

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 2023



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 2022 (Two-tier SCIO with a wide membership)

Principal office: 4 Queen Street, Edinburgh, EH2 1JE

Charity trustees: Emma Cooper (Convener)
Julie Lang (Secretary)
Dr Gordon Wyllie WS (Treasurer from 27 Nov 2022)
David R Harper (Treasurer until 27 Nov 2022)
Graeme Downie (until November 2022)
Moirra Symons
Alison Thomson
Professor Charles Warlow
Peter Warren

Staff:

Chief Executive: Dr Sorcha Hume (until December 2022)

Administration Officer: Leigh Conner

Freelance:

Counsellor: Mandy Hunt
Consultant: Amanda Ward

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 2023

Charitable purposes

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.*

Structure, Governance, & Management

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 2023

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 current legislative proposal before the Scottish Parliament: Assisted Dying for Terminally Ill Adults (Scotland) Bill. It has been paramount to establish relationships with medical, legal, academic and other professional communities to build partnerships and disseminate knowledge and information on end of life issues in Scotland and how proposed policy changes will impact on the end of life landscape. As ever, a core priority has been supporting our members and members of the public who need advice and support.

Outreach and publicity

FATE continues to enjoy membership of numerous community directories (including Tomorrow's Older People Lead, Voluntary Action East Renfrewshire SCIO; ALLIANCE Scotland, GCVS and others). FATE reached out to local universities and a number of long term strategic working relationships have been established, most notably with medical students and academics at the University of Edinburgh.

This year, FATE responded to various government, third sector and public consultations including the ongoing Isle of Man's consideration of end of life reforms and the [Scottish Governments review](#) into future directions for palliative and end of life care strategies beyond 2023.

FATE also hosted experts from across Scotland on our Podcast, which can be heard on the Spotify platform and has an overall reach of approx. 10,000. FATE's Twitter account has seen a 20% growth in followers after a concerted effort by staff and the Convener to do more public outreach via social media.

Our staff and Convener contributed to numerous public events throughout the year.

A comprehensive review of our membership was undertaken to ensure that all data protection processes were up to date and that members records were in order.

A targeted fundraising strategy was drawn up to approach individuals who may support the charities aims and is being rolled out by long standing board members.

Summary of media and press

FATE secured widespread [national media coverage](#), including on the BBC's Mornings with Stephen Jardine phone in, The Times, Scotsman, Herald and Daily Mail, for Amanda Ward's research showing that dozens of Scots have travelled to Switzerland for an assisted death.

We also generated [national media interest](#) in a ground-breaking poll of anaesthetists signalling their support for assisted dying.

We arranged a [large feature in the Sunday Times](#) on US-based assisted dying campaigner Kelli Dunham, based on her Fringe show and linked to her FATE members event.

We also arranged a [major column for The Herald](#) from Prof Ben Colburn tackling disability-based arguments against assisted dying.

Behind the scenes, the team was also busy making the case for greater end of life choices to politicians and officials.

Policy work

As above, FATE contributed to various public and private consultations to inform discussions and decision making.

FATE drafted a briefing on end-of-life choices which was sent to all MSPs as well as regular updates on the charity's events. We have also begun private briefings to medical organisations and others in order to raise awareness of our work and services.

A comprehensive communications plan was drafted, with policy work and engagement at its core, which will be delivered in the coming year. This includes a substantial body of work engaging with those most in need of better understanding the forthcoming legal and medical landscape on end of life in Scotland.

FATE continues to part co-sponsor the post of a staff member in Liam McArthur MSPs office, a recognised expert on end of life issues in Scotland who is informing and supporting the drafting of legislation.

Support to individuals

FATE's work in supporting planning and decision-making on end-of-life choices has continued with us providing support through local groups in various parts of Scotland and via email and phone correspondence.

The production of our newsletter and e-bulletin magazine encompassing a wide range of articles was 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.

This year saw a sustained level of correspondence to FATE. People were looking for general advice, support, and for us to advocate on loved ones behalf. We have continued the services of our end-of-life counsellor funded by the Charity for another year, 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.

Partnership working

We continued to support the Scottish Parliament's Cross-Party Group (CPG) on End-of-Life Choices.

Meetings of the Assisted Dying Coalition continued to operate virtually and our partnership working agreement with Dignity in Dying and Humanist Society Scotland continues.

Joint strategy sessions were held on throughout the year with partners Dignity in Dying, Humanist Society Scotland and external advisers to assess opportunities and risks of operating in the current climate.

Staffing and internal processes

A comprehensive review of policies and procedures was completed. An in-depth review of the FATE website was undertaken to update and add to existing content.

Financial review and reserves policy

Donations, subscriptions, and legacy monies were down. 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 2023 the unrestricted reserves excluding the expendable endowment fund £99,476 (2022: £145,910) of the Charity stood at £29,727 (2022: £23,408). 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 24 December 2023 and is signed on their behalf by:

E. Cooper
EMMA COOPER – 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 2023

I report on the accounts of Friends at the End SCIO ("the Charity") for the year ended 5 April 2023, which are set out on pages 6 to 12.

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: 24th December 2023

Annual Accounts for the year ended 5 April 2023

Statement of Financial Activities

	Notes	Year ended 5 April 2023			Year ended	
		Unrestricted Funds	Restricted Funds	Endowment Funds	5 April 2022	All Funds
Income and Endowments		£	£	£	£	£
Donations, Legacies & Members' Subscriptions	2	34,139	-	-	34,139	46,745
Grant Income	3	5,000	-	-	5,000	18,000
Investment Income		15	-	2,148	2,163	2,070
Total normal income		39,154	-	2,148	41,302	66,815
Other Charitable Income		-	-	-	-	45
Total income and endowments		39,154	-	2,148	41,302	66,860
Expenditure						
Staff and Volunteer Costs	4	61,445	-	-	61,445	63,984
Costs Paid for Service Users	5	250	-	-	250	942
Premises & Communications	6	2,157	-	-	2,157	5,046
IT, Advertising, Conferences	7	4,790	-	-	4,790	2,828
Insurance & Professional Costs		2,998	-	1,143	4,141	2,862
Depreciation	8	335	-	-	335	335
Governance Costs	9	860	-	-	860	856
Total Expenditure		72,835	-	1,143	73,978	76,853
Gains and Losses on Investments						
Net (loss)/gain on revaluation	10	-	-	(7,439)	(7,439)	6,291
NET INCOME		(33,681)	-	(6,434)	(40,115)	(3,702)
Transfers Between Funds						
Transfers from Endowment Fund	11	40,000	-	(40,000)	-	-
Total Transfers		-	-	-	-	-
NET MOVEMENT IN FUNDS		6,319	-	(46,434)	(40,115)	(3,702)
Fund balances 6 April 2022		23,408	3,357	145,910	172,675	176,377
Fund balances at 5 April 2023		29,727	3,357	99,476	132,560	172,675

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

Balance Sheet

	<i>Notes</i>	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Assets and Liabilities			
FIXED ASSETS			
Investments	<i>10</i>	98,535	145,204
Tangible Fixed Assets	<i>8</i>	335	670
		98,870	145,874
CURRENT ASSETS			
Debtors	<i>12</i>	10,867	10,135
Cash at bank and in hand		24,093	17,026
Cash in hands of investment manager	<i>10</i>	941	706
		35,901	27,867
LESS: CURRENT LIABILITIES			
Creditors due within one year	<i>13</i>	(2,211)	(1,066)
NET CURRENT ASSETS		33,690	26,801
Net Assets		132,560	172,675
Represented by Funds			
	15		
Unrestricted Funds	<i>14</i>	29,727	23,408
Restricted Funds	<i>14</i>	3,357	3,357
Endowment Funds	<i>11, 14</i>	99,476	145,910
Total Funds		132,560	172,675

Approval

These accounts were approved by the charity trustees of the SCIO on 24 December 2023 and are signed on their behalf by:

E. Cooper

EMMA COOPER – CONVENER

Gordon Wyllie

GORDON WYLLIE – TREASURER

Notes to the Accounts

1. Accounting Policies

The Trustees have conducted a review of the comparative balances and have adjusted these to give a better reflection of the objectives of the Charity. The changes made were to move the fact that the national insurance employment allowance had previously been included in income when it is in fact an allowance against the employer's national insurance costs. In addition, adjustments were made to the presentation of the investments note to give a clearer indication of income received and cost incurred. There was no adjustment to the reported reserves.

- (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.

- (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. Donations, Legacies & Subscriptions (unrestricted)	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Donations and subscriptions from FATE members/supporters	8,338	19,681
Legacy monies	24,506	25,123
Gift aid tax reclaimable	1,295	1,941
	34,139	46,745
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3. Grant Income – Unrestricted	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Unrestricted grants from grant-making charities	5,000	18,000
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4. Staff & Volunteer Costs	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Staff salaries (gross)	76,690	60,108
Less: Shared employment salary	(33,482)	(8,660)
Employer's National Insurance	8,261	6,132
Less: Employer's Allowance	(5,000)	(4,489)
Employer's Pension Costs	4,553	1,981
Staff Travel/Expenses	4,641	1,718
Training	10	193
Consultancy fees	5,599	3,626
Payroll admin/HR support	173	3,191
Expenses and gifts to conference speakers	-	184
	61,445	63,984
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<p>During the year the Charity employed 1 full time equivalent (2022: 1 FTE). No member of staff was paid in excess of £60,000.</p>		
5. Costs paid for service users	Year ended 5 April 2023 £	Year ended 5 April 2022 £
<i>Allocated to unrestricted funds:</i>		
General	250	942
	<hr/>	<hr/>
Total costs paid for service users	250	942
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6. Premises and communications costs	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Office rental	-	3,171
Telephone and internet costs	20	323
Postage, stationery and consumables	90	289
Literature/newsletter costs	2,047	1,263
	2,157	5,046
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7. IT, advertising and conference costs

	Year ended 5 April 2023 £	Year ended 5 April 2022 £
<i>Allocated to unrestricted funds:</i>		
Website costs	181	231
Software	1,459	1,035
IT equipment	14	225
Event costs (including expenses related to support of the Scottish Parliament Cross-Party Group on End-of-life Choice)	3,034	339
Advertising	102	998
Total IT, advertising and conference costs	4,790	2,828

8. Movements on tangible fixed assets and depreciation

	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Book value at start of year	670	-
Add: Fixed assets acquired during the year: IT equipment	-	1,005
Less: Depreciation for year	(335)	(335)
Book value at year end	335	670

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

9. Governance costs and transactions with connected parties

	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Meeting costs: Trustees meetings and AGM	-	110
Trustees' travel expenses	405	121
Independent examination fee	420	420
Information Commission levy and ACOSVO support	35	205
Total governance costs	860	856

All governance costs are charged to unrestricted funds.

One trustee was paid expenses during the year for the sum of £405 (2022: £221).

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.

10. Movements on investments

	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Investment portfolio at start of year	145,910	158,933
Less: Transfer from endowment to general fund	(40,000)	(20,000)
Revaluation during the year	(7,439)	6,291
Dividends	2,148	2,043
Portfolio fees	(1,143)	(1,357)
Investment portfolio and cash at year end	99,476	145,910

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

11. Inter-fund transfers

In the period ending 5 April 2023 a transfer of £40,000 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.

12. Debtors

	Year ended 5 April 2023 £	Year ended 5 April 2022 £
HMRC Gift Aid reclaimable	948	1,384
Staff costs recoverable	9,624	8,661
Stripe collection agency outstanding	-	64
Balance of legacy (received after year-end)	-	26
Pension – Nest overpayments	295	-
	10,867	10,135

13. Creditors

	Year ended 5 April 2023 £	Year ended 5 April 2022 £
Independent examination fee payable	420	420
Other service fees payable (communications)	-	646
Treasurer services	1,610	-
WorkNest	181	-
	2,211	1,066

14. Analysis of fund movements 2023

Balance	Fund	Income	Expenses	Transfers	Gains/ (Losses)	Balance
06 Apr 22						05 Apr 23
£		£	£	£	£	£
	<i>Unrestricted Funds</i>					
23,408	General Fund	39,154	(72,835)	40,000	-	29,727
	<i>Restricted Funds</i>					
3,357	Conference Fund	-	-	-	-	3,357
3,357	Restricted Funds Total	-	-	-	-	3,357
	<i>Endowment Funds</i>					
145,910	Expendable endowment	2,148	(1,143)	(40,000)	(7,439)	99,476
172,675	TOTALS FOR ALL FUNDS	41,302	(73,978)	-	(7,439)	132,560

Analysis of fund movements 2022

Balance 06 Apr 21 £	Fund	Income £	Expenses £	Transfers £	Gains £	Balance 05 Apr 22 £
	<i>Unrestricted Funds</i>					
14,087	General Fund	64,817	(75,496)	20,000	-	23,408
	<i>Restricted Funds</i>					
3,357	Conference Fund	-	-	-	-	3,357
3,357	Restricted Funds Total	-	-	-	-	3,357
	<i>Endowment Funds</i>					
158,933	Expendable endowment	2,043	(1,357)	(20,000)	6,291	145,910
176,377	TOTALS FOR ALL FUNDS	66,860	76,853	-	6,291	172,675

15. Analysis of net assets between funds

Current year:

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	All Funds £
Net assets at 5 April 2023				
Investments	-	-	98,535	98,535
IT equipment	335	-	-	335
Debtors	10,867	-	-	10,867
Cash at bank and in hand	20,736	3,357	-	24,093
Cash at investment managers	-	-	941	941
Creditors	(2,211)	-	-	(2,211)
Totals	29,727	3,357	99,476	132,560

Prior year analysis:

	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