comprehensive anticipatory care planning project, which resulted in FATE helping over 50 people to complete advance directives, powers of attorney, wills and other end-of-life documents. It is estimated that our reach, in terms of wider education of these issues, reached hundreds more. We were delighted to receive significant external grants to support this including specific project funding from the National Lottery Awards for All, Scottish Government Wellbeing Fund, and Foundation Scotland.

### Outreach and publicity

Community networking linked to the crisis resulted in FATE being added to numerous community directories (including Tomorrow's Older People Lead, Voluntary Action East Renfrewshire SCIO; ALLIANCE Scotland, GCVS and others.) FATE reached out to local GP surgeries, social work departments and third sector groups to advise of the services that we offer. Connections were also made with the Anticipatory Care Planning Improvement Advisor in NHS Dumfries and Galloway, Volunteer Centre East Ayrshire (added to the isolation and loneliness network) and others.

This outreach resulted in a tenfold increase in the number of queries to our advice line between March – July 2020.

We authored a well-received article published in *Third Force News* entitled 'The real issues around death and dying must be heard' on 16<sup>th</sup> April 2020. On 28<sup>th</sup> April we published an article in the Times, 'We all die, so let's make it normal to plan'. Staff produced various blog posts – including contributions to Good Death Week in May 2020. Additionally, 'Reflections from the coalface' was published in the

Times in November 2020. We also produced various newsletters/e-bulletins for members and generally increased communication with members in a bid to reduce loneliness and isolation.

### Policy work

FATE contributed to the Scottish Government Dialogue and produced a written submission to the Social Security Administration and Tribunal Membership (Scotland) Bill. We also contributed to a consultation on Social Security Act 2018 and to Guidance on Schedule 28 of the Coronavirus Act 2020 regarding wishes of the deceased.

FATE has drafted a 'manifesto' and briefing on end-of-life choices which has been sent to all party candidates ahead of the 2021 Scottish Parliamentary elections. We have also begun private briefings to medical organisations and others in order to raise awareness of our work and services.

### Support to individuals

FATE's extensive work in supporting planning and decision making on end-of-life choices has been largely undertaken through local groups in various parts of Scotland. These generally had to be suspended due to the coronavirus restrictions but one group continued online; it is hoped to restart and expand the local groups in the year ahead.

Partly to address the suspension of local groups, we expanded the production of our newsletters to a 16-page magazine format with a wide range of articles sent to all members of the Charity: these received positive feedback. FATE also provides various email updates to members, but printed publications are the most appropriate means of communication for many.

In the meantime, FATE diversified its communication channels to reach younger people through some videos released on YouTube and attempts were made to reach those not online through a hard copy leaflet drop in Newton Mearns where FATE's office is based.

The staff dealt with a wide range of requests for help and advice via the telephone helpline or via the form on the Charity's website: major categories included:

- 31 seeking specific help on advance directives or powers of attorney
- 3 seeking specific advice on the medico-legal issues on refusal of food and fluids at end-of-life
- 12 seeking general information regarding how FATE could help and a further 47 asking about membership of the Charity in order to receive ongoing updates
- 30 suffering from mental health problems and considering ending their lives
- 16 concerned about end-of-life issues in relation to loneliness
- 8 follow ups from reports of FATE in the media seeking further information
- 8 enquires from overseas regarding end-of-life issues in Scotland or the UK.

We also provided direct financial support by covering the legal costs for 11 individuals wanting to set up powers of attorney or other end-of-life-related legal documents: these costs were met from the external grants received to support people with such issues during the coronavirus crisis.

The nature of FATE's focus as a Charity means that we sometimes receive enquiries from those seeking to end their lives: we have established protocols in such cases to ensure they are referred to appropriate sources of help.

A notable outcome for FATE during the last year was reaching an agreement to implement the services of an end-of-life counsellor funded by the Charity, so that those contacting FATE can be referred for professional counselling where the staff feel this would help. This service is open to members and non-members.

On a practical level, staff dropped groceries/prescriptions to members in the local area. We also produced IT guides for members who were IT amateurs and offered assistance via our telephone and email advice line.

## Conferences and events

Plans for a major face to face conference with policy makers had to be put on hold due to the pandemic.

However, a number of online events were held including a seminar with Dr Stefanie Green (the President of Canada's professional assisted dying practitioner's association – CAMAP) on 16 May 2020, as well as events in partnership with others (see below).

FATE held a Pastoral Care Conference online in October 2020 with contributors from St Andrew's Hospice, Scottish CARE, Humanists UK and others. This was chaired by Revd Scott McKenna and reached over 200 people.

## Partnership working

In partnership with the London-based organisation My Death, My Decision (MDMD), FATE interviewed Melanie Reid MBE and produced a video to share with membership and on social media – this discussed how Melanie's disability has shaped her view on end-of-life issues.

We continued to support the Scottish Parliament's Cross-Party Group (CPG) on End-of-Life Choices by acting as the CPG secretariat. Speakers at the CPG's AGM in Nov 2020 included Josh Aaron-Mennie and Professor Cholbi of the University of Edinburgh.

Meetings of the Assisted Dying Coalition continued to operate virtually and a partnership working agreement was signed with Dignity in Dying and Humanist Society Scotland. In this respect, FATE conducted joint polling with DID/HSS in October 2020 to establish views on Scotland on ethical choices in relation to assisted dying.

FATE's CEO hosted the World Right to Die international conference in October 2020 as the chair and received positive feedback about the impact of FATE as a charity.

## **Staffing and internal processes**

The staff team was expanded during the year to 1.8 FTE posts. The hours of the Office Manager were increased twice in order to accommodate increased support to those contacting FATE seeking help and advice, with significantly increased work through the website and member communications..

Both members of staff and most of the charity trustees undertook formative training in the legal and ethical issues in end-of-life decision planning, provided by the charity Advance Decision Assistance. This was arranged in a bid to upskill the Charity's expertise in these issues and to be able to respond to an increase in demand for our services.

The CEO undertook an end-of-life training course at The University of Glasgow (Challenges and Innovations) and various Future Learn courses on fundraising, communications etc. She also joined ACOSVO (Association of Chief-executives of Scottish Voluntary Organisations) and has taken part in their leadership and mentoring programme being paired with Scottish Government Policy Managers and with Maureen O'Neill OBE of FiOP. She is also now an active member of the ACOSVO Young Leaders Network.

A comprehensive review of policies and procedures, including procuring various insurances with Bruce Stevenson Insurance was completed. An in-depth review of the FATE website was undertaken working with Scottish Tech Army, alongside a large SEO prioritisation project. An infographics project is under way as of March 2021, to bolster education and awareness via social media channels.

New financial processes including an accounting system allowing the tracking of separate funds were implemented for the year 2020/21 by the new Treasurer and Honorary Finance Co-ordinator which provided increased information for financial decision making, and from 2021/22 it was agreed that the staff would take on day to day financial management. Trustees also took the decision to outsource employee payroll calculations as of November 2020.

Sadly, just after year end both existing members of staff announced their intention to leave FATE for new policy posts with the Scottish Government. The trustees wish to thank both staff for their enormous contribution to the work of FATE over a period of many years. However, such is the

reputation of the Charity that FATE soon received keen expressions of interest from potential new staff members. Following interviews, the trustees appointed Dr Sorcha Hume as the chief executive and Kerry Bone as the new office manager/communications manager, with effect from June 2021 (in both cases allowing a period of overlap with the existing staff).

### **Trustees and governance**

The trustees met seven times during the year in order to address the wide range of issues and increased work that the Charity was addressing. Following the start of the coronavirus crisis all trustees' meetings took place online.

We recruited new trustees at the AGM in November 2020 (details on page 2), in order to prioritise succession planning and to plug a skills gap within the current board.

A Committee structure was established from June 2020 to allow sub-groups of trustees to focus on specific issues allowing better use of trustees' time for effective decision making. Each trustee serves on at least one committee:

- Policy and campaigns committee (Chaired by the Convener)
- Membership and local groups committee (Chaired by the Secretary)
- Finance and fundraising committee (Chaired by the Treasurer)
- Medical group committee (Chaired by trustee Professor Charles Warlow).

### **Funding and fundraising**

As explained in the financial review, FATE was fortunate in securing a significant increase in total income compared to the previous year.

This was due in no small part to a successful fundraising appeal to members in spring 2020, in line with the wider fundraising strategy that the trustees have agreed. Members responded very generously both in terms of increased regular subscriptions, one-off gifts and a number of in-memoriam gifts.

Since being re-established as a charity in 2018 we have invited members and supporters to gift aid their donations. During the year, FATE received HMRC charity tax recognition and our first gift aid tax claims were made, providing a significant boost to donations. and this year we made our first gift aid tax claims. We were also notified during the year of a forthcoming share of a legacy from a former member.

However, as noted above FATE was also successful in receiving a number of grants from external sources: both project grants to provide specific support to individuals on end-of-life decision making, and a number of unrestricted grants from grant-making charities recognising the value of FATE's work. We also benefited from an unrestricted Scottish Government coronavirus business support grant.

### **Financial Review and Reserves Policy**

#### Income and expenditure

The year ending 5 April 2021 was only the second year in which FATE was operating fully as a charity. The year saw an encouraging increase in the Charity's income, from £26,626 of 'normal' income in the 16 months to April 2020 to income of £70,803 in the year to April 2021. The increase was due to a combination of factors:

- In the year to 5 April 2021 the Charity obtained its first significant project grants from external funders: the National Lottery Community Fund, Foundation Scotland and the Scottish Government's Wellbeing Fund – in each case these were specific grants to charities for work on issues related to support of individuals and communities affected by Covid. In total this gave us £18,869 of restricted income (2020: £5,000).
- FATE's members responded very generously to a request for increased giving to the Charity: members were invited to consider increasing their annual subscriptions and/or making lump sum donations (including the possibility of *in memoriam* gifts). Much of these donations were made

under gift aid and the Charity is now making regular gift aid claims. The net result was an increase of donations and subscription to £18,938 (as compared to £12,789 for the 16 month period to April 2020).

- The Charity also benefited from £29,529 of unrestricted grants (as compared to £5,535 in 2020). A number of grant-making charities generously chose FATE to receive unrestricted grants, but FATE also qualified for a one-off £10,000 small business Covid-support grant in relation to its office premises near Glasgow.

The total expenditure was £67,243 (as compared to £68,900 for the 16 months to April 2020) so monthly expenditure is actually around 30% higher than the previous year. However, the increased income meant that the Charity has a small surplus for the year (before considering investment gains). No withdrawals from the endowment fund were therefore required this year.

#### Investment movements and investment policy

During the year the trustees took the decision to switch from an individually managed portfolio to a unitised fund (still managed by Rathbones). This change has significantly reduced the investment management fees. The unitised portfolio prioritises capital growth in the medium term, whilst still providing some income.

The portfolio forms an expendable endowment which is intended to support the Charity over a considerable period. The trustees have the discretion to sell investments when needed to fund the operational work of the Charity, but the hope is that if the fund shows significant capital growth, modest capital withdrawals can be made when needed without seriously diminishing the fund.

During the current year, the portfolio showed net growth of £25,096, representing a return of almost 19% on the value at the start of the year (2020: loss of £13,944). Income from the investments totalled £3,467 (2020: £3,302).

#### Reserves policy

At 5 April 2021 the unrestricted reserves of the Charity stood at £14,087 (2020: £8,884).

The operational work of FATE is now costing approximately £5,600 per month and may well rise in the year ahead. Bearing in mind that the trustees could, if necessary, withdraw funds from the endowment, they consider that approximately 3 months of unrestricted reserves is an appropriate level to allow the operational work of the Charity to continue without disruption. The unrestricted reserves at 5 April 2021 are just below this.

#### **Approval**

This report was approved by the charity trustees of the SCIO on 5 June 2021 and is signed on their behalf by:

*P. Warren*

PETER WARREN – CONVENER

*Gareth Morgan*

GARETH MORGAN – TREASURER



# Independent Examiner's Report

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## Independent examiner's report to the trustees of Friends at the End SCIO for the year ended 5 April 2021

I report on the accounts of Friends at the End SCIO ("the Charity") for the year ended 5 April 2021, which are set out on pages 9 to 18.

### Responsibilities and basis of report

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of:

- the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and
- the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

You are satisfied that the Charity is not required by charity law to have its accounts audited and you have chosen to have an independent examination instead of an audit.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to say 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.

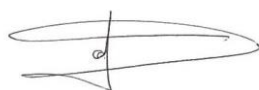
As the Charity is registered in Scotland and you have prepared its accounts on the accruals basis, your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Regulations. I confirm that I am qualified to undertake the examination, as I am a Full Member of the Association of Charity Independent Examiners, which is one of the listed bodies.

### Independent examiner's statement

Having completed my examination, I confirm that no matter came to my attention giving me cause to believe in any material respect:

- accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
- the accounts do not accord with those records; or
- the accounts do not comply with Regulation 8 of the 2006 Regulations, other than any requirement that the accounts give a "true and fair" view, which is not a matter considered as part of an independent examination.

I confirm there are no other matters to which your attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anne Knox FCIE

Community Accountancy Scotland C.I.C.  
Cameron House, Forthside Way, Stirling, FK8 1QZ

Date: 5<sup>th</sup> June 2021

## Annual Accounts for the year ended 5 April 2021

### Statement of Financial Activities

	Notes	Year ended 5 April 2021			All Funds £	Period ended 5 April 2020
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £		All Funds £
<b>Income and Endowments</b>						
Donations & Members' Subs	4	18,938	-	-	<b>18,938</b>	12,789
Grant Income	5, 6	29,529	18,869	-	<b>48,398</b>	10,535
Investment Income		3,467	0	-	<b>3,467</b>	3,302
<b>Total normal income</b>		<b>51,934</b>	<b>18,869</b>	<b>0</b>	<b>70,803</b>	<b>26,626</b>
<i>Other income (2020):</i>						
Funds from Former Entity	7	-	-	-	<b>0</b>	203,939
<b>Total income and endowments</b>		<b>51,934</b>	<b>18,869</b>	<b>0</b>	<b>70,803</b>	<b>230,565</b>
<b>Expenditure</b>						
Staff and Volunteer Costs	9	39,181	12,978	-	<b>52,159</b>	49,506
Costs Paid for Service Users	10	-	4,319	-	<b>4,319</b>	0
Premises & Communications	11	1,269	4,696	-	<b>5,965</b>	6,229
IT, Advertising, Conferences	12	1,924	1,444	-	<b>3,368</b>	8,030
Insurance & Bank Costs		583	-	-	<b>583</b>	0
Depreciation	14	162	-	-	<b>162</b>	0
Governance Costs	15	687	-	-	<b>687</b>	5,135
<b>Total Expenditure</b>		<b>43,806</b>	<b>23,437</b>	<b>0</b>	<b>67,243</b>	<b>68,900</b>
<b>Gains and Losses on Investments</b>						
Net gain/(loss) on revaluation	13	-	-	25,096	<b>25,096</b>	(13,944)
<b>NET INCOME</b>		<b>8,128</b>	<b>(4,568)</b>	<b>25,096</b>	<b>28,656</b>	<b>147,721</b>
<b>Transfers Between Funds</b>						
Contributions to Projects	16	(2,925)	2,925	-	<b>0</b>	0
Transfers from Endowment Fund	16	-	-	-	<b>0</b>	0
<b>Total Transfers</b>		<b>(2,925)</b>	<b>2,925</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>5,203</b>	<b>(1,643)</b>	<b>25,096</b>	<b>28,656</b>	<b>147,721</b>
<b>Fund balances 6 April 2020</b>	3	<b>8,884</b>	<b>5,000</b>	<b>133,837</b>	<b>147,721</b>	<b>0</b>
<b>Fund balances at 5 April 2021</b>		<b>14,087</b>	<b>3,357</b>	<b>158,933</b>	<b>176,377</b>	<b>147,721</b>

The notes on pages 11 to 18 form part of these accounts.

See notes 2 and 3 regarding prior year figures. For the full prior year SOFA, see note 21.

## Balance Sheet

	Notes	5 April 2021 £	5 April 2020 £
<b>Assets and Liabilities</b>			
FIXED ASSETS			
Investments	13	158,933	133,837
Tangible Fixed Assets	14	-	-
		<b>158,933</b>	<b>133,837</b>
CURRENT ASSETS			
Debtors	18	170	1,293
Cash at bank and in hand		18,264	13,311
		<b>18,434</b>	<b>14,604</b>
LESS: CURRENT LIABILITIES			
Creditors due within one year	19	(990)	(720)
NET CURRENT ASSETS		<b>17,444</b>	<b>13,884</b>
<b>Net Assets</b>		<b>176,377</b>	<b>147,721</b>
<b>Represented by Funds</b>			
Unrestricted Funds	17	14,087	8,884
Restricted Funds	17	3,357	5,000
Endowment Funds	13, 17	158,933	133,837
<b>Total Funds</b>		<b>176,377</b>	<b>147,721</b>

## Approval

These accounts were approved by the charity trustees of the SCIO on 5 June 2021 and are signed on their behalf by:

*P. Warren*

PETER WARREN – CONVENER

*Gareth Morgan*

GARETH MORGAN – TREASURER

## Notes to the Accounts

### 1. Accounting Policies

- (a) Accounting standards. These accounts are prepared on an accruals basis under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

As required by the regulations, the accounts are prepared to comply with the Statement of Recommended Practice on Accounting and Reporting by Charities (FRS102) effective from 2015 (SORP 2015 FRS102) including requirements of the general purpose accounting standard FRS102.

This is a change of accounting policy as compared to the previous period – see note 2.

As Friends at the End SCIO (“FATE”) is a “small charity” within the SORP definition (under £500,000 income) the Trustees have opted to make use of the simplifications permitted by SORP 2015 FRS102 for smaller charities. In particular, the allocation of income and expenditure on the Statement of Financial Activities has been adapted to the Charity’s circumstances, rather than following the functional classification specified in the current SORP.

- (b) Other accounting policies. For the purposes of FRS102, the Charity is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates or judgements except where specifically noted. The Charity has only basic financial instruments.
- (c) Donations are recognised at the point of receipt. Tax recoverable under gift aid is recognised at the date of the corresponding income.
- (d) Investment income is recognised when received.
- (e) Investment valuation for the portfolio held with Rathbones is at market value, based on the valuation provided by the fund managers at the balance sheet date.
- (f) Expenditure is recognised at the date when the trustees consider that a firm commitment was made to a third party (in accordance with the principles in the SORP).

As the Charity is unable to recover VAT, all expenditure is stated inclusive of VAT where applicable.

- (g) Fund accounting. In accordance with the principles set out in the SORP, the funds of the Charity are divided between:
- unrestricted funds – available for use at the trustees’ discretion for any expenditure falling within the objects of the Charity
  - restricted funds – funds given to support specific projects or initiatives (see notes 6 and 17 for further details of individual funds)
  - endowment funds – funds given on the understanding that they are to be held by the Charity on a long term basis, primarily to support the work of the Charity by generating income or capital growth. The endowment fund is an expendable endowment, meaning that the trustees can draw on the capital of the fund when they consider it necessary to support the operational work of the Charity.
- (h) Going concern. The trustees have reviewed the financial position of the Charity and are satisfied that it has sufficient resources to continue for at least 12 months beyond the date of approval of these accounts. The accounts are thus prepared on a going concern basis.

## 2. Changes since Prior Year and use of Prior Year Figures

The year 2020/21 is the first year in which FATE has presented its accounts on the accruals basis in accordance with the SORP – the previous financial statements were prepared on the receipts and payments (R&P) basis as permitted by the 2006 Regulations for a charity of this size. However, the trustees now consider that the complexity of FATE's work merits the adoption of the SORP basis.

Also, the prior year related to a 16 month period from 28 November 2018 (when the SCIO was formed) to 5 April 2020 and the prior year figures were originally prepared on the R&P basis.

Adjustments have been made to allow for the more significant debtors and creditors at 5 April 2020 and to allow for updated historic investment valuations, as explained in note 3 – however, this may not be sufficient to make the prior period year income and expenditure figures fully comparable with those for the current year.

Furthermore, the prior year figures include extraordinary items of incoming resources related to the donation of assets from the former entity at the point when the SCIO was formed.

So, for all these reasons, the figures shown in these accounts in the prior year columns are not directly comparable with the current year.

## 3. Prior Year Adjustments

The following adjustments have been made in these accounts as compared to the figures previously reported (on the R&P basis) in the Charity's accounts for period ending 5 April 2020 in order to take account of the issues mentioned in note 2.

For the full prior year Statement of Financial Activities, see note 21.

<i>General fund movements</i>	<i>Period ended 5 April 2020 £</i>
Balance of General fund at 5 April 2020 as reported on R&P basis	8,311
Less: Recognition of creditor at 5 April 2020 <i>see note 19</i> (As shown in 2020 Statement of Balances)	(720)
Add: Recognition of debtors at 5 April 2020 <i>see note 18</i> (These relate to gift aid tax refunds and HMRC employment allowance receivable at 5 April 2020, but only quantified during the current year.)	1,293
Balance of General fund at 5 April 2020 on accruals basis	<hr/> 8,884 <hr/>
 <i>Endowment fund movements</i>	 <i>Period ended 5 April 2020 £</i>
Endowment transferred from former entity as previously reported (on historic cost basis)	157,054
Adjustment to endowment transfer value to take account of market valuation at 28 November 2018	30,727
Amended value of endowment at 28 November 2018	<hr/> 187,781
Funds withdrawn from endowment in the period ending 5 April 2020	(40,000)
Net loss in value of investments in the period ending 5 April 2020	(13,944)
Value of endowment fund at 5 April 2020 (unchanged)	<hr/> 133,837 <hr/>

#### 4. Donations and Subscriptions (unrestricted)

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
Donations and subscriptions from FATE members/supporters	15,514	11,932
In memoriam gifts	1,070	-
Gift aid tax reclaimable	2,354	857
	<u>18,938</u>	<u>12,789</u>

#### 5. Grant Income – Unrestricted

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
<i>Unrestricted grants from grant-making charities</i>		
JTH Charitable Trust	1,000	-
Foundation Scotland	-	100
Ian Fleming Trust	7,500	-
Stafford Trust	5,000	5,000
Brownlie Charitable Trust	2,000	-
<i>Statutory grants</i>		
Employment allowance (HMRC)	3,926	435
Small Business Covid Recovery Grant (East Renfrewshire Council/Scottish Government)	10,000	-
Total unrestricted grants	<u>29,529</u>	<u>5,535</u>

#### 6. Grant Income – Restricted

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
National Lottery Community Fund – for Covid19 Advance Care Planning	9,993	-
Foundation Scotland – for End-of-life Wishes Planning	5,000	-
Scottish Government Wellbeing Fund – for Wellbeing Support	3,876	-
JTH Charitable Trust (2020 grant) – for FATE Conferences	-	2,500
AWW Trust (2020 grant) – for FATE Conferences	-	2,500
Total restricted grants	<u>18,869</u>	<u>5,000</u>

#### 7. Extraordinary item: Transfer of funds from former entity (2020)

On 28 November 2018, when the SCIO was formed, the Charity received funds from the former unincorporated association Friends at the End amounting to £16,157 (unrestricted) and £187,781 (endowment – amount as restated), total £203,939.

#### 8. Contingent items and commitments for future years: legacy income and lease

In August 2020, the trustees were notified that the Charity is to receive a share in the residue of the estate of the late Mary Eve MacFarlane, a long standing member of FATE. FATE is to receive one twelfth of the residue. However, as at 5 April 2021, her executors had been unable to accept any offer for the sale of her house so the value of her estate – and hence the possible value to the legacy to FATE – remains very uncertain. Accordingly, bearing in mind the principles in the SORP on recognition of legacies, no income from the legacy has been recognised in these accounts.

The Charity is committed to monthly payments on the lease of its office premises in Newton Means, Glasgow until January 2022. As at 5 April 2021, the outstanding obligations on the lease amount to £3,150.

## 9. Staff & Volunteer Costs

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
Staff salaries	46,021	10,524
Employer's National Insurance	3,926	2,323
Employer's Pension Costs	904	114
Staff Travel/Expenses	155	1,382
Training (staff and trustees training on advance decisions/end-of-life planning)	600	-
Consultancy fees	-	18,680
PhD sponsorship	-	16,483
Payroll admin/HR support	436	-
Expenses and gifts to conference speakers	115	-
	<u>52,159</u>	<u>49,506</u>

At the end of year, the Charity had 2 members of staff, totalling 1.8 full time equivalent (2020: 2 staff totalling 1.4FTE). No member of staff was paid in excess of £60,000.

The staff and volunteer costs were allocated to the funds of the Charity as follows. Charges of staff time to restricted funds were in accordance with the relevant funding agreements.

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
<i>Allocated to unrestricted funds:</i>		
General fund	39,181	49,506
<i>Allocated to restricted funds:</i>		
Conferences fund (includes speakers' expenses)	1,299	-
Covid19 Advance care planning	5,190	-
End-of-life wishes planning	3,863	-
Wellbeing support	2,626	-
Total for restricted funds	<u>12,978</u>	<u>0</u>
Total staff and volunteer costs	<u>52,159</u>	<u>49,506</u>

## 10. Costs paid for service users

Where individuals or families sought advice from FATE on end-of-life planning which required professional help they were referred to solicitors to prepare documents such as Advance Decisions or Powers of Attorney (PoAs). In 11 such cases (2020: nil), the Charity agreed to meet the relevant fees where the trustees were satisfied that there was a need for such support. Typically these direct costs met by the Charity on behalf of such individuals included legal fees (which were subject to VAT) and registration fees with the Office of the Public Guardian (in the case of PoAs). All of these costs were charged to restricted funds as follows: the trustees are grateful to the funders mentioned in note 6 for the grants which enabled the Charity to support individual and families in this way.

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
<i>Allocated to restricted funds:</i>		
Covid19 Advance care planning	2,207	-
End-of-life wishes planning	1,542	-
Wellbeing support	570	-
Total costs paid for service users	<u>4,319</u>	<u>0</u>

## 11. Premises and communications costs

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
Office rental	4,234	5,600
Telephone and internet costs	798	(936)
Postage, stationery and consumables	1,312	1,435
Literature/newsletter costs	722	130
	<u>5,965</u>	<u>6,229</u>

These costs were allocated to the funds of the Charity as follows. Charges of administrative and premises costs to restricted funds were in accordance with the relevant funding agreements.

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
<i>Allocated to unrestricted funds:</i>		
General fund	1,269	6,229
<i>Allocated to restricted funds:</i>		
Covid19 Advance care planning	1,796	-
End-of-life wishes planning	2,520	-
Wellbeing support	380	-
Total for restricted funds	<u>4,696</u>	<u>0</u>
Total premises and communications costs	<u>5,965</u>	<u>6,229</u>

## 12. IT, advertising and conference costs

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
<i>Allocated to unrestricted funds</i>		
Website costs (2020: included in internet refund as above)	290	-
Software	93	-
Event costs (including expenses related to support of the Scottish Parliament Cross-Party Group on End-of-life Choice)	40	5,827
Fees to external speakers	150	1,100
Publications	-	593
Advertising	248	510
Survey Research	800	-
General fund total	<u>1,924</u>	<u>8,030</u>
<i>Allocated to restricted funds:</i>		
Conference hosting expenses – <i>Conferences fund</i>	344	-
Advertising/publicity – <i>Covid19 advance care planning fund</i>	800	-
Advertising/newsletters – <i>Wellbeing support fund</i>	300	-
Restricted funds total	<u>1,444</u>	<u>0</u>
Total IT, advertising and conference costs	<u>3,368</u>	<u>8,030</u>



### 13. Movements on investments

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
Investment portfolio at start of year	133,837	-
Investment portfolio transferred from former entity	-	187,781
Less: Transfer from endowment to general fund	-	(40,000)
Revaluation during the year (net of investment management charges)	25,096	(13,944)
Investment portfolio at year end	<u>158,933</u>	<u>133,837</u>

All valuations in this note are mid-market values at the relevant date, inclusive of cash held by the investment managers.

### 14. Movements on tangible fixed assets

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
Book value at start of year	-	-
Add: Fixed assets acquired during the year: IT equipment	162	-
Less: Depreciation for year	(162)	-
Book value at year end	<u>-</u>	<u>-</u>

On the formation of the SCIO on 28 November 2020 the Charity received some items of office furniture and other equipment, which, allowing for depreciation, were not considered to have any material value. Fixed assets costing £250 or less are depreciated in full at the time of acquisition.

### 15. Governance costs and transactions with connected parties

	Year ended 5 April 2021 £	Period ended 5 April 2020 £
Meeting costs: Trustees meetings and AGM	237	1,050
Trustees' travel expenses	-	2,345
Accounts fee for former entity	-	1,020
Independent examination fee	450	720
Total governance costs	<u>687</u>	<u>5,135</u>

All governance costs are charged to unrestricted funds.

Trustees' expenses in the current year were £nil (2020: £2,345 to 4 trustees).

No fees were payable by the Charity to the independent examiner or her employer except for the independent examination services shown in this note.

There were no payments to trustees or connected persons except as shown in this note. All trustees are members of the SCIO and paid a subscription during the year and a number of trustees made further unrestricted donations – all of these amounts are included in note 4.

### 16. Inter-fund transfers

In the year ending 5 April 2021 a transfer of £2,925 was made from the General Fund to the restricted fund *End-of-life Wishes Planning* – this was in order to meet a condition of the external grant that FATE would contribute £2,925 to the project from the Charity's own resources.

In the period ending 5 April 2020 a transfer of £40,000 was made from the expendable endowment fund to the General Fund (see note 21). This was approved by the trustees as a contribution to the operational costs of the Charity.

## 17. Analysis of fund movements

Balance 06 Apr 20	Fund	Income	Expenses	Transfers	Gains/ Losses	Balance 05 Apr 21
£		£	£	£	£	£
	<i>Unrestricted Funds</i>					
8,884	General Fund	51,934	43,805	(2,925)	0	14,087
	<i>Restricted Funds</i>					
5,000	Conference Fund	0	1,643	0	0	3,357
0	Covid19 Advance Care Planning	9,993	9,993	0	0	0
0	End-of-life Wishes Planning	5,000	7,925	2,925	0	0
0	Wellbeing Support	3,876	3,876	0	0	0
5,000	Restricted Funds Total	18,869	23,437	2,925	0	3,357
	<i>Endowment Funds</i>					
133,837	Expendable endowment	0	0	0	25,096	158,933
147,721	TOTALS FOR ALL FUNDS	70,803	67,243	0	25,096	176,377

## 18. Debtors

	5 April 2021	5 April 2020
	£	£
HMRC Gift aid tax repayment due	169	858
HMRC Employment allowance due	-	435
	<u>169</u>	<u>1,293</u>

## 19. Creditors

	5 April 2021	5 April 2020
	£	£
Independent examination fee payable	450	720
Other service fees payable	540	-
	<u>990</u>	<u>720</u>

## 20. Analysis of net assets between funds

Current year:

Net assets at 5 April 2021	Unrestricted Funds	Restricted Funds	Endowment Funds	All Funds
	£	£	£	£
Investments	-	-	158,933	158,933
Debtors	170	-	-	170
Cash at bank and in hand	14,907	3,357	-	18,264
Creditors	(990)	-	-	(990)
Totals	<u>14,087</u>	<u>3,357</u>	<u>158,933</u>	<u>176,377</u>

Prior year analysis:

	Unrestricted Funds	Restricted Funds	Endowment Funds	All Funds
	£	£	£	£
Net assets at 5 April 2020				
Investments	-	-	133,837	133,837
Debtors	1,293	-	-	1,293
Cash at bank and in hand	8,311	5,000	-	13,311
Creditors	(720)	-	-	(720)
<b>Totals</b>	<b>8,884</b>	<b>5,000</b>	<b>133,837</b>	<b>147,721</b>

## 21. Prior year statement of financial activities – 16 month period 28 Nov 2018 to 5 April 2020

Amounts as restated – see note 3.

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	All Funds
		£	£	£	£
Income and Endowments					
Donations & Members' Subs	4	12,790	-	-	12,790
Grants Receivable	5, 6	5,535	5,000	-	10,535
Investment Income		3,302	-	-	3,302
Total normal income		21,627	5,000	0	26,627
Other income					
Funds from Former Entity	7	16,157	-	187,781	203,939
Total income and endowments		37,784	5,000	187,781	230,565
Expenditure					
Staff and Volunteer Costs	9	49,506	-	-	49,506
Premises & Communications	11	6,229	-	-	6,229
IT, Advertising, Conferences	12	8,030	-	-	8,030
Governance Costs	15	5,135	-	-	5,135
Total Expenditure		68,900	0	0	68,900
Gains and Losses on Investments					
Net gain/(loss) on revaluation	13	-	-	(13,944)	(13,944)
<b>NET INCOME</b>		<b>(31,116)</b>	<b>5000</b>	<b>173,837</b>	<b>147,721</b>
Transfers Between Funds	16				
Contributions to Projects		-	-	-	0
Transfers from Endowment Fund		40,000	-	(40,000)	0
Total Transfers		40,000	-	(40,000)	0
<b>NET MOVEMENT IN FUNDS</b>		<b>8,884</b>	<b>5,000</b>	<b>133,837</b>	<b>147,721</b>
Fund balances 28 November 2018		0	0	0	0
Fund balances at 5 April 2020		8,884	5,000	133,837	147,721