

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 2022



Name of Charity:	FRIENDS AT THE END SCIO
Registered charity number:	SC048875
Legal status:	Scottish Charitable Incorporated Organisation (SCIO)
Governing document:	SCIO Constitution last amended 13 January 2021 (Two-tier SCIO with a wide membership).
Principal office:	4 Queen Street, Edinburgh, EH2 1JE
Charity trustees:	Peter Warren (Convener) Julie Lang (Secretary) David R Harper (Treasurer until 27 Nov 2021) Dr Gordon Wyllie WS (Treasurer from 27 Nov 2021) Emma Cooper Graeme Downie Moira Symons Alison Thomson Professor Charles Warlow
Staff:	
Chief Executive:	Dr A J Ward (until June 2021) Dr Sorcha Hume (from June 2021)
Administration Officer:	Vacant
Counsellor (freelance):	Mandy Hunt
Bankers:	Co-operative Bank plc Bank of Scotland
Investment managers:	Rathbones, Glasgow
Independent Examiner:	Anne Knox FCIE 16 Comely Bank Avenue, Edinburgh EH14 1EL
Solicitors:	Harper Macleod LLP, Glasgow
Payroll service provider:	TaxAssist Accountants, Edinburgh

The Trustees present their Report and Financial Statements for the year ended 5 April 2022

Structure, Governance, & Management

The objects of the Charity laid down in the SCIO Constitution:

- (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.*

Appointment of Trustees

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, serving for a maximum period of six years (unless extended by special resolution). They are assisted in their duties by a small staff. At their approximately bi-monthly meetings throughout the year, the trustees addressed the wide range of issues and increased work that the Charity faces.

Activities and achievements in the year ending 5 April 2022

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).

As in the previous year, FATE's work has included contributing to the management and recovery from COVID-19.

In furtherance of human rights and better health provision, Friends at the End has long campaigned for greater patient choice, and in the midst of a pandemic, difficult decisions were having to be made by healthcare providers.

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 assisted 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.

Staffing

The Charity had a major change in staffing in June 2021, with both the CEO and Office Manager moving on to exciting new roles. FATE's Office Manager Sophie Sellers accepted a position in public policy within the Scottish Government, whilst the former CEO, Dr Amanda Ward, is now working as Research & Legal Advisor on the Assisted Dying for Terminally Ill Adults (Scotland) Bill in Liam McArthur MSP's office. The current and former CEOs continue to work closely together as part of the Assisted Dying Coalition, which comprises FATE, Dignity in Dying and the Humanist Society Scotland and provides support to Liam McArthur MSP's office.

Services

FATE's extensive work in supporting planning and decision making on end-of-life choices has involved responding to a wide range of requests for help and advice via the telephone helpline or via the form on the Charity's website. Examples of support have been sharing documentation on how to complete Advance Directives, template forms and telephone advice talking members through the process. This service provides comfort and re-assurance to those who use it, as they feel more confident that their wishes have been recorded and encouraged to discuss their wishes with their healthcare professional(s).

While 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 such as the Samaritans and in appropriate cases provide the services of a specialist counsellor funded by the Charity, so that those contacting FATE can be referred for professional counselling where the staff feel this would help. All services are open to anyone.

Events

Plans for a major face to face conference with policy makers were put on hold due to the pandemic, but we delivered additional online events with a view to keeping members informed of FATE's involvement in the proposed assisted dying legislation in Scotland. In November 2021, the Charity organised an online masterclass on the proposed Assisted Dying for Terminally Ill Adults (Scotland) Bill with Dr Amanda Ward. During this well-attended session, Dr Ward summarised the key points in the public consultation document and answered questions from attendees on the detail of the proposal, the legislative process to come and other topics relevant to the introduction of new legislation

FATE's CEO and Communications Officer travelled to London to attend the My Death My Decision (MDMD) conference in April 2022. The CEO provided an update on the legislative process in Scotland and outlined some of the main points put forward in the Assisted Dying for Terminally Ill Adults (Scotland) Bill proposal resulting in an interesting discussion amongst attendees on the scope of the proposal and how progress in Scotland might impact the rest of the UK.

Partnerships

The Charity has continued to support the Scottish Parliament's Cross-Party Group (CPG) on End-of-Life Choices by providing the CPG secretariat. Meetings were held online in September 2021, January

2022 and April 2022. Attendees enjoyed presentations from Prof Ben Colburn and Tom Shakespeare CBE on the topic of disability and heard from Dr David Obree and Dr Sarah Kelly on their perspectives on the debate as medical ethicists. The CPG continues to go from strength to strength, with meetings always well attended by parliamentarians and members of the public alike.

A new Medical Advisory Group (MAG) was set up in 2021 to advise Liam McArthur MSP on the medical aspects of the draft legislation. The group comprises a cross-section of prominent healthcare professionals. Chaired by Dr Sandesh Gulhane MSP and with FATE's CEO providing the secretariat, the group has considered topics such as the definition of terminal illness, conscientious objection and appropriate waiting periods. The group is expected to publish a report of its findings in November 2022.

FATE's CEO has developed a close working relationship with departments in both the University of Aberdeen and University of Edinburgh. In early 2022, a final-year medical student from the University of Aberdeen completed a research placement with FATE, which resulted in a helpful report on medical student opinion of assisted dying. Such research has not been conducted in Scotland before. A second medical student from Aberdeen is expected to complete a placement in 2022. The CEO has been working alongside medical ethics doctors at the University of Edinburgh to raise awareness amongst the medical student community on the detail of the proposed Assisted Dying for Terminally Ill Adults (Scotland) Bill. To date, FATE reached over 300 medical students directly, with a debate involving all Scottish medical schools expected in late 2022.

The CEO is an active member of the Association of Chief Officers of Scottish Voluntary Organisations (ACOSVO) and has chaired a number of their CEO check in sessions online. She is due to lead a session at the upcoming ACOSVO conference. FATE's CEO is also a member of the Institute of Directors (IoD) and has attended several networking events to spread the word about the charity, which has gained a number of new members.

Communications

The Charity contracts a Communications Officer on a part-time, freelance basis, to assist with production of quarterly newsletters, monthly e-bulletins and to manage FATE's various social media channels. The newsletter style and content were revamped to make more modern and user-friendly and a new social media strategy implemented. The newsletter now reaches nearly 700 people annually. Twitter continues to be the best performing social media channel but we have successfully grown followers and interaction across all channels. Members were frequently reminded through all communication channels that the Charity has a telephone helpline and e-mail support for anyone who required it, in a bid to reduce loneliness and isolation.

FATE started a new assisted dying podcast late in 2021, with guests such as Prof. Ben Colburn, a prominent political philosopher and Liam McArthur MSP who talked about his proposed Assisted Dying for Terminally Ill Adults (Scotland) Bill. The podcast has proven very popular, with hundreds of views recorded for each episode. We have exciting guests lined up for future podcast episodes and have trialled a live podcast function on Twitter; we hope to create new, engaging content for members as the Bill progresses through parliament.

FATE has drafted briefings for a range of professional organisations, MSPs and members on public opinion, the legislative process, international context, and comparisons on assisted dying.

Financial Review and Reserves Policy

Donations, subscriptions, and legacy monies were significantly up on the previous year while the easing of the pandemic brought an end to a series of government grants. Outlays increased in line with expectations and the recruitment of new members of staff.

The Charity's investments performed in line with market movements in the year under review. They form an expendable endowment which is intended to support the Charity over a considerable period.

At 5 April 2022 the unrestricted reserves excluding the expendable endowment fund (£145,910, 2021: £158,933) of the Charity stood at £23,408 (2021: £14,087). The Trustees consider that this is an appropriate level to allow the operational work of the Charity to continue without disruption.

Approval

This report was approved by the charity trustees of the SCIO on 12 November 2022 and is signed on their behalf by:

P. Warren

PETER WARREN – CONVENER

Gordon M Wyllie

GORDON M WYLLIE – TREASURER

Independent Examiner's Report

Independent examiner's report to the trustees of Friends at the End SCIO for the year ended 5 April 2022

I report on the accounts of Friends at the End SCIO ("the Charity") for the year ended 5 April 2022, which are set out on pages 7 to 17.

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.

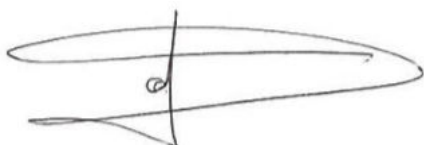
As the Charity is registered in Scotland and you have prepared its accounts on the accruals basis, your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Regulations. I confirm that I am qualified to undertake the examination, as I am a Full Member of the Association of Charity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

16 Comely Bank Avenue, Edinburgh EH14 1EL

Date: 22nd December 2022

Annual Accounts for the year ended 5 April 2022

Statement of Financial Activities

	Notes	Year ended 5 April 2022				Period ended 5 April 2021
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	All Funds £	All Funds £
Income and Endowments						
Donations, Legacies & Members' Subscriptions	2	46,745	-	-	46,745	18,938
Grant Income	3, 4	22,489	-	-	22,489	48,398
Investment Income		27	-	2,043	2,070	3,467
Total normal income		69,261	0	2,043	71,304	70,803
Other Charitable Income	5	45	-	-	45	0
Total income and endowments		69,306	0	2,043	71,349	70,803
Expenditure						
Staff and Volunteer Costs	6	68,473	-	-	68,473	52,159
Costs Paid for Service Users	7	942	-	-	942	4,319
Premises & Communications	8	5,046	-	-	5,046	7,065
IT, Advertising, Conferences	9	2,828	-	-	2,828	2,268
Insurance & Professional Costs		1,505	-	-	1,505	583
Depreciation	10	335	-	-	335	162
Governance Costs	11	856	-	-	856	687
Total Expenditure		79,985	0	0	79,985	67,243
Gains and Losses on Investments						
Net gain/(loss) on revaluation	12	-	-	4,934	4,934	25,096
NET INCOME		(10,679)	0	6,977	(3,702)	28,656
Transfers Between Funds						
Transfers from Endowment Fund	13	20,000	-	(20,000)	0	0
Total Transfers		20,000	0	(20,000)	0	0
NET MOVEMENT IN FUNDS		9,321	0	(13,023)	(3,702)	28,656
Fund balances 6 April 2021		14,087	3,357	158,933	176,377	147,721
Fund balances at 5 April 2022		23,408	3,357	145,910	172,675	176,377

The notes on pages 9 to 17 form part of these accounts.

See note 19 for full prior year SOFA.

Balance Sheet

	<i>Notes</i>	5 April 2022 £	<i>5 April 2021</i> £
Assets and Liabilities			
FIXED ASSETS			
Investments	<i>12</i>	145,204	<i>158,933</i>
Tangible Fixed Assets	<i>10</i>	670	<i>-</i>
		145,874	<i>158,933</i>
CURRENT ASSETS			
Debtors	<i>14, 15</i>	10,135	<i>170</i>
Cash at bank and in hand		17,026	<i>18,264</i>
Cash in hands of investment manager		706	<i>-</i>
		27,867	<i>18,434</i>
LESS: CURRENT LIABILITIES			
Creditors due within one year	<i>16</i>	(1,066)	<i>(990)</i>
NET CURRENT ASSETS		26,801	<i>17,444</i>
Net Assets		172,675	<i>176,377</i>
Represented by Funds 18			
Unrestricted Funds	<i>17</i>	23,408	<i>14,087</i>
Restricted Funds	<i>17</i>	3,357	<i>3,357</i>
Endowment Funds	<i>10, 17</i>	145,910	<i>158,933</i>
Total Funds		172,675	<i>176,377</i>

The notes on pages 9 to 17 form part of these accounts.

See note 20 for full prior year Balance Sheet.

Approval

These accounts were approved by the charity trustees of the SCIO on 12 November 2022 and are signed on their behalf by:

P. Warren

PETER WARREN – CONVENER

Gordon Wyllie

GORDON WYLLIE – 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.

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 3 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. Donations, Legacies & Subscriptions (unrestricted)		
	Year ended 5 April 2022 £	Period ended 5 April 2021 £
Donations and subscriptions from FATE members/supporters	19,681	15,514
Legacy monies	25,123	1,070
Gift aid tax reclaimable	1,941	2,354
	<u>46,745</u>	<u>18,938</u>
3. Grant Income – Unrestricted		
	Year ended 5 April 2022 £	Period ended 5 April 2021 £
<i>Unrestricted grants from grant-making charities</i>		
JTH Charitable Trust	2,000	1,000
Ian Fleming Trust	6,000	7,500
Stafford Trust	-	5,000
Brownlie Charitable Trust	-	2,000
SCVO Adapt and Thrive	10,000	-
Misc contributions from event participants	-	103
<i>Statutory grants</i>		
Employment allowance (HMRC)	4,489	3,926
Small Business Covid Recovery Grant (East Renfrewshire Council/Scottish Government)	-	10,000
Total unrestricted grants	<u>22,489</u>	<u>29,529</u>
4. Grant Income – Restricted		
	Year ended 5 April 2022 £	Period ended 5 April 2021 £
National Lottery Community Fund – for <i>Covid19 Advance Care Planning</i>	-	9,993
Foundation Scotland – for <i>End-of-life Wishes Planning</i>	-	5,000
Scottish Government Wellbeing Fund – for <i>Wellbeing Support</i>	-	3,876
Total restricted grants	<u>0</u>	<u>18,869</u>
5. Other Charitable Income		
Contributions were received in connection with an online seminar by Dr Amanda Ward.		
6. Staff & Volunteer Costs		
	Year ended 5 April 2022 £	Period ended 5 April 2021 £
Staff salaries	51,448	46,021
Employer's National Insurance	6,132	3,926
Employer's Pension Costs	1,981	904
Staff Travel/Expenses	1,718	155
Training	193	600
Consultancy fees	3,626	-
Payroll admin/HR support	3,191	436
Expenses and gifts to conference speakers	184	115
	<u>68,473</u>	<u>52,159</u>

At the end of year, due to vacancy the Charity had 1 member of staff, totalling 1.0 full time equivalent (2021: 2 staff totalling 1.8FTE). 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.

	Year ended 5 April 2022 £	<i>Period ended 5 April 2021 £</i>
<i>Allocated to unrestricted funds:</i>		
General fund	68,473	39,181
<i>Allocated to restricted funds:</i>	-	12,978
Total staff and volunteer costs	<u>68,473</u>	<u>52,159</u>

7. 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 1 such case (2021: 11), 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 unrestricted funds.

	Year ended 5 April 2022 £	<i>Period ended 5 April 2021 £</i>
<i>Allocated to unrestricted funds:</i>		
General	942	-
<i>Allocated to restricted funds:</i>	-	4,319
Total costs paid for service users	<u>942</u>	<u>4,319</u>

8. Premises and communications costs

	Year ended 5 April 2022 £	Period ended 5 April 2021 £
Office rental	3,171	4,234
Telephone and internet costs	323	798
Postage, stationery and consumables	289	1,312
Literature/newsletter costs	1,263	722
	<u>5,046</u>	<u>7,065</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 2022 £	Period ended 5 April 2021 £
<i>Allocated to unrestricted funds:</i>		
General fund	5,171	2,369
<i>Allocated to restricted funds:</i>	-	4,696
Total premises and communications costs	<u>5,171</u>	<u>7,065</u>

9. IT, advertising and conference costs

	Year ended 5 April 2022 £	Period ended 5 April 2021 £
<i>Allocated to unrestricted funds:</i>		
Website costs	231	-
Software	1,035	24
IT equipment	225	-
Event costs (including expenses related to support of the Scottish Parliament Cross-Party Group on End-of-life Choice)	339	-
Fees to external speakers	-	-
Advertising	998	-
Survey Research	-	800
General fund total	<u>2,828</u>	<u>824</u>
<i>Allocated to restricted funds:</i>	-	1,444
Total IT, advertising and conference costs	<u>2,828</u>	<u>2,268</u>

10. Movements on tangible fixed assets and depreciation

	Year ended 5 April 2022 £	Period ended 5 April 2021 £
Book value at start of year	-	-
Add: Fixed assets acquired during the year: IT equipment	1,005	162
Less: Depreciation for year	(335)	(162)
Book value at year end	<u>670</u>	<u>-</u>

Fixed assets costing £250 or less are depreciated in full at the time of acquisition.

11. Governance costs and transactions with connected parties

	Year ended 5 April 2022 £	Period ended 5 April 2021 £
Meeting costs: Trustees meetings and AGM	110	237
Trustees' travel expenses	121	-
Independent examination fee	420	450
Information Commission levy and ACOSVO support	205	-
Total governance costs	<u>856</u>	<u>687</u>

All governance costs are charged to unrestricted funds.

Trustees' expenses in the current year were £221 to two trustees (2021: nil).

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 2.

12. Movements on investments

	Year ended 5 April 2022 £	Period ended 5 April 2021 £
Investment portfolio at start of year	158,933	133,837
Less: Transfer from endowment to general fund	(20,000)	-
Revaluation during the year (net of investment management charges)	4,934	25,096
Dividends	2,043	-
Investment portfolio and cash at year end	<u>145,910</u>	<u>158,933</u>

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

13. Inter-fund transfers

In the period ending 5 April 2022 a transfer of £20,000 was made from the expendable endowment fund to the General Fund (see note 16). This was approved by the trustees as a contribution to the operational costs of the Charity.

14. Debtors

	5 April 2022	5 April 2021
	£	£
HMRC Gift Aid reclaimable	1,384	170
Contributions accrued re collaborative employment	8,661	-
Stripe collection agency outstanding	64	-
Balance of legacy (received after year-end)	26	-
	10,135	170

15. Post-balance sheet item

In July 2022, the trustees were notified that the Charity is to receive a share of the Hollowood estate. This was received in August 2022.

16. Creditors

	5 April 2022	5 April 2021
	£	£
Independent examination fee payable	420	450
Other service fees payable (communications)	646	540
	1,066	990

17. Analysis of fund movements

Current year:

Balance	Fund	Income	Expenses	Transfers	Gains/ Losses	Balance
06 Apr 21						05 Apr 22
£		£	£	£	£	£
	<i>Unrestricted Funds</i>					
14,087	General Fund	69,306	79,985	20,000	0	23,408
	<i>Restricted Funds</i>					
3,357	Conference Fund	0	0	0	0	3,357
3,357	Restricted Funds Total	0	0	0	0	3,357
	<i>Endowment Funds</i>					
158,933	Expendable endowment	2,043	0	(20,000)	4,934	145,910
176,377	TOTALS FOR ALL FUNDS	71,474	80,110	0	4,934	172,675

Prior year analysis:		Income	Expenses	Transfers	Gains/ Losses	Balance
Balance	Fund					05 Apr 21
06 Apr 20		£	£	£	£	£
	<i>Unrestricted Funds</i>					
8,884	General Fund	51,934	43,806	(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. Analysis of net assets between funds

Current year:

	Unrestricted Funds	Restricted Funds	Endowment Funds	All Funds
	£	£	£	£
Net assets at 5 April 2022				
Investments	-	-	145,204	145,204
IT equipment	670	-	-	670
Debtors	10,135	-	-	10,135
Cash at bank and in hand	13,669	3,357	-	17,026
Cash at investment managers	-	-	706	706
Creditors	(1,066)	-	-	(1,066)
Totals	23,408	3,357	145,910	172,675

Prior year analysis:

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

19. Prior Year Statement of Financial Activities

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

20. Prior Year Balance Sheet

	<i>Notes</i>	5 April 2021 £
Assets and Liabilities		
FIXED ASSETS		
Investments	12	158,933
Tangible Fixed Assets	10	-
		<hr/> 158,933
CURRENT ASSETS		
Debtors	14, 15	170
Cash at bank and in hand		18,264
Cash in hands of investment manager		-
		<hr/> 18,434
LESS: CURRENT LIABILITIES		
Creditors due within one year	16	(990)
NET CURRENT ASSETS		17,444
		<hr/> 176,377
Net Assets		
Represented by Funds		
	18	
Unrestricted Funds	17	14,087
Restricted Funds	17	3,357
Endowment Funds	10, 17	158,933
		<hr/> 176,377
Total Funds		<hr/> <hr/> 176,377