

COMPASSION IN DYING

England & Wales · Charity number 1120203

Details

Other names	COMPASSION IN DYING LIMITED
Status	Registered
Legal form	Charitable company
Company number	05856324
Registered	2007-07-23
Register	View on the Charity Commission register

Contact

Address	Compassion In Dying 181-183 Oxford Street London W1D2JT
Phone	02074797731
Email	info@compassionindying.org.uk
Website	www.compassionindying.org.uk

Activities

Objects: 1.1 The objects of the Charity ("the Objects") are for the benefit of the public and by all exclusively charitable means the relief of suffering and the advancement of education, including, without limitation,:-(a) to research all aspects of end of life issues including the needs and views of people connected with or affected by end of life issues and to advance the development of better end of life care, including palliative care;(b) to provide advice to the general public and to health care professionals as regards end of life options, including health care options;(c) to provide advocacy, mediation and dispute resolution services in connection with end of life issues, to supply legally recognized guidance, information and documents to the public, including health care professionals, in connection with end of life options and in particular living wills, advance statements and advance directives and to provide information, advice and guidance both to the public and to health care professionals in connection with the above.1.2 Throughout these Articles of Association a "charitable purpose" is a purpose that is regarded as charitable in the laws of England and Wales and of Scotland, and the term "charitable" is to be interpreted in accordance with the laws of England and Wales and of Scotland.

Activities: Compassion in Dying is a national charity that supports people at the end of life to have what they consider to be a good death by providing advice and information around their rights and choices. We are the

leading provider of free Advance Decisions in the UK and also conduct and review research around rights and choices in end-of-life care.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE: NATIONALLY AND OVERSEAS IN ENGLAND AND WALES, SCOTLAND AND NORTHERN IRELAND.
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£971,367	£817,103	£846,561	27
2023-12-31	£609,530	£993,781	£692,297	27
2022-12-31	£744,989	£923,584	£1,076,548	27
2021-12-31	£1,272,047	£797,849	£1,255,143	24
2020-12-31	£1,017,023	£740,254	£780,945	23

Trustees

Name	Role	Appointed
Cameron Brown		2019-01-01
Dame Barbara Monroe		2017-05-22
David Spenser		2021-05-13
Dr Anushka Aubeelak		2020-12-06
Dr Vinod Damodaran Nambisan		2024-02-28
Rachael Frances Rosemary Clarke		2024-02-28

COMPASSION IN DYING

England & Wales - Charity number 1120203

Accounts

Company number: 05856324
Charity number: 1120203

Compassion in Dying

Report and financial statements
For the year ended 31 December 2024

Compassion in Dying

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2024

Company number	05856324
Country of incorporation	United Kingdom
Charity number	1120203
Country of registration	England and Wales
Registered office and operational address	181 Oxford Street London W1D 2JT

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dame Barbara Monroe	Chair
Dr Anushka Aubeelack	Vice– Chair
Cameron Brown	Treasurer
Rachael Clarke	(Appointed 28 February 2024)
Jo Gibbons	
Dr Vinod Nambisan	(Appointed 28 February 2024)
David Spenser	

Key management personnel

Sarah Wootton	Chief Executive
Davina Hehir	Deputy Chief Executive and Company Secretary
Ellie Ball	Director of Communications
Thomas Davies	Director of Parliamentary and Legal Policy
Usha Grieve	Director of Partnerships and Services
Sarah Malik	Deputy Director of Services and Clinical Lead
David Pearce	Director of Fundraising and Marketing
Lloyd Riley	Director of Policy and Research
Alyson Thomson	Director of Scotland

Bankers Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
110 Golden Lane
LONDON
EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives

At Compassion in Dying, we want people to be in control of their end-of-life decisions because there is no-one better to make them. So we support people to make informed choices, start honest conversations about death and dying with loved ones, and record and revisit their wishes whenever they want to. We're here for everyone, whether they are preparing for the years ahead or need us right now, whatever their beliefs, values and traditions. We champion everyone's right to make informed decisions, free of cost and free of judgement.

Everything we do starts with what dying people tell us. We listen to what they say and amplify their voices. We shift attitudes and drive changes to the healthcare system. So people's end-of-life decisions are heard, understood and respected when it matters most.

Alongside our sister organisation, Dignity in Dying, we aim to improve dying in the UK by putting people in charge of decisions about the end of their life.

Compassion in Dying's Memorandum of Association specifies a charitable aim, which is to benefit the public by relieving suffering and advancing education. Within that overall aim the organisation has three specific objectives:

- To stimulate and facilitate research into end-of-life issues.
- To provide information and advice about end-of-life options.
- To provide education and training on end-of-life rights and choices.

Review of Achievements

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

2024 Achievements

Supporting people through our services

In 2024, we supported 8,912 people to think about, talk about and document their end of life wishes, through our free nurse-led information line and online advance decision service. Demand for the information line service consistently exceeds our capacity. The number of contacts in 2024 (4,405) was a 10% increase compared to 2023 and a 63% increase from 2022.

We know that our services make a difference. In 2024, after accessing support from our information line 9 in 10 people felt peace of mind, in control and less worried after planning ahead, and 8 in 10 people recorded their wishes and discussed this with their family.

"Making my advance decision has enabled me to talk freely with my adult children about death and dying but it has also freed up a space for us all to discuss our deaths which has been great and has dispensed with fear and any awkwardness."

In 2023, we opened a new helpline for people at crisis point in response to the many people who contacted us because they had to fight for their loved ones' wishes to be heard and could not find help when they needed it most.

In 2024, call volumes to this new 'in-depth support service' tripled compared to 2023 and we now deliver detailed casework to people making complex treatment decisions and to those who need to challenge decisions that are not lawful and advocate for their loved ones. We give people the information and support they need to draft letters, prepare for meetings and think through the questions they need to ask. The service is helping to challenge the power imbalance that people often tell us they face when medical decisions are being made about someone they love.

"Dealing with my mum dying was a terrible shock; but to then be faced with no one caring about her wishes to refuse life sustaining treatment was traumatic. Before I found Compassion in Dying there was no one who I could talk to or contextualise what was happening. When they picked up the phone it was like somebody threw me a lifeline. They gave me the information and suggestions I needed to engage with the system as her health attorney and fight for my mum's wishes to be respected at the end of her life."

Driving changes to policy and practice

In July 2024 we published a landmark report, *Rethinking the UK's approach to dying*, revealing what people need in order to be heard and respected at the end of their lives. Dying people and those close to them tell us they are experiencing longer and more difficult deaths than they need to, due to a medical culture that prioritises extending life over allowing individuals to make an

informed decision about whether they want this. Based on the experiences of the people we support we've put forward clear and achievable recommendations that offer a new perspective on how to transform dying in the UK, by rebalancing end-of-life care in favour of people who experience it.

The report was launched exclusively on Channel 4 news and had a positive reception in the health sector. Lord Darzi's independent investigation of the NHS in England included our research as evidence of the societal change needed in end-of-life-care. He echoed our call that what is needed was not just different services but a culture change that enabled a different conversation between people, and between people and services: *"Society needs to restart the conversation about how to die well: with dignity, compassion, and preferences respected."*

In 2024 we also launched research into older people's experiences of DNACPR conversations and decisions. The people we spoke to showed us that, when it comes to DNACPR decisions, there are tangible and deliverable changes that could be made to improve people's experiences. We amplified their voices by publishing the new report alongside the Parliamentary and Health Service Ombudsman (PHSO), who commissioned the work. People who took part in the research told us they want to see changes for others in the future, which included; having DNACPR conversations earlier in life; delivering meaningful education and support for clinicians; improving communication when a DNACPR decision has been made and better public information and awareness.

We also worked to influence improvements to how digital end-of-life records are delivered. We collaborated with the University of Leeds on their research, looking at how digital end-of-life records are being used in practice and hosted a solutions-focused webinar, where a hundred researchers, clinicians, policy makers and people with experience of end-of-life decisions considered what is needed from digital end-of-life records.

Beneficiaries of our services

The trustees have had regard to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2006.

The charity is actively advancing its objects for the public benefit by the means described above. Compassion in Dying is delivering a wide range of services for the benefit of many.

The potential beneficiaries of the charity include all those in the UK affected by end-of-life issues. The trustees have agreed that all information, support, and research results will be made available to the public without charge.

Financial review

This was the fifteenth year of the charity being operational. The total income received was £971k (2023:£610k).

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2024

Of the total received, £958k was unrestricted, including £200k from the Bernard Lewis Family Charitable Trust.

The remaining £13k comprised donations of restricted funds relating to Information Development.

The £550k (2023: £613k) restricted expenditure related to Information Development.

The community outreach project ended in 2023 (£63k) and no further costs were incurred for this project in 2024.

The restricted expenditure was part-funded from reserves, as agreed by the Board, to develop the information service.

Within the total expenditure of £817k 97% was on charitable activities (as defined by the Charities Statement of Recommended Practice) (2023– 95%).

Total incoming resources of £971k and resources expended of £817k gave a net increase in funds of £154k with a strong balance sheet position at year-end which included cash balances of £791k and accrued income of £69k. At the year-end, £1k was due to Dignity in Dying for accommodation overheads, relating to the quarter to the end of December 2024.

Principal risks and uncertainties

There is a risk register which is kept under review by the Company Secretary. The risk register is reviewed by the Finance and Audit subcommittee of the trustee board at least five times per year. It is also reviewed and formally approved by trustees at least annually.

The major risks that have been identified for Compassion in Dying are:

Staff wellbeing – End of life is a challenging subject matter and can increase the potential for staff to feel emotionally exhausted. It is vital to maintain staff wellbeing in order to ensure the quality of our services, momentum of our work and to retain experienced staff. In order to support staff with such pressures and maintain a good understanding of how the team are feeling at any given point, we have regular team meetings and one-to-one meetings between staff members and their line managers. We also provide access to counselling support for all staff members and group supervision sessions for those working on our services.

Service quality – As for any service providing charity, maintaining high quality services and accurate information is a key concern. The measures outlined above in relation to maintaining staff wellbeing also underpin our service provision: team meetings to share learning and develop staff's understanding of best practice, good line management and external counselling and supervision support for staff. In addition, staff training needs are reviewed on a regular basis as are the policies underpinning our services and systems. We also regularly seek feedback from the people who use our services including our website, so that we can monitor our service quality and respond to feedback.

External communication – It is important that communication and social media messaging by staff and Trustees is accurate – poor or inaccurate communication would be a risk to our credibility and reputation. In order to manage this risk, a central press team handles media contact, and organisation guidelines have been set for social media use.

Finances and fundraising – Maintaining healthy finances and good financial management is a concern for all charities with the cost of living crisis of recent years heightening risk in this area. The Finance and Audit subcommittee of the trustee board review our accounts on a quarterly basis and we have robust financial controls and systems in place.

The structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at an acceptable level, and we foresee no material uncertainties which will prevent us from operating in the next twelve months. However we are aware of the importance of building our income and reserves levels. The organisation is constantly reviewing new opportunities for securing funding that fit with its strategic priorities, including promoting legacy giving.

We have maintained our funding primarily through donations from foundations and trusts, with a smaller proportion of our income from legacies and high value donors, and smaller portion again from individual donations from people who have used our services.

No third parties or 'on behalf of' fundraisers were involved in fundraising for Compassion in Dying in 2023, though we engaged a consultant for advice on fundraising strategy in 2024.

As we do very little public fundraising, we are not registered with any voluntary regulation schemes for fundraising. We have a policy on the acceptance and refusal of donations which is aligned with guidance by the Charity Commission and the Chartered Institute of Fundraising.

We received no complaints about our fundraising in 2024. Whilst our focus on foundations and trusts limits the risk of harm to vulnerable people through fundraising, our fundraising asks to people who have used our service are very limited and 'light touch'. If staff have any concerns about potential vulnerability of an individual seeking to donate to the charity they alert the Director of Fundraising or Deputy CEO so they can explore the concerns further. If there are any concerns as to the mental capacity of the individual to make a donation, it would not be accepted. In addition, all staff are trained on safeguarding and alert concerns in relation to safeguarding to one of our safeguarding leads.

Remuneration Policy

Compassion in Dying aims to maintain competitiveness of pay for its employees, while also controlling costs within set parameters, including affordability. Equally, the organisation wants to provide employees with a fair and as far as possible, transparent process. There is a set pay-scale with grade descriptors, which set out the behaviours, skills and abilities expected of staff at each grade. At the absolute discretion of the Board, and based on the finances of the organisation and approved by the Finance and Audit Committee, there will be an annual cost of living increase for

employees.

Reserves policy and going concern

The Trustees regularly review the charity's reserves requirements. They are satisfied that the charity has sufficient reserves to enable it to fulfil its foreseeable commitments. At the year end the charity held £847k in unrestricted funds (2023: £692k) and had no restricted funds (2023:Nil).

The Trustees believe that current reserves are sufficient to cope with immediate demands.

The reserves policy agreed by the trustees is that reserves should at all times be sufficient to meet the company's obligations if it were to be wound up. They are satisfied that current reserves are sufficient to meet this test, which the board estimates to be £173k.

The structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level.

Future focus

In 2025 our focus will be on delivering the two strands of our strategy to:

- support people directly to be in control of decisions at the end of their life; and
- amplify people's voices to drive changes to the healthcare system.

In the coming months, we will continue to strengthen and grow our services. In early 2025 we have expanded the provision of clinical support on our information line services by recruiting two new nurses and continue to develop our online user-led content to meet these needs of the people who contact us. This will include embarking on a multi-stakeholder project to refine and develop our advance decision to refuse treatment form.

To amplify the voices of the people we support, we work collaboratively with policy makers, Department of Health and Social Care and other end-of-life organisations to foster culture change so people and communities can make informed decisions about their end-of-life care.

We will continue to build momentum for the policy calls we outlined in the *Rethinking Dying* report by publishing a new report in the autumn based on an analysis of the first two years of calls to our new in-depth support service.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23 June 2006 and registered as a charity on 23 July 2007.

The charity follows a continuous programme of governance review and improvement.

The company was established under a memorandum of association which established the objects and

powers of the charitable company and is governed under its articles of association. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Appointment of trustees

Compassion in Dying has a policy of identifying skills gaps on its board before recruiting new trustees. We continue to work to build a stronger board with a broad skills base, covering healthcare, legal and commercial expertise.

Potential new trustees are interviewed by the Chair and the Chief Executive and meet informally with some senior staff. Recommended candidates observe two board meetings, are considered by the board as a whole and are appointed by approval of a simple majority of the trustees. All trustees are members of the charity for Companies House purposes.

Trustee induction and training

Newly appointed trustees undergo an induction programme within a short period after appointment.

Ongoing governance reviews will highlight any further areas of training desirable for trustees and where appropriate, we will arrange for this to be undertaken.

Related parties and relationships with other organisations

Compassion in Dying was founded by, and works in collaboration with, Dignity and Choice in Dying (known as Dignity in Dying). We share an aim to improve dying in the UK by putting people in charge of decisions about the end of their life but we work in different ways.

Dignity in Dying campaigns to change the law to allow the option of assisted dying for terminally ill, mentally competent adults in the UK. It is a not-for-profit membership organisation.

Compassion in Dying is a registered charity. We want people to be in control of their end-of-life decisions because there is no one better to make them. While we support law change in principle, we do not campaign on assisted dying.

We are legally separate organisations with distinct governance, boards, and finances. Our Chief Executive, Sarah Wootton, leads both organisations. We share resources, including an office and some staff and relations between Dignity in Dying and Compassion in Dying are further governed by a Memorandum of Understanding.

The trustees of Compassion in Dying have put arrangements in place to ensure that all funds received by Compassion in Dying are spent solely on the charitable work of Compassion in Dying, with no inadvertent subsidy to Dignity in Dying.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2024 was 7 (2023:7). The trustees are members of the charity, but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 25 June 2025 and signed on their behalf on by

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Opinion

We have audited the financial statements of Compassion in Dying (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Compassion in Dying's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

Independent auditor's report

To the members of

Compassion in Dying

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

11 August 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor, 110 Golden Lane, LONDON, EC1Y 0TG

Compassion in Dying

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	926,751	–	926,751	557,255	–	557,255
Charitable activities							
Information Development	3	–	13,500	13,500	–	10,128	10,128
Reaching Communities	4	–	–	–	–	15,386	15,386
Investments		31,116	–	31,116	26,761	–	26,761
Total income		957,867	13,500	971,367	584,016	25,514	609,530
Expenditure on:							
Raising funds		25,724	–	25,724	52,493	–	52,493
Charitable activities							
Policy, research and communication		241,018	–	241,018	265,754	–	265,754
Information Development		–	550,361	550,361	–	612,680	612,680
Reaching Communities		–	–	–	–	62,854	62,854
Total expenditure	5	266,742	550,361	817,103	318,247	675,534	993,781
Net income/(expenditure) for the year	16	691,125	(536,861)	154,264	265,769	(650,020)	(384,251)
Transfers between funds		(536,861)	536,861	–	(637,727)	637,727	–
Net movement in funds		154,264	–	154,264	(371,958)	(12,293)	(384,251)
Reconciliation of funds:							
Total funds brought forward		692,297	–	692,297	1,064,255	12,293	1,076,548
Total funds carried forward	15	846,561	–	846,561	692,297	–	692,297

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible fixed assets	11		-		-
Current assets:					
Debtors	12	81,793		121,820	
Short term deposits > 3m		-		340,000	
Cash at bank and in hand		791,473		412,571	
		<u>873,266</u>		<u>874,391</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	26,705		182,094	
Net current assets and total net assets			<u>846,561</u>		<u>692,297</u>
The funds of the charity:	15				
Restricted income funds			-		-
Unrestricted funds			846,561		692,297
Total charity funds			<u>846,561</u>		<u>692,297</u>

Approved by the trustees on 25 June 2025 and signed on their behalf by

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2024

	Note	2024 £	£	2023 £	£
Cash flows from operating activities					
Net cash provided by / (used in) operating activities	16		7,786		(536,938)
Dividends, interest and rents from investments		31,116		26,761	
Transfer of cash to short term deposits > 3m		<u>340,000</u>		<u>141,000</u>	
Net cash provided by investing activities			<u>371,116</u>		<u>167,761</u>
Change in cash and cash equivalents in the year			378,902		(369,176)
Cash and cash equivalents at the beginning of the year			<u>412,571</u>		<u>781,747</u>
Cash and cash equivalents at the end of the year			<u><u>791,473</u></u>		<u><u>412,571</u></u>

1 Accounting policies

a) Statutory information

Compassion in Dying is a charitable company limited by guarantee and is incorporated in United Kingdom. The registered office address is 181 Oxford Street, London, W1D 2JT.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

Reserves continue to be maintained at a level well within the minimum reserves policy and healthy cash reserves have also been maintained. In light of this, the trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

e) Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

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

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- ☐ Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- ☐ Expenditure on charitable activities includes the costs of providing information about the aims, objectives and projects of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)**j) Allocation of support costs**

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	2024	2023
☐ Cost of Raising Funds	2%	7%
☐ Policy, Research and Communication	28%	30%
☐ Information Development	70%	56%
☐ Reaching Communities	0%	7%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £750. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives, using the straight line method. The rate applicable is:

☐ Office equipment	3 year
---	--------

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity makes payments to defined contribution pension schemes on behalf of employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable to the funds during the year. The charity has no liability under the schemes other than the payment of those contributions.

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2024

2 Income from donations and legacies

	2024 Total £	2023 Total £
Legacies		
Jenny Gregorian	-	88,065
Elizabeth Adams	3,000	-
John Wells	17,882	-
Jane Mercy	60,479	-
Greta Hemus Cools	114,965	-
Pippa Cosin	500	-
Sutter	210	-
Sylvia Lindsay	-	8,000
Anonymous	-	500
Richard Bryden	-	114
Total legacies	197,036	96,679
Donations		
The Bernard Lewis Family Charitable Trust	200,000	200,000
Joanna Munro	100,000	-
Peter Luce	91,141	-
The Hadley Trust	20,000	20,000
Robert Martin	25,000	30,000
Cameron Brown	2,200	21,200
Lund Trust	35,000	10,000
Stuart Gilks	10,000	-
Mark Allinson	10,000	-
Church Street Trustees	-	100,000
Gundle Philanthropic Trust	12,000	2,000
Bridor Trust	-	-
Box Trust	1,000	1,000
Hanlon Charity	7,000	-
Jessica Cappi	5,866	-
Vernon Lane	2,099	-
Mark Papworth	1,000	-
Alexandra Hope	-	5,234
Lord Vinson Charitable Trust	-	5,000
Gaie Scouller	-	5,000
Roger Salmon	-	5,000
Nicole Campbell	-	4,200
John and Elizabeth Long Memorial Trust	1,000	1,000
John Nairn	-	1,000
Robert Grover	-	1,000
Gift Aid	42,955	13,256
Donated facilities	90,000	-
General donations under £1,000	73,454	35,686
Total donations	729,715	460,576
Total income from legacies and donations	926,751	557,255

All the above donations and legacies are unrestricted.

Donated facilities include staff costs from Dignity and Choice in Dying.

Income from charitable activities:

3 Information development

	2024 Total £	2023 Total £
Dorothy Bishop	10,000	10,000
Gift Aid	2,500	8
Other	1,000	120
	13,500	10,128

All 2024 and 2023 donations are restricted.

4 Reaching Communities	2024 Total £	2023 Total £
Other Income	-	15,386
	-	15,386
Other income related to restricted income in relation to projects with University of Bristol and MBL (Seminars) for drafting advance decisions & living wills.		
Total income from charitable activities	13,500	25,514

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2024

5a Analysis of expenditure (current year)

	Charitable activities							
	Cost of raising funds	Policy, research and communication	Information development	Reaching Communities	Governance costs	Support costs	2024 Total	2023 Total
	£	£	£	£	£	£	£	£
Staff costs (note 7)	7,118	107,973	283,347	-	26,990	37,983	463,411	580,722
Other staff costs	-	-	8,801	-	-	9,760	18,561	19,428
Payable to partners	-	-	3,909	-	-	-	3,909	540
Office costs	-	-	-	-	-	161,376	161,376	81,538
Project costs	12,735	-	-	-	-	-	12,735	250
Volunteer costs	-	-	30	-	-	93	123	240
Marketing	-	-	-	-	-	-	-	5,967
Literature, printing and postage	-	393	17,539	-	-	4,587	22,519	27,269
Web design and hosting	-	21,840	2,254	-	-	-	24,094	24,584
Product Development	-	35,672	44,921	-	-	-	80,593	228,210
Consultancy	-	-	-	-	-	5,806	5,806	1,032
Audit, accountancy and professional fees	-	-	-	-	11,434	9,154	20,588	22,027
Trustee costs	-	-	-	-	3,388	-	3,388	1,974
	19,853	165,878	360,801	-	41,812	228,759	817,103	993,781
Support costs	3,827	58,059	152,360	-	14,513	(228,759)	-	-
Governance costs	2,044	17,081	37,200	-	(56,325)	-	-	-
Total expenditure 2024	25,724	241,018	550,361	-	-	-	817,103	993,781

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2024

5b Analysis of expenditure (prior year)

	Charitable activities						
	Cost of raising funds	Policy, research and communication	Information development	Reaching Communities	Governance costs	Support costs	2023 Total
	£	£	£	£	£	£	£
Staff costs (note 7)	38,013	149,149	253,776	35,331	39,206	65,247	580,722
Other staff costs	-	-	14,329	50	-	5,049	19,428
Payable to partners	-	-	-	540	-	-	540
Office costs	-	-	3,507	-	-	78,031	81,538
Project costs	-	-	250	-	-	-	250
Volunteer costs	-	-	-	-	-	240	240
Seminars, conferences and meetings	-	-	-	-	-	-	-
Marketing	-	5,967	-	-	-	-	5,967
Literature, printing and postage	-	-	23,867	40	-	3,362	27,269
Web design and hosting	-	22,957	1,627	-	-	-	24,584
Product Development	-	26,464	199,346	2,400	-	-	228,210
Consultancy	-	-	-	-	-	1,032	1,032
Audit, accountancy and professional fees	-	-	-	10,000	9,613	2,414	22,027
Trustee costs	-	-	-	-	1,974	-	1,974
	38,013	204,537	496,702	48,361	50,793	155,375	993,781
Support costs	11,458	44,957	76,493	10,649	11,818	(155,375)	-
Governance costs	3,022	16,260	39,485	3,844	(62,611)	-	-
Total expenditure 2023	52,493	265,754	612,680	62,854	-	-	993,781

Notes to the financial statements

For the year ended 31 December 2024

6 Net income for the year

This is stated after charging:

	2024 £	2023 £
Auditors' remuneration (excluding VAT): Audit	9,500	8,000

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	401,284	506,247
Social security costs	40,416	48,945
Employer's contribution to defined contribution pension schemes	21,712	25,530
	463,411	580,722

One employee earned more than £70,000 during the year, in the bracket £70,000– £79,999 (2023: one).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £137,619 (2023: £218,521).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £657 (2023: £388). Note 5a to these financial statements shows £3,388 of trustee costs (2023: £1,974) which relates to room hire and other meeting costs.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024 No.	2023 No.
Raising Funds	0.9	0.9
Policy, Research and Communication	14.1	13.1
Information Development	5.8	5.7
Outreach	–	0.5
Support	5.7	6.7
Governance	0.4	0.4
	26.9	27.2

The average number of employees full time and part time equivalent during the year was:

	2024 No.	2023 No.
Cost of Raising Funds	0.1	0.5
Policy, Research and Communication	1.6	2.4
Information Development	4.7	5.2
Outreach	–	0.4
Support	0.9	1.0
Governance	0.0	0.2
	7.3	9.7

Notes to the financial statements

For the year ended 31 December 2024

9 Related party transactions

As explained in the Trustees' Report, the charity works closely with Dignity in Dying (DID). In particular, the charity shares office accommodation and some staff with DID, and DID acts as the charity's payroll agent. There is a related party current account through which these costs are charged – see note 13.

The 2024 time recording exercise resulted in a decrease to the 2024 charge to £155,383 (2023: £268,803).

As at 31 December 2024, two of the seven (2023: two of the seven) trustees of Compassion in Dying are also a board member of Dignity in Dying. The two organisations have separate chairs and treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

There were donations received during the year of £2,200 (2023: £21,200) from related parties, including trustees. These donations had no restrictions or conditions attached.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	12,852	12,852
At the end of the year	12,852	12,852
Depreciation		
At the start of the year	12,852	12,852
Charge for the year	–	–
	12,852	12,852
Net book value		
At the end of the year	–	–
At the start of the year	–	–

12 Debtors

	2024 £	2023 £
Prepayments	13,063	17,777
Other debtors	48	48
Accrued income	68,682	103,995
	81,793	121,820

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	8,140	23,353
Other creditors	1,751	1,101
Taxation and social security	5,857	7,642
DID current account (see note 9)	1,234	138,620
Accruals	9,723	11,378
	26,705	182,094

14a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	846,561	–	846,561
Net assets at the end of the year	846,561	–	846,561

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	692,297	–	692,297
Net assets at the end of the year	692,297	–	692,297

15a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	–	13,500	(550,361)	536,861	–
Total restricted funds	–	13,500	(550,361)	536,861	–
Unrestricted funds:					
General funds	692,297	957,867	(266,742)	(536,861)	846,561
Total funds	692,297	971,367	(817,103)	–	846,561

15b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	–	10,128	(612,680)	602,552	–
Lambeth Advance Care Planning Project	12,293	15,386	(62,854)	35,175	–
Total restricted funds	12,293	25,514	(675,534)	637,727	–
Unrestricted funds:					
General funds	1,064,255	584,016	(318,247)	(637,727)	692,297
Total funds	1,076,548	609,530	(993,781)	–	692,297

Purposes of restricted funds**Information Line Fund**

This is funding transferred from reserves as agreed and committed by the trustees and restricted donations for the provision of an End-of-Line Care Information Line, available to the public via a free phone number.

Lambeth Advance Care Planning Project

This project consists of a network of organisations working to make advance care planning accessible for Lambeth's diverse communities, ensuring that what matters to each person is known about when health decisions need to be made.

16 Reconciliation of net expenditure to net cash flow from operating activities

	2024 £	2023 £
Net expenditure or the reporting period (as per the statement of financial activities)	154,264	(384,251)
Dividends, interest and rent from investments	(31,116)	(26,761)
Decrease/(increase) in debtors	40,027	(103,745)
(Decrease) in creditors	(155,389)	(22,180)
Net cash used in operating activities	7,786	(536,938)

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

COMPASSION IN DYING

England & Wales - Charity number 1120203

Accounts

Company number: 05856324
Charity number: 1120203

Compassion in Dying

Report and financial statements
For the year ended 31 December 2023

Compassion in Dying

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For the year ended 31 December 2023

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2023

Company number	05856324
Country of incorporation	United Kingdom
Charity number	1120203
Country of registration	England and Wales
Registered office and operational address	181 Oxford Street London W1D 2JT

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dame Barbara Monroe	Chair
Dr Anushka Aubeelack	Vice–
Chair (appointed 2 nd August 2023)	
Cameron Brown	Treasurer
Jo Gibbons	
David Spenser	
Paul Woodward (Resigned 3 March 2023)	
Mark Jarman–Howe (Vice–Chair, resigned 12 th May 2023)	
Rachael Clarke	(Appointed 28 February 2024)
Dr Vinod Nambisan	(Appointed 28 February 2024)

Key management personnel	Sarah Wootton	Chief Executive and Company Secretary
	Thomas Davies	Director of Parliamentary and Legal Policy
	Usha Grieve	Director of Partnerships and Services
	Davina Hehir	Deputy Chief Executive
	David Pearce	Director of Fundraising and Marketing
	Alyson Thomson	Director of Communications and Scotland
	Lloyd Riley	Director of Policy and Research

Bankers Co–Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Compassion in Dying

Reference and administrative information

For the year ended 31 December 2023

Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 110 Golden Lane LONDON EC1Y 0TG
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The trustees present their report and the audited financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives

At Compassion in Dying, we want people to be in control of their end-of-life decisions because there is no-one better to make them. So we support people to make informed choices, start honest conversations about death and dying with loved ones, and record and revisit their wishes whenever they want to. We're here for everyone, whether they are preparing for the years ahead or need us right now, whatever their beliefs, values and traditions. We champion everyone's right to make informed decisions, free of cost and free of judgement.

Everything we do starts with what dying people tell us. We listen to what they say and amplify their voices. We shift attitudes and drive changes to the healthcare system. So people's end-of-life decisions are heard, understood and respected when it matters most.

Alongside our sister organisation, Dignity in Dying, we aim to improve dying in the UK by putting people in charge of decisions about the end of their life.

Compassion in Dying's Memorandum of Association specifies a charitable aim, which is to benefit the public by relieving suffering and advancing education. Within that overall aim the organisation has three specific objectives:

- To stimulate and facilitate research into end-of-life issues.
- To provide information and advice about end-of-life options.
- To provide education and training on end-of-life rights and choices.

Review of Achievements

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

2023 Achievements

At the start of 2023, Compassion in Dying launched its new brand and new website, with a focus on putting people in control of decisions at the end of their life and amplifying their voices to drive changes to the healthcare system. The language and tone of the brand and new website are based on qualitative and quantitative research conducted with thousands of people. One of the clearest findings from this research is that people want honesty and to see their experiences reflected, and the brand places this front and centre in both what we do and what we say. In spring 2023, we published a series of four blogs sharing the learning from the research process, available here: <https://compassionindying.org.uk/blog-post/for-your-end-of-life-your-way/>.

To deliver the new website we developed user-led, clear and accessible public-facing content, resulting in our online pages now ranking first for searches of 'Living Wills'. This means that more people can find our free and simple forms, ensuring their end-of-life wishes are recorded and are more likely to be respected when it matters most.

Supporting people

During 2023, we supported 8,337 people to think about, talk about and document their end of life wishes, through our free nurse-led information line and online advance decision service. Demand for the information line service has risen significantly. The number of contacts in 2023 (4,007) was a 48% increase compared to the previous year. This growth is set against a backdrop of enquiries which continue to increase in length and complexity. The proportion of our calls that took longer than 15 minutes increased by 35% from 2022 to 2023.

We know that our services make a difference. In 2023, after accessing support from our information line 9 in 10 people felt peace of mind, in control and less worried after planning ahead and 8 in 10 people recorded their wishes and discussed this with their family.

"Over several phone calls, Compassion in Dying's nurse gently helped me to understand that having an advance decision wasn't giving up on my husband, but supporting and empowering him when he needed me the most. When those sad days actually came, I felt confident I could make sure his wishes were followed. In the end, having thought about and recorded his wishes before a crisis, saved his death." Elizabeth, information line caller

We opened a new helpline for people at crisis point in response to the many people who contacted us because they had to fight for their loved ones' wishes to be heard and could not find help when they needed it most. We now provide in-depth support to people making complex treatment decisions, and to those who need to challenge decisions that are not lawful and

advocate for their loved ones. We give people the information and support they need to draft letters, prepare for meetings and think through the questions they need to ask. This new service is helping to challenge the power imbalance that people often tell us they face when medical decisions are being made about someone they love.

We were the first UK organisation to launch a free online advance decision service in 2017. Since then, more than 34,000 people have used it to record their wishes. It is linked to by the NHS and many other partners who trust our user-led approach to help people create personalised and robust advance decision forms. This year, we rebuilt the service from the ground up to make it even easier to use. We want as many people as possible to be able to plan for the end of life. So we encourage healthcare providers, charities and businesses to integrate our online advance decision service with their own website or app using their branding. This is the first service of its kind available to be made open and shareable under a Creative Commons license, for free.

Driving changes to policy and practice

After concluding our partnership work with Subco Trust in 2022, which saw us partner with the charity in an innovative project on advance care planning with South Asian elders in Newham, Compassion in Dying published a report in 2023 that amplified the voices of the people who shared their experiences throughout the project. The report called for culturally and linguistically accessible information and support for people to make decisions about the end of their life.

Towards the end of 2023, Compassion in Dying was commissioned by the Parliamentary and Health Service Ombudsman (PHSO) to deliver a research project, alongside the British Institute of Human Rights (BIHR), exploring what people need from a Do Not Attempt Cardio Pulmonary Resuscitation (DNACPR) discussion and what needs to change to improve experiences of DNACPR decisions for people in the future. Compassion in Dying's research, based on focus groups with older people, has highlighted that DNACPR conversations and decisions are often communicated insensitively, too late, or not at all. The findings were published, alongside the PHSO and BIHR, at the start of 2024.

We conducted a detailed thematic analysis of over 5,000 calls to our information line service alongside qualitative interviews with people we support. We will publish the findings of this research in 2024.

Beneficiaries of our services

The trustees have had regard to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2006.

The charity is actively advancing its objects for the public benefit by the means described above. Compassion in Dying is delivering a wide range of services for the benefit of many.

The potential beneficiaries of the charity include all those in the UK affected by end-of-life issues. The trustees have agreed that all information, support, and research results will be made available to the public without charge.

Financial review

This was the fifteenth year of the charity being operational. The total income received was £610k (2022:£745k).

Of the total received, £584k was unrestricted, including a further £200k from the Bernard Lewis Family Charitable Trust.

The remaining £26k comprised donations of restricted funds for various projects:

- Information Development received £10k in total from Dorothy Bishop.
- We received £15k for outreach work in the community.

The £676k spent directly on restricted activities was allocated as follows: Information Development £613k (2022: £343k) and community outreach £63k (2022:£31k). The projects were part-funded from reserves, as agreed by the Board in order to expand our services particularly in relation to the Information Development area.

Within the total expenditure of £994k 95% was on charitable activities (as defined by the Charities Statement of Recommended Practice) (2022– 95%).

Total incoming resources of £610k and resources expended of £994k gave a net decrease in funds of £384k with a strong balance sheet position at year-end which included cash balances of £753k and accrued income of £122k. At the year-end, £139k was due to Dignity in Dying for staff resource and accommodation overheads, relating to the quarter to the end of December 2023.

Principal risks and uncertainties

There is a risk register which is kept under review by the Company Secretary. The risk register is also reviewed by the Finance and Audit subcommittee of the trustee board at least five times per year. It is reviewed and formally approved by trustees at least annually.

The major risks that have been identified for Compassion in Dying are:

Staff wellbeing – End of life is a challenging subject matter and can increase the potential for staff to feel emotionally exhausted. It is vital to maintain staff wellbeing in order to ensure the quality of our services, momentum of our work and to retain experienced staff. In order to support staff with such pressures and maintain a good understanding of how the team are feeling at any given point, we have regular team meetings and one-to-one meetings between staff members and their line managers. We also provide access to counselling support for all staff members and group supervision sessions for those working on our services.

Service quality – As for any service providing charity, maintaining high quality services and accurate information is a key concern. The measures outlined above in relation to maintaining staff wellbeing also underpin our service provision: team meetings to share learning and develop staff's understanding of best practice, good line management and external counselling and supervision support for staff. In addition, staff training needs are reviewed on a regular basis as are the policies underpinning our services and systems. We also regularly seek feedback from the people who use our services including our website, so that we can monitor our service quality and respond to feedback.

External communication – It is important that communication and social media messaging by staff and Trustees is accurate – poor or inaccurate communication would be a risk to our credibility and reputation. In order to manage this risk, a central press team handles media contact, and organisation guidelines have been set for social media use.

Finances and fundraising – Maintaining healthy finances and good financial management is a concern for all charities with the cost of living crisis of recent years heightening risk in this area. The Finance and Audit subcommittee of the trustee board review our accounts on a quarterly basis and we have robust financial controls and systems in place.

We are aware that there may be financial consequences of the rising cost of living, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at an acceptable level, and we foresee no material uncertainties which will prevent us from operating in the next twelve months. However we are aware of the importance of building our income and reserves levels. The organisation is constantly reviewing new opportunities for securing funding that fit with its strategic priorities, including promoting legacy giving.

We do not rely on public fundraising and have maintained our funding primarily through donations from foundations and trusts, with a smaller proportion of our income from legacies, and a much

smaller portion from individual donations from people who have used our services.

No third parties or 'on behalf of' fundraisers were involved in fundraising for Compassion in Dying in 2023, though we have engaged a consultant for advice on fundraising strategy in 2024.

As we do very little public fundraising, we are not registered with any voluntary regulation schemes for fundraising.

We received no complaints about our fundraising in 2023. Whilst our focus on foundations and trusts limits the risk of harm to vulnerable people through fundraising, our fundraising asks to people who have used our service are very limited and 'light touch'. If staff have any concerns about potential vulnerability of an individual seeking to donate to the charity they alert the Director of Fundraising or Deputy CEO so they can explore the concerns further. If there are any concerns as to the mental capacity of the individual to make a donation, it would not be accepted. In addition, all staff are trained on safeguarding and alert concerns in relation to safeguarding to one of our safeguarding leads.

Remuneration Policy

Compassion in Dying aims to maintain competitiveness of pay for its employees, while also controlling costs within set parameters, including affordability. Equally, the organisation wants to provide employees with a fair and as far as possible, transparent process. There is a set pay-scale with grade descriptors, which set out the behaviours, skills and abilities expected of staff at each grade. At the absolute discretion of the Board, and based on the finances of the organisation and approved by the Finance and Audit Committee, there will be an annual cost of living increase for employees. In 2023 the Trustees revised the pay scales with pay rises for more junior staff starting in November and December 2023 rather than waiting until January 2024.

Reserves policy and going concern

The Trustees regularly review the charity's reserves requirements. They are satisfied that the charity has sufficient reserves to enable it to fulfil its foreseeable commitments. At the year end the charity held £692k in unrestricted funds (2022: £1,065k) and had no restricted funds (2022:£12k).

The Trustees believe that current reserves are sufficient to cope with immediate demands.

The reserves policy agreed by the trustees is that reserves should at all times be sufficient to meet the company's obligations if it were to be wound up. They are satisfied that current reserves are sufficient to meet this test, which the board estimates to be £184k.

We are aware that there could be severe financial consequences as the downward turn in the economy plays out, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level.

Future focus

In 2024 our focus will be on delivering the two strands of our brand strategy to:

- support people directly to be in control of decisions at the end of their life; and
- amplify people's voices to drive changes to the healthcare system.

Therefore, we will continue to strengthen and grow our services and public-facing content. Our work is driven by what people tell us they want and need and we will continue to develop our online user-led content to meet these needs, including developing a new practical guide to best interest decision making under the Mental Capacity Act.

To amplify the voices of the people we support, we will publish a new landmark report which shines a light on the urgent need for a shift in how healthcare and society, as a whole, approaches decisions and conversations around dying. The recommendations in this report will form the backbone of our influencing programme throughout 2024.

In addition, we will continue to drive progress on our existing policy calls, to ensure they are understood and acted upon by organisations and policymakers. This includes improving the provisions of electronic end-of-life records and developing national guidance on Voluntary Stopping Eating and Drinking.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23 June 2006 and registered as a charity on 23 July 2007.

The charity follows a continuous programme of governance review and improvement.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Appointment of trustees

Compassion in Dying has a policy of identifying skills gaps on its board before recruiting new trustees. We continue to work to build a stronger board with a broad skills base, covering healthcare, legal and commercial expertise.

Potential new trustees are interviewed by the Chair and the Chief Executive and meet informally with some senior staff. Recommended candidates observe two board meetings, are considered by the board as a whole and are appointed by approval of a simple majority of the trustees. All trustees are members of the charity for Companies House purposes.

Trustee induction and training

Newly appointed trustees undergo a comprehensive induction programme within a short period after appointment.

Ongoing governance reviews will highlight any further areas of training desirable for trustees and where appropriate, we will arrange for this to be undertaken.

Related parties and relationships with other organisations

Compassion in Dying was founded by, and works in collaboration with, Dignity and Choice in Dying (known as Dignity in Dying). We share an aim to improve dying in the UK by putting people in charge of decisions about the end of their life but we work in different ways.

Dignity in Dying campaigns to change the law to allow the option of assisted dying for terminally ill, mentally competent adults in the UK. They are a not-for-profit membership organisation.

Compassion in Dying is a registered charity. We want people to be in control of their end-of-life decisions because there is no one better to make them. While we support law change in principle, we do not campaign on assisted dying.

We're legally separate organisations with distinct governance, boards, and finances. Our Chief Executive, Sarah Wootton, leads both organisations. We share resources, including an office and some staff and relations between Dignity in Dying and Compassion in Dying are further governed by a Memorandum of Understanding.

The board members (trustees) of Compassion in Dying have put arrangements in place to ensure that all funds received by Compassion in Dying are spent solely on the charitable work of Compassion in Dying, with no inadvertent subsidy to Dignity in Dying.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2023

have been followed, subject to any material departures disclosed and explained in the financial statements

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 7 (2022:7). The trustees are members of the charity, but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 10 July 2024 and signed on their behalf on by

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Opinion

We have audited the financial statements of Compassion in Dying (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Compassion in Dying's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

Independent auditor's report

To the members of

Compassion in Dying

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

23 July 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor, 110 Golden Lane, LONDON, EC1Y 0TG

Compassion in Dying

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	557,255	–	557,255	585,862	–	585,862
Other Income		–	–	–	3,000	–	3,000
Charitable activities							
Information Development	3	–	10,128	10,128	–	14,367	14,367
Peer Navigator	4	–	–	–	–	20,000	20,000
Reaching Communities	5	–	15,386	15,386	–	43,034	43,034
Lambeth Advance Care Planning Project	6	–	–	–	–	66,923	66,923
Investments		26,761	–	26,761	11,803	–	11,803
Total income		584,016	25,514	609,530	600,665	144,324	744,989
Expenditure on:							
Raising funds		52,493	–	52,493	47,001	–	47,001
Charitable activities							
Policy, research and communication		265,754	–	265,754	336,369	–	336,369
Information Development		–	612,680	612,680	–	343,052	343,052
Peer Navigator		–	–	–	–	43,656	43,656
Lambeth Advance Care Planning Project		–	–	–	–	122,765	122,765
Reaching Communities		–	62,854	62,854	–	30,741	30,741
Total expenditure	7	318,247	675,534	993,781	383,370	540,214	923,584
Net (expenditure) for the year	8	265,769	(650,020)	(384,251)	217,295	(395,890)	(178,595)
Transfers between funds		(637,727)	637,727	–	(408,183)	408,183	–
Net movement in funds		(371,958)	(12,293)	(384,251)	(190,888)	12,293	(178,595)
Reconciliation of funds:							
Total funds brought forward		1,064,255	12,293	1,076,548	1,255,143	–	1,255,143
Total funds carried forward	17	692,297	–	692,297	1,064,255	12,293	1,076,548

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible fixed assets	13		–		–
Current assets:					
Debtors	14	121,820		18,076	
Short term deposits > 3m		340,000		481,000	
Cash at bank and in hand		412,571		781,747	
		<u>874,391</u>		<u>1,280,823</u>	
Liabilities:					
Creditors: amounts falling due within one year	15	182,094		204,274	
Net current assets			<u>692,297</u>		<u>1,076,548</u>
Total net assets	16		<u><u>692,297</u></u>		<u><u>1,076,548</u></u>
The funds of the charity:	17				
Restricted income funds			–		12,293
Unrestricted funds			692,297		1,064,255
Total charity funds			<u><u>692,297</u></u>		<u><u>1,076,548</u></u>

Approved by the trustees on 10 July 2024 and signed on their behalf by

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2023

	Note	2023 £	£	2022 £	£
Cash flows from operating activities					
Net cash (used in) operating activities	18		(536,938)		(72,113)
Dividends, interest and rents from investments		26,761		11,804	
Transfer of cash to short term deposits > 3m		141,000		(481,000)	
Net cash provided by / (used in) investing activities			167,761		(469,196)
Change in cash and cash equivalents in the year			(369,176)		(541,309)
Cash and cash equivalents at the beginning of the year			781,747		1,323,056
Cash and cash equivalents at the end of the year			412,571		781,747

Notes to the financial statements

For the year ended 31 December 2023

1 Accounting policies

a) Statutory information

Compassion in Dying is a charitable company limited by guarantee and is incorporated in United Kingdom. The registered office address is 181 Oxford Street, London, W1D 2JT.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

Reserves continue to be maintained at a level well within the minimum reserves policy and healthy cash reserves have also been maintained despite the pandemic. In light of this, the trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

e) Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

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

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- ☐ Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- ☐ Expenditure on charitable activities includes the costs of providing information about the aims, objectives and projects of the charity and their associated support costs
- ☐ Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 December 2023

1 Accounting policies (continued)

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

☐ Cost of Raising Funds	5%
☐ Policy, Research and Communication	25%
☐ Information Development	54%
☐ Peer Navigator	0%
☐ Reaching Communities	4%
☐ Lambeth Care Planning	0%
☐ Governance costs	13%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	2023	2022
☐ Cost of Raising Funds	7%	6%
☐ Policy, Research and Communication	30%	34%
☐ Information Development	56%	43%
☐ Reaching Communities	7%	4%
☐ Peer Navigator	0%	5%
☐ Training	0%	0%
☐ Lambeth Care Planning	0%	8%
☐ Information Line – Nurses	0%	0%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £750. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives, using the straight line method. The rate applicable is:

☐ Office equipment	3 year
---	--------

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity makes payments to defined contribution pension schemes on behalf of employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable to the funds during the year. The charity has no liability under the schemes other than the payment of those contributions.

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2023

2 Income from donations and legacies

	2023 Total £	2022 Total £
Legacies		
Jenny Gregorian	88,065	–
Birch	–	5,000
Hawley	–	36,300
Sylvia Lindsay	8,000	–
Anonymous	500	–
Richard Bryden	114	–
Total legacies	96,679	41,300
Donations		
The Bernard Lewis Family Charitable Trust	200,000	150,000
The Hadley Trust	20,000	20,000
Robert Martin	30,000	–
Cameron Brown	21,200	1,700
Lunde Trust	10,000	20,000
Peter Brown	–	100,000
Church Street Trustees	100,000	204,009
D J Walker	–	1,000
Gundle Philanthropic Trust	2,000	–
Bridor Trust	–	1,000
Box Trust	1,000	1,500
Hanlon Charity	–	10,000
Joseph and Ruth Smilg Charitable Trust	–	1,000
Alexandra Hope	5,234	–
Lord Vinson Charitable Trust	5,000	–
Gaie Scouller	5,000	–
Roger Salmon	5,000	–
Nicole Campbell	4,200	–
John and Elizabeth Long Memorial Trust	1,000	1,000
John Nairn	1,000	–
Richard Palk Charitable Trust	–	4,231
Richard Scheffer	–	1,000
Robert Grover	1,000	–
Gift Aid	13,256	2,309
General donations under £1,000	35,686	25,813
Total donations	460,576	544,562
Total income from legacies and donations	557,255	585,862

All the above donations and legacies are unrestricted.

Income from charitable activities:

3 Information development

	2023 Total £	2022 Total £
Dorothy Bishop	10,000	10,000
Gift Aid	8	2,500
Legacies	–	1,500
Other	120	367
	10,128	14,367

All 2023 and 2022 donations are restricted.

4 Peer Navigator Project

	2023 Total £	2022 Total £
The Sam and Bella Charitable Foundation	–	20,000
	–	20,000

All 2022 donations are restricted.

5 Reaching Communities

	2023 Total £	2022 Total £
Other Income	15,386	43,034
	15,386	43,034

Other income related to restricted income in relation to projects with University of Bristol and MBL (Seminars) for drafting advance decisions & living wills.

6 Lambeth Advance Care Planning Project

	2023 Total £	2022 Total £
National Lottery Community Fund	–	66,923
	–	66,923
Total income from charitable activities	25,514	144,324

7a Analysis of expenditure (current year)

	Charitable activities							
	Cost of raising funds £	Policy, research and communication £	Information development £	Reaching Communities £	Governance costs £	Support costs £	2023 Total £	2022 Total £
Staff costs (note 9)	38,013	149,149	253,776	35,331	39,206	65,247	580,722	581,409
Other staff costs	-	-	14,329	50	-	5,049	19,428	16,250
Payable to partners	-	-	-	540	-	-	540	60,670
Office costs	-	-	3,507	-	-	78,031	81,538	84,940
Project costs	-	-	250	-	-	-	250	-
Volunteer costs	-	-	-	-	-	240	240	57
Seminars, conferences and meetings	-	-	-	-	-	-	-	1,855
Marketing	-	5,967	-	-	-	-	5,967	-
Literature, printing and postage	-	-	23,867	40	-	3,362	27,269	5,532
Web design and hosting	-	22,957	1,627	-	-	-	24,584	33,235
Product Development	-	26,464	199,346	2,400	-	-	228,210	106,825
Consultancy	-	-	-	-	-	1,032	1,032	-
Audit, accountancy and professional fees	-	-	-	10,000	9,613	2,414	22,027	27,251
Trustee costs	-	-	-	-	1,974	-	1,974	5,560
	38,013	204,537	496,702	48,361	50,793	155,375	993,781	923,584
Support costs	11,458	44,957	76,493	10,649	11,818	(155,375)	-	-
Governance costs	3,022	16,260	39,485	3,844	(62,611)	-	-	-
Total expenditure 2023	52,493	265,754	612,680	62,854	-	-	993,781	923,584

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2023

7b Analysis of expenditure (prior year)

	Charitable activities								
	Cost of raising funds £	Policy, research and communication £	Information development £	Peer Navigator £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £	Support costs £	2022 Total £
Staff costs (note 9)	33,601	154,249	219,347	21,911	20,715	27,285	35,033	69,268	581,409
Other staff costs	-	-	388	695	116	-	-	15,051	16,250
Payable to partners	-	-	-	-	-	60,670	-	-	60,670
Office costs	-	-	2,379	1,924	1,248	10,998	-	68,391	84,940
Project costs	-	-	-	-	-	-	-	-	-
Volunteer costs	-	-	-	-	-	-	-	57	57
Seminars, conferences and meetings	-	-	1,855	-	-	-	-	-	1,855
Literature, printing and postage	-	501	1,236	-	262	1,476	-	2,057	5,532
Web design and hosting	-	16,362	14,949	1,924	-	-	-	-	33,235
Product Development	-	94,254	12,571	-	-	-	-	-	106,825
Audit, accountancy and professional fees	-	-	-	7,440	-	4,800	9,315	5,696	27,251
Trustee costs	-	-	-	-	-	-	5,560	-	5,560
	33,601	265,366	252,725	33,894	22,341	105,229	49,908	160,520	923,584
Support costs	10,531	48,346	68,750	6,868	6,493	8,552	10,980	(160,520)	-
Governance costs	2,869	22,657	21,577	2,894	1,907	8,984	(60,888)	-	-
Total expenditure 2022	47,001	336,369	343,052	43,656	30,741	122,765	-	-	923,584

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2023

8 Net expenditure for the year

This is stated after charging:

	2023 £	2022 £
Auditors' remuneration (excluding VAT): Audit	8,000	7,500

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	506,247	501,396
Social security costs	48,945	53,329
Employer's contribution to defined contribution pension schemes	25,530	26,684
	580,722	581,409

One employee earned more than £60,000 during the year, in the bracket £60,000– £69,999 (2022: one).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £218,521 (2022: £206,836).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £388 (2022: £600). Note 7a to these financial statements shows £1,974 of trustee costs (2022: £5,560) which relates to room hire and other meeting costs.

10 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023 No.	2022 No.
Raising Funds	0.9	0.9
Policy, Research and Communication	13.1	12.1
Information Development	5.7	5.8
Outreach	0.5	1.1
Peer Navigator	–	0.8
Support	6.7	5.7
Governance	0.4	0.4
	27.2	26.8

The average number of employees full time and part time equivalent during the year was:

	2023 No.	2022 No.
Cost of Raising Funds	0.5	0.4
Policy, Research and Communication	2.4	3.0
Information Development	5.2	5.4
Outreach	0.4	0.9
Peer Navigator	–	0.7
Support	1.0	1.2
Governance	0.2	0.1
	9.7	11.8

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2023

11 Related party transactions

As explained in the Trustees' Report, the charity works closely with the sister organisation Dignity in Dying (DID). In particular, the charity shares office accommodation and some staff with DID, and DID acts as the charity's payroll agent. There is a related party current account through which these costs are charged – see note 15.

The 2023 time recording exercise resulted in a decrease to the 2023 charge to £268,803 (2022: £274,673).

As at 31 December 2023, two of the seven (2022: two of the seven) trustees of Compassion in Dying are also a board member of Dignity in Dying. The two organisations have separate chairs and treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

There were donations received during the year of £21,200 (2022: £1,700) from related parties, including trustees. These donations had no restrictions or conditions attached.

12 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

13 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	12,852	12,852
At the end of the year	12,852	12,852
Depreciation		
At the start of the year	12,852	12,852
Charge for the year	–	–
	12,852	12,852
Net book value		
At the end of the year	–	–
At the start of the year	–	–

14 Debtors

	2023 £	2022 £
Prepayments	17,777	7,793
Other debtors	48	2,679
Accrued income	103,995	7,604
	121,820	18,076

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	23,353	46,841
Other creditors	1,101	7,362
Taxation and social security	7,642	5,794
DID current account (see note 11)	138,620	133,408
Accruals	11,378	10,869
	182,094	204,274

16a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	692,297	–	692,297
Net assets at the end of the year	692,297	–	692,297

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	1,064,255	12,293	1,076,548
Net assets at the end of the year	1,064,255	12,293	1,076,548

17a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	–	10,128	(612,680)	602,552	–
Information Line – Nurses	–	–	–	–	–
Peer Navigator	–	–	–	–	–
Outreach	–	–	–	–	–
Reaching Communities	12,293	15,386	(62,854)	35,175	–
Total restricted funds	12,293	25,514	(675,534)	637,727	–
Unrestricted funds:					
General funds	1,064,255	584,016	(318,247)	(637,727)	692,297
Total unrestricted funds	1,064,255	584,016	(318,247)	(637,727)	692,297
Total funds	1,076,548	609,530	(993,781)	–	692,297

17b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	–	14,367	(343,052)	328,685	–
Information Line – Nurses	–	–	–	–	–
Peer Navigator	–	20,000	(43,656)	23,656	–
Reaching Communities	–	43,034	(30,741)	–	12,293
Lambeth Advance Care Planning Project	–	66,923	(122,765)	55,842	–
Total restricted funds	–	144,324	(540,214)	408,183	12,293
Unrestricted funds:					
General funds	1,255,143	600,665	(383,370)	(408,183)	1,064,255
Total unrestricted funds	1,255,143	600,665	(383,370)	(408,183)	1,064,255
Total funds	1,255,143	744,989	(923,584)	–	1,076,548

Purposes of restricted funds**Information Line Fund**

This is funding transferred from reserves as agreed and committed by the trustees and restricted donations for the provision of an End-of-Line Care Information Line, available to the public via a free phone number.

Reaching communities

Through our community engagement we work with communities known to experience health inequalities to ensure that they have access to advance care planning support.

Peer Navigator

The Peer Navigator service supports those affected by a recent diagnosis, or facing important treatment decisions. It provides support from someone who has been through similar experiences, and can help people to come to terms with a new diagnosis and plan next steps, make decisions about complex treatment options and speak to their doctor, family and friends about their diagnosis.

Lambeth Advance Care Planning Project

This project consists of a network of organisations working to make advance care planning accessible for Lambeth's diverse communities, ensuring that what matters to each person is known about when health decisions need to be made.

18 Reconciliation of net expenditure to net cash flow from operating activities

	2023 £	2022 £
Net expenditure or the reporting period (as per the statement of financial activities)	(384,251)	(178,595)
Dividends, interest and rent from investments	(26,761)	(11,803)
(Decrease)/increase in debtors	(103,745)	8,686
(Decrease)/increase in creditors	(22,180)	109,598
Net cash used in operating activities	(536,938)	(72,113)

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

COMPASSION IN DYING

England & Wales - Charity number 1120203

Accounts

Company number: 05856324
Charity number: 1120203

Compassion in Dying

Amended report and financial statements
For the year ended 31 December 2022

Compassion in Dying

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For the year ended 31 December 2022

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2022

Company number 05856324
Country of incorporation United Kingdom

Charity number 1120203
Country of registration England and Wales

Registered office and operational address 181 Oxford Street
London
W1D 2JT

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dame Barbara Monroe	Chair
Dr Anushka Aubeelack	
Cameron Brown	Treasurer
Jo Gibbons	
Mark Jarman-Howe	Vice-Chair
David Spenser	
Karen Sumpter	(Resigned 12 May 2022)
Paul Woodward	(Resigned 3 March 2023)

Key management personnel	Sarah Wootton	Chief Executive and Company Secretary
	Thomas Davies	Director of Public Affairs
	Usha Grieve	Director of Partnerships and Services
	Davina Hehir	Director of Policy and Legal Strategy
	David Pearce	Director of Fundraising and Marketing
	Alyson Thomson	Director of Communications and Scotland

Bankers Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives

At Compassion in Dying, we want people to be in control of their end-of-life decisions because there is no-one better to make them. So we support people to make informed choices, start honest conversations about death and dying with loved ones, and record and revisit their wishes whenever they want to. We're here for everyone, whether they are preparing for the years ahead or need us right now, whatever their beliefs, values and traditions. We champion everyone's right to make informed decisions, free of cost and free of judgement.

Everything we do starts with what dying people tell us. We listen to what they say and amplify their voices. We shift attitudes and drive changes to the healthcare system. So people's end-of-life decisions are heard, understood and respected when it matters most.

Alongside our sister organisation, Dignity in Dying, we aim to improve dying in the UK by putting people in charge of decisions about the end of their life.

Compassion in Dying's Memorandum of Association specifies a charitable aim, which is to benefit the public by relieving suffering and advancing education. Within that overall aim the organisation has three specific objectives:

- To stimulate and facilitate research into end-of-life issues.
- To provide information and advice about end-of-life options.
- To provide education and training on end-of-life rights and choices.

Review of Achievements

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

2022 Achievements

In 2022 Compassion in Dying has focused on amplifying the voices of the people we support and driving changes to policy and practice. We have increasingly been supporting people who are facing challenges in getting the care that's right for them or their loved ones at the end of life, giving them the knowledge and tools to be in control of decisions when it matters most.

During 2022, we supported 5,534 people to think about, talk about and document their end of life wishes through our nurse-led information line and our online advance decision service.

www.MyDecisions.org.uk.

We are **making a significant difference to the people we support**. 89.7% of people felt better informed since contacting our information line, 83% found our Advance Decision template either easy or very easy to complete, 94% agreed that planning ahead has given them peace of mind, and 77% reported that planning ahead made them feel in control.

Our Clinical Lead and Services Manager, Sarah Malik, won the Royal College of Nursing's *Patient Choice Award* for her incredible support to ensure people have personalised treatment and care at the end of life. This is a huge achievement and reflects the tireless efforts Sarah makes to listen to and support people to be in charge of their end-of-life decisions through Compassion in Dying's information line.

Our two-year pilot to explore the benefits of phone-based peer support for people facing complex treatment decisions or a life-changing diagnosis generated important insights. We found that a peer – someone who has walked in similar shoes to you, who is not in a position of power like clinicians are – can help people to address multiple issues to do with their health and wellbeing in a way that professionals cannot. Put simply, peer support for people with a life-changing diagnosis works. Furthermore, following support from a peer:

- 80% of callers reported feeling better able to communicate with their healthcare team about their health, treatment options and managing their condition
- 100% said they felt more confident in managing the symptoms of their condition
- 80% reported feeling better informed about specific support available for their condition
- 70% said their emotional wellbeing had improved
- 80% said they felt less alone

We concluded our Lambeth Advance Care Planning Consortium project, having up-skilled health and social care professionals, and built capacity within communities and community organisations to support people with advance care planning. We provided training and briefing to 698 professionals

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2022

over the course of the project, of whom 321 were GPs and practice staff and 56 were adult social care workers. Project partners Carers' Hub Lambeth, Stockwell Partnership, Ask Erwin and Lambeth Learning Disability Assembly are carrying forward elements of advance care planning support to the people and communities they support beyond the end of the project.

During the course of the year we also worked in partnership with Newham Council, Subco Trust, Good Grief Connects, and St Luke's Hospice on tailored community engagement and training on advance care planning for volunteers and professionals.

Compassion in Dying published two groundbreaking policy reports which amplified the voices of dying people and shared their experiences to improve practice. The first, a report into the reality of electronic end-of-life records *Electronic end-of-life records – what people need* called on NHS England and Integrated Care Board level commissioning to overhaul how people's treatment decisions and health information are shared electronically in order to prevent people's wishes being overlooked at the end of their lives. We have been involved since in developing the Professional Records Standard Body's new *Palliative and End of Life Care Information Standard*.

The second report shone a light on the frequently poor experiences of dying people who choose to stop eating and drinking as a means to hasten their death. We called on representative bodies to produce clinical guidance to support healthcare professionals deliver consistently high quality care for people considering this option and have since gained agreement in principle for this to be produced.

During the course of the year we submitted consultation responses to the Parliamentary Office for Science and Technology, the General Medical Council, the Northern Ireland Department of Health, the Scottish Government and the National Institute for Health and Care Excellence (NICE), further amplifying the voices of the people we support to improve end of life care and advance care planning across the UK.

We contributed our expertise to the development of the *Universal Principles for Advance Care Planning*, published in March by NHS England along with 28 partner organisations. The universal principles state that advance care planning must always be person-centred, collaborative, timely and practical, and that plans must be easily shared and reviewed. The principles and the wider range of organisations that signed up to them demonstrate how far we've come in gaining acceptance of advance care planning and respecting and prioritising patients' wishes.

Beneficiaries of our services

The trustees have had regard to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2006.

The charity is actively advancing its objects for the public benefit by the means described above. Compassion in Dying is delivering a wide range of services for the benefit of many.

The potential beneficiaries of the charity include all those in the UK affected by end-of-life issues.

The trustees have agreed that all information, support, and research results will be made available to the public without charge.

Financial review

This was the fourteenth year of the charity being operational. The total income received was £745k, against a prior year figure of £1,272k.

Of the total received, £601k was unrestricted, including a further £150k from the Bernard Lewis Family Charitable Trust.

The remaining £144k comprised donations of restricted funds for various projects:

- Information Development received £14k in total and included £10k from Dorothy Bishop.
- The National Lottery Community Fund funded our Lambeth Advance Care Planning Consortium project a further £67k
- We received £43k for outreach work in the community.
- We also received funding of £20k from the Sam and Bella Charitable Foundation for the Peer Navigator project.

The £540k spent directly on restricted activities was allocated as follows: Information Development £343k (2021: £230k), the Peer Navigator project £44k (2021: £56k), community outreach £31k (2021: £85k) and Lambeth Care Planning project £123k (2021: £141k). The projects were part-funded from reserves, as agreed by the Board, in order to expand our services in this area.

Within the total expenditure of £877k 95% was on charitable activities (as defined by the Charities Statement of Recommended Practice) (2021 – 97%).

Total incoming resources of £745k and resources expended of £924k gave a net decrease in funds of £179k with a strong balance sheet position at year-end with cash and deposit balances of £1,263k. At the year-end, £133k was due to Dignity in Dying for staff resource and accommodation overheads, relating to the quarter to the end of December 2022.

Principal risks and uncertainties

There is a risk register which is kept under review by the Company Secretary and trustees and is formally approved at least annually. The major risks that have been identified for Compassion in Dying are:

- The fundraising strategy has been successfully delivered but the organisation is constantly reviewing new opportunities for securing funding that fit with its strategic priorities.
- Staff wellbeing is extremely important in order to retain staff, as end of life is a challenging subject matter and can increase the potential for staff to feel emotionally exhausted. In order to counter these pressures good line management and direct report relationships, together with regular one-to-one meetings are encouraged. We also provide access to counselling support for all staff members.

- It is important that communication and social media messaging by staff and Trustees is accurate. In order to achieve this, a central press team handles media contact, and organisation guidelines have been set for social media use.
- Our hybrid working model, established over the course of the covid-19 pandemic, is now well-established, but we continue to adapt processes as needed, always maintaining commitment to our cause.
- We do not rely on public fundraising and have maintained our funding primarily through donations from foundations and trusts. We are aware that there may be financial consequences as a result of the rising cost of living, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level, and we foresee no material uncertainties which will prevent us from operating in the next twelve months.

Remuneration Policy

Compassion in Dying aims to maintain competitiveness of pay for its employees, while also controlling costs within set parameters, including affordability. Equally, the organisation wants to provide employees with a fair and as far as possible, transparent process. There is a set pay-scale with grade descriptors, which set out the behaviours, skills and abilities expected of staff at each grade. At the absolute discretion of the Board, and based on the finances of the organisation and approved by the Finance and Audit Committee, there will be an annual cost of living increase for employees. In 2022 the Trustees revised the pay scales with pay rises for more junior staff starting early in Autumn 2022 rather than waiting until January 2023. All employees also received a one-off payment of £500 to help ease the burden of the cost of living increase.

Reserves policy and going concern

The Trustees regularly review the charity's reserves requirements. They are satisfied that the charity has sufficient reserves to enable it to fulfil its foreseeable commitments. At the year end the charity held £1,065k in unrestricted funds (2021: £1255k) and £12k in restricted funds (2021: £0k).

The Trustees believe that current reserves are more than sufficient to cope with immediate demands.

The reserves policy agreed by the trustees is that reserves should at all times be sufficient to meet the company's obligations if it were to be wound up. They are satisfied that current reserves are more than sufficient to meet this test, which the board estimates to be £215k.

We are aware that there could be severe financial consequences as the downward turn in the economy plays out, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level.

Future focus

Building on our 2022 successes, our priorities for 2023 will be amplifying the voices of dying people and driving changes to the healthcare system. Specifically, we will:

- Launch our new brand, through which we will be share the experiences of the people we support and amplify their voices to drive changes to policy and practice.
- Continue our work to achieve policy change that benefits people at and approaching the end of life, building on our reports on electronic end-of-life care records and VSED in 2022
- Rebuild our online Advance Decisions and Advance Statements tool, www.MyDecisions.org.uk
- Review our content for people in Scotland to ensure we are providing people there with what they need to plan ahead and make their wishes known, in line with Scottish law

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23 June 2006 and registered as a charity on 23 July 2007.

The charity follows a continuous programme of governance review and improvement.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Appointment of trustees

Compassion in Dying has a policy of identifying skills gaps on its board before recruiting new trustees. We continue to work to build a stronger board with a broad skills base, covering healthcare, legal and commercial expertise.

Potential new trustees are interviewed by the Chair and the Chief Executive and meet informally with some senior staff. Recommended candidates are considered by the board as a whole and are appointed by approval of a simple majority of the trustees. All trustees are members of the charity for Companies House purposes.

Trustee induction and training

Newly appointed trustees undergo a comprehensive induction programme within a short period after appointment.

Ongoing governance reviews will highlight any further areas of training desirable for trustees and where appropriate, we will arrange for this to be undertaken.

Related parties and relationships with other organisations

Compassion in Dying was founded by, and works in collaboration with, Dignity and Choice in Dying (known as Dignity in Dying). We share an aim to improve dying in the UK by putting people in charge of decisions about the end of their life but we work in different ways.

Dignity in Dying campaigns to change the law to allow the option of assisted dying for terminally ill, mentally competent adults in the UK. They are a not-for-profit membership organisation.

Compassion in Dying is a registered charity. We want people to be in control of their end-of-life decisions because there is no one better to make them. While we support law change in principle, we do not campaign on assisted dying.

We're legally separate organisations with distinct governance, boards, and finances. Our Chief Executive, Sarah Wootton, leads both organisations. We share resources, including an office and some staff and relations between Dignity in Dying and Compassion in Dying are further governed by a Memorandum of Understanding.

The board members (trustees) of Compassion in Dying have put arrangements in place to ensure that all funds received by Compassion in Dying are spent solely on the charitable work of Compassion in Dying, with no inadvertent subsidy to Dignity in Dying.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2022

steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 7 (2021:7). The trustees are members of the charity, but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 12 May 2023 and signed on their behalf on by

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Opinion

We have audited the financial statements of Compassion in Dying (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Compassion in Dying's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

Independent auditor's report

To the members of

Compassion in Dying

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

Independent auditor's report

To the members of

Compassion in Dying

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

12 June 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

Compassion in Dying

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	585,862	–	585,862	1,074,949	–	1,074,949
Other Income		3,000	–	3,000		–	–
Charitable activities							
Information Development	3	–	14,367	14,367	–	23,500	23,500
Peer Navigator	4	–	20,000	20,000	–	40,000	40,000
Reaching Communities	5	–	43,034	43,034	–	2,400	2,400
Lambeth Advance Care Planning Project	6	–	66,923	66,923	–	130,692	130,692
Training		–	–	–	–	–	–
Investments		11,803	–	11,803	506	–	506
Total income		600,665	144,324	744,989	1,075,455	196,592	1,272,047
Expenditure on:							
Raising funds		47,001	–	47,001	20,825	–	20,825
Charitable activities							
Policy, research and communication		336,369	–	336,369	265,137	–	265,137
Information Development		–	343,052	343,052	–	230,284	230,284
Peer Navigator		–	43,656	43,656	–	56,171	56,171
Information Line– Nurses		–	–	–	–	–	–
Lambeth Advance Care Planning Project		–	122,765	122,765	–	140,928	140,928
Training		–	–	–	–	–	–
Reaching Communities		–	30,741	30,741	–	84,504	84,504
Total expenditure	7	383,370	540,214	923,584	285,962	511,887	797,849
Net income / (expenditure) for the year	8	217,295	(395,890)	(178,595)	789,493	(315,295)	474,198
Transfers between funds		(408,183)	408,183	–	(298,608)	298,608	–
Net movement in funds		(190,888)	12,293	(178,595)	490,885	(16,687)	474,198
Reconciliation of funds:							
Total funds brought forward		1,255,143	–	1,255,143	764,258	16,687	780,945
Total funds carried forward	17	1,064,255	12,293	1,076,548	1,255,143	(0)	1,255,143

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible fixed assets	13		–		–
Current assets:					
Debtors	14	18,076		26,763	
Short term deposits > 3m		481,000			
Cash at bank and in hand		781,747		1,323,056	
		<u>1,280,823</u>		<u>1,349,819</u>	
Liabilities:					
Creditors: amounts falling due within one year	15	204,274		94,676	
Net current assets			<u>1,076,548</u>		<u>1,255,143</u>
Total net assets	16		<u>1,076,548</u>		<u>1,255,143</u>
The funds of the charity:	17				
Restricted income funds			12,293		–
Unrestricted funds			1,064,255		1,255,143
Total charity funds			<u>1,076,548</u>		<u>1,255,143</u>

Approved by the trustees on 12 May 2023 and signed on their behalf by

Cameron Brown
Treasurer

Barbara Monroe
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2022

	Note	£	2022 £	£	2021 £
Cash flows from operating activities					
Net cash provided by operating activities	18		(72,113)		512,010
Cash flows from investing activities:					
Dividends, interest and rents from investments		11,804		506	
Transfer of cash to short term deposits > 3m		(481,000)		–	
Net cash provided by investing activities			(469,196)		506
Change in cash and cash equivalents in the year			(541,309)		512,516
Cash and cash equivalents at the beginning of the year			1,323,056		810,540
Cash and cash equivalents at the end of the year			781,747		1,323,056

1 Accounting policies

a) Statutory information

Compassion in Dying is a charitable company limited by guarantee and is incorporated in United Kingdom. The registered office address is 181 Oxford Street, London, W1D 2JT.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

Reserves continue to be maintained at a level well within the minimum reserves policy and healthy cash reserves have also been maintained despite the pandemic. In light of this, the trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

e) Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

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

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of providing information about the aims, objectives and projects of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

• Cost of Raising Funds	7%
• Policy, Research and Communication	30%
• Information Development	43%
• Peer Navigator	4%
• Reaching Communities	4%
• Lambeth Care Planning	5%
• Governance costs	7%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

	2022	2021
• Cost of Raising Funds	6%	4%
• Policy, Research and Communication	34%	28%
• Information Development	43%	35%
• Reaching Communities	4%	13%
• Peer Navigator	5%	8%
• Training	0%	0%
• Lambeth Care Planning	8%	12%
• Information Line – Nurses	0%	0%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £750. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives, using the straight line method. The rate applicable is:

- Office equipment 3 year

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies (continued)

n) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity makes payments to defined contribution pension schemes on behalf of employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable to the funds during the year. The charity has no liability under the schemes other than the payment of those contributions.

2 Income from donations and legacies

	2022 Total £	2021 Total £
Legacies		
Barrance	–	682,197
Birch	5,000	–
Hawley	36,300	45,000
Garland	–	49,946
Fletcher	–	250
Anonymous	–	12,800
Kaye	–	1,000
Hamblett	–	1,000
Sutter	–	30,810
Total legacies	41,300	823,003
Donations		
The GW Cadbury Charitable Trust	–	2,158
Elaine Ray	–	–
The Bernard Lewis Family Charitable Trust	150,000	150,000
The Hadley Trust	20,000	20,000
Robert Martin	–	2,000
Cameron Brown	1,700	–
Lunde Trust	20,000	–
Peter Brown	100,000	25,000
Church Street Trustees	204,009	–
D J Walker	1,000	–
Bridor Trust	1,000	5,000
Box Trust	1,500	–
Hanlon Charity	10,000	–
Joseph and Ruth Smilg Charitable Trust	1,000	–
Keltruck Ltd	–	5,000
Neil Murray	–	–
John and Elizabeth Long Memorial Trust	1,000	–
Richard Palk Charitable Trust	4,231	–
Richard Scheffer	1,000	–
Gift Aid	2,309	7,666
General donations under £1,000	25,813	35,122
Total donations	544,562	251,946
Total income from legacies and donations	585,862	1,074,949

All the above 2022 donations and legacies are unrestricted.

Income from charitable activities:

3 Information development

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Dorothy Bishop	–	10,000	10,000	–	10,000	10,000
Gift Aid	–	2,500	2,500	–	2,500	2,500
Legacies	–	1,500	1,500	–	–	–
Other	–	367	367	–	11,000	11,000
	–	14,367	14,367	–	23,500	23,500

All 2022 donations are restricted.

4 Peer Navigator Project

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
The Sam and Bella Charitable Foundation	–	20,000	20,000	–	40,000	40,000
	–	20,000	20,000	–	40,000	40,000

All 2022 donations are restricted.

5 Reaching Communities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Other Income	–	43,034	43,034	–	2,400	2,400
	–	43,034	43,034	–	2,400	2,400

Other income related to restricted income in relation to projects with Newham council and St Luke's Hospice for training and recording of My Decisions.

6 Lambeth Advance Care Planning Project

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
National Lottery Community Fund	–	66,923	66,923	–	130,692	130,692
	–	66,923	66,923	–	130,692	130,692
Total income from charitable activities	–	144,324	144,324	–	196,592	196,592

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2022

7a Analysis of expenditure (current year)

	Charitable activities									
	Cost of raising funds £	Policy, research and communication £	Information development £	Peer Navigator £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £	Support costs £	2022 Total £	2021 Total £
Staff costs (note 9)	33,601	154,249	219,347	21,911	20,715	27,285	35,033	69,268	581,409	457,027
Other staff costs	-	-	388	695	116	-	-	15,051	16,250	7,131
Payable to partners	-	-	-	-	-	60,670	-	-	60,670	66,235
Office costs	-	-	2,379	1,924	1,248	10,998	-	68,391	84,940	88,999
Project costs	-	-	-	-	-	-	-	-	-	3,342
Volunteer costs	-	-	-	-	-	-	-	57	57	839
Seminars, conferences and meetings	-	-	1,855	-	-	-	-	-	1,855	1,600
Literature, printing and postage	-	501	1,236	-	262	1,476	-	2,057	5,532	11,693
Web design and hosting	-	16,362	14,949	1,924	-	-	-	-	33,235	28,499
Product Development	-	94,254	12,571	-	-	-	-	-	106,825	100,100
Depreciation	-	-	-	-	-	-	-	-	-	3,321
Consultancy	-	-	-	-	-	-	-	-	-	4,627
Audit, accountancy and professional fees	-	-	-	7,440	-	4,800	9,315	5,696	27,251	18,193
Trustee costs	-	-	-	-	-	-	5,560	-	5,560	6,243
	33,601	265,366	252,725	33,894	22,341	105,229	49,908	160,520	923,584	797,849
Support costs	10,531	48,346	68,750	6,868	6,493	8,552	10,980	(160,520)	-	-
Governance costs	2,869	22,657	21,577	2,894	1,907	8,984	(60,888)	-	-	-
Total expenditure 2022	47,001	336,369	343,052	43,656	30,741	122,765	-	-	923,584	797,849

7b Analysis of expenditure (prior year)

	Charitable activities							Support costs £	2021 Total £
	Cost of raising funds £	Policy, research and communication £	Information development £	Peer Navigator £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £		
Staff costs (note 9)	13,354	99,567	145,843	33,220	53,465	36,147	21,152	54,279	457,027
Other staff costs	-	-	528	906	170	-	-	5,527	7,131
Payable to partners	-	-	-	-	-	66,235	-	-	66,235
Office costs	-	-	1,109	3,893	2,238	15,190	-	66,569	88,999
Project costs	1,710	-	-	-	652	980	-	-	3,342
Volunteer costs	-	-	-	-	-	801	-	38	839
Seminars, conferences and meetings	-	-	1,600	-	-	-	-	-	1,600
Literature, printing and postage	-	55	8,792	-	54	-	-	2,792	11,693
Web design and hosting	-	16,468	8,412	3,533	-	-	-	86	28,499
Product Development	-	98,940	880	-	280	-	-	-	100,100
Depreciation	-	-	-	-	-	-	-	3,321	3,321
Consultancy	-	-	-	-	-	-	-	4,627	4,627
Audit, accountancy and professional fees	-	-	-	-	4,500	480	8,233	4,980	18,193
Trustee costs	-	-	-	-	-	-	6,243	-	6,243
	15,064	215,030	167,164	41,552	61,359	119,833	35,628	142,219	797,849
Support costs	4,715	35,159	51,500	11,731	18,880	12,765	7,469	(142,219)	-
Governance costs	1,046	14,948	11,620	2,888	4,265	8,330	(43,097)	-	-
Total expenditure 2021	20,825	265,137	230,284	56,171	84,504	140,928	-	-	797,849

Notes to the financial statements

For the year ended 31 December 2022

8 Net income/(expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Auditors' remuneration (excluding VAT): Audit	<u>7,500</u>	<u>6,850</u>

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	501,396	397,869
Social security costs	53,329	38,307
Employer's contribution to defined contribution pension schemes	26,684	20,851
	<u>581,409</u>	<u>457,027</u>

One employee earned more than £60,000 during the year, in the bracket £60,000– £69,999 (2021: Nil).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £206,836 (2021: £138,359).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £ 600 (2021: £365). No expenses were incurred by members in 2022 (2021: Nil) relating to attendance at meetings of the trustees. Note 7a to these financial statements shows £5,260 of trustee costs (2021: £6,243) which relates to room hire and other meeting costs.

10 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Raising Funds	0.9	0.8
Policy, Research and Communication	12.1	9.4
Information Development	5.8	5.1
Outreach	1.1	1.9
Peer Navigator	0.8	1.0
Support	5.7	5.8
Governance	0.4	0.4
	<u>26.8</u>	<u>24.3</u>

Staff numbers (continued)

The average number of employees full time and part time equivalent during the year was:

	2022 No.	2021 No.
Cost of Raising Funds	0.42	0.03
Policy, Research and Communication	3.04	2.12
Information Development	5.39	4.67
Outreach	0.88	1.33
Peer Navigator	0.67	0.00
Support	1.21	0.93
Governance	0.15	0.10
	11.76	9.18

11 Related party transactions

As explained in the Trustees' Report, the charity works closely with the sister organisation Dignity in Dying (DID). In particular, the charity shares office accommodation and some staff with DID, and DID acts as the charity's payroll agent. There is a related party current account through which these costs are charged – see note 15.

The 2022 time recording exercise resulted in a substantial increase to the 2021 charge to £274,673 (2021: £181,062).

As at 31 December 2022, two of the seven (2021: two of the seven) of the trustees of Compassion in Dying are also a board member of Dignity in Dying. The two organisations have separate chairs and treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

There were donations received during the year of £1,700 (2021: £1,200) from related parties, including trustees. These donations had no restrictions or conditions attached.

12 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

13 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	12,852	12,852
At the end of the year	12,852	12,852
Depreciation		
At the start of the year	12,852	12,852
Charge for the year	–	–
	12,852	12,852
Net book value		
At the end of the year	–	–
At the start of the year	3,321	3,321

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2022

14 Debtors

	2022 £	2021 £
Trade debtors	–	134
Prepayments	7,793	5,068
Other debtors	2,679	41
Accrued income	7,604	21,520
	<u>18,076</u>	<u>26,763</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	46,841	36,418
Other creditors	7,362	–
Taxation and social security	5,794	4,546
DID current account (see note 11)	133,408	42,058
Accruals	10,869	11,654
	<u>204,274</u>	<u>94,676</u>

16a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	1,064,255	12,293	1,076,548
Net assets at the end of the year	<u>1,064,255</u>	<u>12,293</u>	<u>1,076,548</u>

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	1,255,143	–	1,255,143
Net assets at the end of the year	<u>1,255,143</u>	<u>–</u>	<u>1,255,143</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2022

17a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	–	14,367	(343,052)	328,685	–
Information Line – Nurses	–	–	–	–	–
Peer Navigator	–	20,000	(43,656)	23,656	–
Reaching Communities	–	43,034	(30,741)	–	12,293
Lambeth Advance Care Planning Project	–	66,923	(122,765)	55,842	–
Total restricted funds	–	144,324	(540,214)	408,183	12,293
Unrestricted funds:					
General funds	1,255,143	600,665	(383,370)	(408,183)	1,064,255
Total unrestricted funds	1,255,143	600,665	(383,370)	(408,183)	1,064,255
Total funds	1,255,143	744,989	(923,584)	–	1,076,548

17b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	–	23,500	(230,284)	206,784	–
Information Line – Nurses	–	–	–	–	–
Peer Navigator	8,206	40,000	(56,171)	7,965	–
Reaching Communities	8,481	2,400	(84,504)	73,623	0
Lambeth Advance Care Planning Project	–	130,692	(140,928)	10,236	–
Total restricted funds	16,687	196,592	(511,887)	298,608	0
Unrestricted funds:					
General funds	764,258	1,075,455	(285,962)	(298,608)	1,255,143
Total unrestricted funds	764,258	1,075,455	(285,962)	(298,608)	1,255,143
Total funds	780,945	1,272,047	(797,849)	–	1,255,143

Purposes of restricted funds

Information Line Fund

This is funding transferred from reserves as agreed and committed by the trustees and restricted donations for the provision of an End-of-Line Care Information Line, available to the public via a free phone number.

Purposes of restricted funds (continued)**Reaching communities**

Through our community engagement we work with communities known to experience health inequalities to ensure that they have access to advance care planning support.

Peer Navigator

The Peer Navigator service supports those affected by a recent diagnosis, or facing important treatment decisions. It provides support from someone who has been through similar experiences, and can help people to come to terms with a new diagnosis and plan next steps, make decisions about complex treatment options and speak to their doctor, family and friends about their diagnosis.

Lambeth Advance Care Planning Project

This project consists of a network of organisations working to make advance care planning accessible for Lambeth's diverse communities, ensuring that what matters to each person is known about when health decisions need to be made.

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(178,595)	474,198
Dividends, interest and rent from investments	(11,803)	(506)
Depreciation on Fixed Assets	–	3,321
Increase/(decrease) in debtors	8,686	(18,186)
Increase in creditors	109,598	53,183
Net cash used in operating activities	(72,113)	512,010

19 Legal status of the charity

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

COMPASSION IN DYING

England & Wales - Charity number 1120203

Accounts

Company number: 05856324
Charity number: 1120203

Compassion in Dying

Report and financial statements

For the year ended 31 December 2021

Compassion in Dying

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2021

Company number 05856324
Country of incorporation United Kingdom

Charity number 1120203
Country of registration England and Wales

Registered office and operational address 181 Oxford Street
London
W1D 2JT

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dame Barbara Monroe	Chair
Dr Anushka Aubeelack	
Cameron Brown	Treasurer
Jo Gibbons	
Mark Jarman-Howe	Vice-Chair
David Spenser	
Karen Sumpter	
Paul Woodward	

Key management personnel	Sarah Wootton	Chief Executive and Company Secretary
	Thomas Davies	Director of Campaigns and Communication
	Usha Grieve	Director of Partnerships and Services
	Davina Hehir	Director of Policy and Legal Strategy
	David Pearce	Director of Fundraising and Marketing

Bankers Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives

Compassion in Dying is a national charity which:

- Supports people to prepare for and be in control at the end of life; helps them to talk about it, plan for it, and record their wishes
- Through research, training and reflecting the voices of the people we support, enables healthcare professionals to improve their practice and understand how decisions should be made with dying people, not for them.
- Compassion in Dying's Memorandum of Association specifies a charitable aim, which is to benefit the public by relieving suffering and advancing education.
- Within that overall aim the organisation has three specific objectives:
 - To stimulate and facilitate research into end-of-life issues.
 - To provide information and advice about end-of-life options.
 - To provide education and training on end-of-life rights and choices.

We want people to be able to:

- Share power with the healthcare professionals supporting them, so that people can make the decisions that are right for them
- Make informed choices about their treatment and care, including having the opportunity to discuss how their values and priorities underpin those choices
- Plan their care and record their wishes

We specialise in supporting people to make living wills (advance decisions) and to record their goals and priorities when living with a life-changing illness. Through this work we have developed an in-depth understanding of how advance care planning is working in practice and of what needs to change so that people have better experiences of advance care planning and end-of-life care.

Review of Achievements

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

2021 Achievements

2021 has been another busy and successful year for Compassion in Dying. The need for our services is clear, and we continue to innovate in order to provide the support that people across society need to make the decisions that are right for them. The learning we share from the people who use our services is helping to drive change, ensuring more people have better experiences of end-of-life care.

During 2021, we supported over 6,700 people to think, talk about and make a plan for their future care and treatment through our information line and our online service MyDecisions.org.uk.

We are **making a significant difference to the people we support**, with 93% of people feeling better informed after contacting our free, nurse-led information line and 89% reporting that planning for the end of life gave them peace of mind.

Speaking to our nurse not only benefits people's wellbeing, it also helps them to take positive action to ensure their wishes are known and followed.

- 90% made a living will
- 80% spoke to their family or friends about their end-of-life wishes
- 48% spoke to their doctor about their end-of-life wishes
- 38% made a Lasting Power of Attorney for health and welfare

We know that when people record their wishes, they are less likely to be given unwanted or invasive treatments, less likely to have avoidable hospital admissions and more likely to have care aligned with their priorities and goals. So, by taking these actions it is more likely that people will have what they consider to be a good death.

We **develop innovative services to tackle complex needs**. Health inequalities in the UK have been exacerbated during the pandemic. When it comes to planning ahead, people who do not know they can express their preferences for care and treatment in advance are unlikely to be told about it or supported to do so. As a result, their wishes are not being documented and are often overlooked.

Our community projects seek to address this problem. Our Lambeth Advance Care Planning Consortium project, run in partnership with Healthwatch Lambeth, enables different communities at risk of health inequalities including carers, people with learning disabilities and Portuguese-speaking communities to deliver support to fellow community members to ensure their wishes and preferences for the end of life are recorded. We're also working alongside health and social care professionals in the borough to raise their understanding of advance care planning and make

changes to systems so that they better support professionals to have conversations with patients and record their preferences and plans.

In Spring 2021 we publicly launched our Peer Navigator service. This pioneering project responds directly to what people facing a life-changing diagnosis or difficult treatment decisions told us they need – an opportunity to talk to someone who has been through a similar experience. In its first-year people using the service have told us they find it particularly helpful in supporting them to come to terms with the changes a new diagnosis brings across all aspects of their lives, and in preparing for appointments with doctors.

As a result of contacting the Peer Navigator service:

- 67% of callers reported feeling better able to communicate with their healthcare team about their health, treatment options and managing their condition
- 100% said their emotional wellbeing had improved
- 100% said they felt more confident in managing the symptoms of their condition
- 83% said they felt better informed about their diagnosis

We share learning from the people who use our services to drive change, **ensure more people have better experiences of end-of-life care** and influence key public, political, medical and media audiences on the importance of advance care planning. During the early days of the pandemic, the reported misuse of do not attempt cardiopulmonary resuscitation (DNACPR) forms sparked serious concern. Our report on people's experiences when making and discussing DNACPR decisions both before and during the pandemic [Better Understanding, Better Outcomes](#) (published in March 2021) revealed longstanding issues of people not being involved in discussions about their treatment, and the benefits for people when they are fully consulted and involved in decisions about CPR.

We worked alongside the Care Quality Commission to raise public awareness of how DNACPRs should be made, and to share sources of information and support for the public and healthcare professionals, and we are a member of the stakeholder group of the Ministerial Oversight Group on DNACPR. In partnership with Marie Curie, Hospice UK and the Resuscitation Council UK we developed a briefing for Parliamentarians on these issues. We also briefed MPs and members of the House of Lords to speak on the importance of advance care planning and were mentioned in the House of Commons in April 2021 for our work in this area.

We are shaping the public conversation on how we approach advance care planning and dying. We have secured significant media coverage of the importance of people being at the centre of their own care and treatment decisions and in 2021 our spokespeople and individuals we directly supported appeared on BBC Breakfast, Sky News, Channel 4 News and Channel 5 News. A joint statement on the importance of appropriate use of DNACPR decisions, led by Compassion in Dying and co-signed by more than 30 organisations and clinicians, was also published in [The Independent](#) and the British Medical Journal's [Supportive and Palliative Care Blog](#).

Beneficiaries of our services

The trustees have had regard to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2006.

The charity is actively advancing its objects for the public benefit by the means described above. Compassion in Dying is delivering a wide range of services for the benefit of many.

The potential beneficiaries of the charity include all those in the UK affected by end-of-life issues. The trustees have agreed that all information, support, and research results will be made available to the public without charge.

Financial review

This was the thirteenth year of the charity being operational. The total income received was £1,272k against a prior year figure of £1,017k.

Of the total received, £1,075k was unrestricted, including a further £150k from the Bernard Lewis Family Charitable Trust.

The remaining £197k comprised donations of restricted funds for various projects:

- Information Development received £23k in total and included £10k from Dorothy Bishop.
- The National Lottery Community Fund funded our Lambeth Advance Care Planning Consortium project a further £131k
- We received £2k for providing training sessions.
- We also received funding of £40k from the Sam and Bella Charitable Foundation for the Peer Navigator project.

Of the £512k spent directly on restricted activities, £230k (2020: £169k) was spent on Information Development, the Peer Navigator project £56k (2020: 12k), community outreach £85k (2020: £83k) and Lambeth Care Planning project £141k (2020: £140k). The projects were part-funded from reserves, as agreed by the Board, in order to expand our services in this area.

Within the total resources expended, £777k, 97% represented expenditure on charitable activities (as defined by the Charities Statement of Recommended Practice) (2020– 96%).

Total incoming resources of £1,272k and resources expended of £798k gave a net increase in funds of £474k, leaving a strong balance sheet position at year-end with cash balances of £1,323k. At the year-end, £42k was due to Dignity in Dying for staff resource and accommodation overheads, relating to the quarter to the end of December 2021.

Principal risks and uncertainties

There is a risk register which is kept under review by the Company Secretary and trustees and is formally approved at least annually. The major risks that have been identified for Compassion in Dying are:

- The fundraising strategy has been successfully delivered but the organisation is constantly reviewing new opportunities for securing funding that fit with its strategic priorities.
- Staff wellbeing is also extremely important in order to retain staff, as end of life is a challenging subject matter and can increase the potential for staff to feel emotionally exhausted. In order to counter these pressures good line management and direct report relationships, together with regular one-to-one meetings are encouraged. We also provide access to counselling support for all staff members.
- It is important that communication and social media messaging by staff and Trustees is accurate. In order to achieve this, a central press team handles media contact, and organisation guidelines have been set for social media use.
- We continue to face challenges as a result of the Coronavirus pandemic. Compassion in Dying is rising to them. We continue to work flexibly, with determination and commitment to our cause. In light of public health guidance, we have re-opened Compassion in Dying's office and continue to use a hybrid work pattern. Death and dying continues to be a reality that everyone has to confront. There have been significant operational adaptations for example continuing to support callers through our information line, and adapting the support offered through our community engagement work post lockdown to include a mix of online and in-person options.
- We do not rely on public fundraising and have maintained our funding primarily through donations from foundations and trusts. We are aware that there may be financial consequences as a result of the pandemic, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level, and we foresee no material uncertainties which will prevent us from operating in the next twelve months.

Remuneration Policy

Compassion in Dying aims to maintain competitiveness of pay for its employees, while also controlling costs within set parameters, including affordability. Equally, the organisation wants to provide employees with a fair and as far as possible, transparent process. There is a set pay-scale with grade descriptors, which set out the behaviours, skills and abilities expected of staff at each grade. In 2021 the Trustees revised the pay scales in line with inflation.

At the absolute discretion of the Board, and based on the finances of the organisation and approved by the Finance and Audit Committee, there will be an annual cost of living increase for employees. This is likely to be recommended based on the Consumer Price Index.

Reserves policy and going concern

The Trustees regularly review the charity's reserves requirements. They are satisfied that the charity has sufficient reserves to enable it to fulfil its foreseeable commitments. At the year end the charity held £1,255k in unrestricted funds (2020: £764k) and no restricted funds (2020: £17k).

The Trustees believe that current reserves are more than sufficient, to cope with immediate demands.

The reserves policy agreed by the trustees is that unrestricted reserves should at all times be sufficient to meet the company's obligations if it were to be wound up. They are satisfied that current reserves are more than sufficient to meet this test, which the board estimates to be £155k.

We are aware that there could be severe financial consequences as the downward turn in the economy plays out, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level.

Future focus

Building on our 2021 successes, our priorities for 2022 will be communicating what dying people tell us they need, and developing solutions that help achieve this; supporting more dying people to consider their wishes and make decisions, and driving improvements to healthcare policy and practice. Specifically, we will:

- Launch a refreshed brand for Compassion in Dying which will help us better communicate what we stand for and how we support people. This has been informed by extensive user research conducted in 2021 and 2022.
- Launch new website pages, starting with living wills, advance statements, Lasting Power of Attorney and DNACPR. This work is the culmination of two years of research, development and usability testing – working in partnership with the public and stakeholders to develop content that uses language that people understand and meets their needs.
- Begin a year-long programme of work with Newham Council to support community groups and health and social care professionals with advance care planning conversations, tools and awareness-raising. We will also work with Subco Trust in Newham as part of a larger Good Grief Connects programme, and deliver a project with St Luke's Hospice in Harrow and Brent.
- Reflect and share learning from the voices of the people we support through our policy work, in particular looking at the needs of health and welfare attorneys and the challenges they face. We will also look at the experiences of the people we support in relation to their advance care plan being accessible to clinicians and the impact on people and their family when recorded wishes are not known.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23 June 2006 and registered as a charity on 23 July 2007.

The charity follows a continuous programme of governance review and improvement.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Appointment of trustees

Compassion in Dying has a policy of identifying skills gaps on its board before recruiting new trustees. We continue to work to build a stronger board with a broad skills base, covering healthcare, legal and commercial expertise.

Potential new trustees are interviewed by the Chair and the Chief Executive and meet informally with some senior staff. Recommended candidates are considered by the board as a whole and are appointed by approval of a simple majority of the trustees. All trustees are members of the charity for Companies House purposes.

Trustee induction and training

Newly appointed trustees undergo a comprehensive induction programme within a short period after appointment.

Ongoing governance reviews will highlight any further areas of training desirable for trustees and where appropriate, we will arrange for this to be undertaken.

Related parties and relationships with other organisations

The charity Compassion in Dying was founded by, and works in collaboration with, the non-charitable campaigning organisation Dignity and Choice in Dying (known as Dignity in Dying). Dignity in Dying and Compassion in Dying are sister organisations; both share a desire to see individual choice at the heart of end-of-life decision-making, but the organisations have different aims. Compassion in Dying was established to advance the charitable objects set out above. The charity provides information, support and training on end-of-life issues, and commissions and publishes research on matters of end-of-life care.

The two organisations have separate boards, which operate independently but they share a CEO, some staff and premises. Relations between Dignity in Dying and Compassion in Dying are further

governed by a Memorandum of Understanding.

The board members (trustees) of Compassion in Dying have put arrangements in place to ensure that all funds received by Compassion in Dying are spent solely on the charitable work of Compassion in Dying, with no inadvertent subsidy to Dignity in Dying.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2021

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 8 (2020:7). The trustees are members of the charity, but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 12 May 2022 and signed on their behalf on by

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Opinion

We have audited the financial statements of Compassion in Dying (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Compassion in Dying's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

Independent auditor's report

To the members of

Compassion in Dying

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

Independent auditor's report

To the members of

Compassion in Dying

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

27 May 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

Compassion in Dying

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	1,074,949	–	1,074,949	829,674	–	829,674
Charitable activities							
Information Development	3	–	23,500	23,500	–	27,921	27,921
Peer Navigator	4	–	40,000	40,000	–	20,000	20,000
Reaching Communities	5	–	2,400	2,400	–	10,773	10,773
Lambeth Advance Care Planning Project	6	–	130,692	130,692	–	128,315	128,315
Training		–	–	–	–	–	–
Investments		506	–	506	340	–	340
Total income		1,075,455	196,592	1,272,047	830,014	187,009	1,017,023
Expenditure on:							
Raising funds		20,825	–	20,825	27,243	–	27,243
Charitable activities							
Policy, research and communication		265,137	–	265,137	238,083	–	238,083
Information Development		–	230,284	230,284	–	169,239	169,239
Peer Navigator		–	56,171	56,171	–	11,794	11,794
Information Line– Nurses		–	–	–	–	65,325	65,325
Lambeth Advance Care Planning Project		–	140,928	140,928	–	140,078	140,078
Training		–	–	–	5,986	–	5,986
Reaching Communities		–	84,504	84,504	–	82,506	82,506
Total expenditure	7	285,962	511,887	797,849	271,312	468,942	740,254
Net income / (expenditure) for the year	8	789,493	(315,295)	474,198	558,702	(281,933)	276,769
Transfers between funds		(298,608)	298,608	–	(298,620)	298,620	–
Net movement in funds		490,885	(16,687)	474,198	260,082	16,687	276,769
Reconciliation of funds:							
Total funds brought forward		764,258	16,687	780,945	504,176	–	504,176
Total funds carried forward	17	1,255,143	–	1,255,143	764,258	16,687	780,945

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible fixed assets	13		–		3,321
Current assets:					
Debtors	14	26,763		8,577	
Cash at bank and in hand		1,323,056		810,540	
		<u>1,349,819</u>		<u>819,117</u>	
Liabilities:					
Creditors: amounts falling due within one year	15	94,676		41,493	
Net current assets			<u>1,255,143</u>		<u>777,624</u>
Total net assets	16		<u>1,255,143</u>		<u>780,945</u>
The funds of the charity:	17				
Restricted income funds					16,687
Unrestricted funds			<u>1,255,143</u>		<u>764,258</u>
Total charity funds			<u>1,255,143</u>		<u>780,945</u>

Approved by the trustees on 12 May 2022 and signed on their behalf by

Cameron Brown
Treasurer

Barbara Monroe
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2021

	Note	£	2021 £	£	2020 £
Cash flows from operating activities					
Net cash provided by operating activities	21		512,010		293,355
Cash flows from investing activities:					
Dividends, interest and rents from investments		506		340	
Net cash provided by investing activities			506		340
Change in cash and cash equivalents in the year			512,516		293,695
Cash and cash equivalents at the beginning of the year			810,540		516,845
Cash and cash equivalents at the end of the year			1,323,056		810,540

1 Accounting policies

a) Statutory information

Compassion in Dying is a charitable company limited by guarantee and is incorporated in United Kingdom. The registered office address is 181 Oxford Street, London, W1D 2JT.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

Reserves continue to be maintained at a level well within the minimum reserves policy and healthy cash reserves have also been maintained despite the pandemic. In light of this, the trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

e) Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

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

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of providing information about the aims, objectives and projects of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

• Cost of Raising Funds	3%
• Policy, Research and Communication	25%
• Information Development	36%
• Peer Navigator	8%
• Reaching Communities	14%
• Lambeth Care Planning	9%
• Governance costs	5%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

	2021	2020
• Cost of Raising Funds	4%	4%
• Policy, Research and Communication	28%	34%
• Information Development	35%	25%
• Reaching Communities	13%	12%
• Peer Navigator	8%	1%
• Training	0%	1%
• Lambeth Care Planning	12%	13%
• Information Line – Nurses	0%	10%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £750. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives, using the straight line method. The rate applicable is:

- Office equipment 3 year

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charity makes payments to defined contribution pension schemes on behalf of employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable to the funds during the year. The charity has no liability under the schemes other than the payment of those contributions.

2 Income from donations and legacies

	2021 Total £	2020 Total £
Legacies		
Guthman	–	3,750
Barrance	682,197	175,000
Bluck	–	20,000
Hawley	45,000	–
Garland	49,946	–
Fletcher	250	–
Anonymous	12,800	–
Kaye	1,000	–
Hamblett	1,000	–
Sutter	30,810	275,000
Total legacies	823,003	473,750
Donations		
The GW Cadbury Charitable Trust	2,158	1,000
Elaine Ray	–	–
The Bernard Lewis Family Charitable Trust	150,000	250,000
The Hadley Trust	20,000	–
Robert Martin	2,000	–
Joffe Trust	–	47,942
Lunde Trust	–	10,000
Peter Brown	25,000	–
Swire Charitable Trust	–	–
Roger and Jean Jefcote Trust	–	5,000
Bridor Trust	5,000	1,000
Gunter Charitable Trust	–	–
David Milne	–	1,000
Keltruck Ltd	5,000	–
Neil Murray	–	–
MM Routh	–	–
Gift Aid	7,666	2,072
General donations under £1,000	35,122	37,910
Total donations	251,946	355,924
Total income from legacies and donations	1,074,949	829,674

All 2021 donations and legacies are unrestricted.

Income from charitable activities:

3 Information development

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Dorothy Bishop	-	10,000	10,000	-	10,000	10,000
Gift Aid	-	2,500	2,500	-	2,579	2,579
Other	-	11,000	11,000	-	15,342	15,342
	-	23,500	23,500	-	27,921	27,921

All 2020 donations are restricted.

4 Peer Navigator Project

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
The Sam and Bella Charitable Foundation	-	40,000	40,000	-	20,000	20,000
	-	40,000	40,000	-	20,000	20,000

All 2020 donations are restricted.

5 Reaching Communities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Other Income	-	2,400	2,400	-	10,773	10,773
	-	2,400	2,400	-	10,773	10,773

Other income related to a grant from the Croydon project in 2020 which was restricted.

6 Lambeth Advance Care Planning Project

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
National Lottery Community Fund	-	130,692	130,692	-	128,315	128,315
	-	130,692	130,692	-	128,315	128,315
Total income from charitable activities	-	196,592	196,592	-	187,009	187,009

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2021

7a Analysis of expenditure (current year)

	Charitable activities										
	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line- Nurses £	Peer Navigator £	Training £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £	Support costs £	2021 Total £
Staff costs (note 9)	13,354	99,567	145,843	–	33,220	–	53,465	36,147	21,152	54,279	457,027
Other staff costs	–	–	528		906		170			5,527	7,131
Payable to partners	–	–	–					66,235			66,235
Office costs			1,109		3,893		2,238	15,190		66,569	88,999
Project costs	1,710						652	980			3,342
Volunteer costs								801		38	839
Seminars, conferences and meetings			1,600								1,600
Literature, printing and postage		55	8,792				54			2,792	11,693
Web design and hosting		16,468	8,412		3,533					86	28,499
Product Development		98,940	880				280				100,100
Depreciation										3,321	3,321
Consultancy										4,627	4,627
Audit, accountancy and professional fees							4,500	480	8,233	4,980	18,193
Trustee costs									6,243		6,243
	15,064	215,030	167,164	–	41,552	–	61,359	119,833	35,628	142,219	797,849
Support costs	4,715	35,159	51,500	–	11,731	–	18,880	12,765	7,469	(142,219)	–
Governance costs	1,046	14,948	11,620	–	2,888	–	4,265	8,330	(43,097)	–	–
Total expenditure 2021	20,825	265,137	230,284	–	56,171	–	84,504	140,928	–	–	797,849

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2021

7b Analysis of expenditure (prior year)

	Charitable activities										
	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line– Nurses £	What Now Project £	Training £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £	Support costs £	2020 Total £
Staff costs (note 10)	14,838	142,955	106,196	40,391	4,922	4,042	49,581	34,400	41,025	73,564	511,914
Other staff costs	–	–	1,287	1,590	3,520	–	82	–	–	9,439	15,918
Payable to partners	–	–	–	–	–	–	–	63,869	–	–	63,869
Office costs	–	–	897	3,300	–	–	1,752	14,238	–	63,878	84,065
Project costs	4,680	9,332	–	–	–	–	328	420	–	–	14,760
Volunteer costs	–	–	–	–	–	–	–	619	–	70	689
Seminars, conferences and meetings	–	–	–	–	–	–	–	–	–	–	–
Literature, printing and postage	–	109	959	–	–	–	–	–	–	1,843	2,911
Web design and hosting	–	13,974	6,711	–	–	–	–	–	–	125	20,810
Product Development	–	–	770	–	–	–	90	–	–	–	860
Depreciation	–	–	–	–	–	–	–	–	–	4,236	4,236
Audit, accountancy and professional fees	–	–	–	–	480	–	5,808	–	7,933	2,383	16,604
Trustee costs	–	–	–	–	–	–	–	–	3,618	–	3,618
	19,518	166,370	116,820	45,281	8,922	4,042	57,641	113,546	52,576	155,538	740,254
Support costs	5,264	50,724	37,681	14,332	1,746	1,434	17,593	12,207	14,557	(155,538)	–
Governance costs	2,461	20,989	14,738	5,712	1,126	510	7,272	14,325	(67,133)	–	–
Total expenditure 2020	27,243	238,083	169,239	65,325	11,794	5,986	82,506	140,078	–	–	740,254

Notes to the financial statements

For the year ended 31 December 2021

8 Net income/(expenditure) for the year

This is stated after charging:

	2021 £	2020 £
Auditors' remuneration (excluding VAT): Audit	6,850	6,550

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	397,869	444,104
Social security costs	38,307	44,699
Employer's contribution to defined contribution pension schemes	20,851	23,111
	457,027	511,914

No employee earned more than £60,000 during the year (2020: Nil).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £138,359 (2020: £218,060).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £365 (2020: £509). No expenses were incurred by members in 2021 (2020: Nil) relating to attendance at meetings of the trustees. Note 7a to these financial statements shows £6,243 of trustee costs (2020: £3,618) which relates to room hire and other meeting costs.

10 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Raising Funds	0.8	0.9
Policy, Research and Communication	9.4	10.3
Information Development	5.1	2.7
Information Line –Nurses	–	1.0
Outreach	1.9	1.8
Peer Navigator	1.0	0.2
Support	5.8	5.8
Governance	0.4	0.4
	24.4	23.0

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2021

Staff numbers (continued)

The average number of employees full time and part time equivalent during the year was:

	2021 No.	2020 No.
Cost of Raising Funds	0.03	0.18
Policy, Research and Communication	2.12	3.21
Information Development	4.67	2.50
Information Line –Nurses	0.00	0.80
Outreach	1.33	1.52
Peer Navigator	0.00	0.13
Support	0.93	1.55
Governance	0.10	0.10
	9.18	9.99

11 Related party transactions

As explained in the Trustees' Report, the charity works closely with the sister organisation Dignity in Dying (DID). In particular, the charity shares office accommodation and some staff with DID, and DID acts as the charity's payroll agent. There is a related party current account through which these costs are charged – see note 17.

The 2021 time recording exercise resulted in a substantial decrease to the 2020 charge to £181,062 (2020: £269,183).

As at 31 December 2021, two of the seven (2020: two of the seven) of the trustees of Compassion in Dying are also a board member of Dignity in Dying. The two organisations have separate chairs and treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

There were donations received during the year of £1,200 (2020: £2,550) from related parties, including trustees. These donations had no restrictions or conditions attached.

12 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

13 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	12,852	12,852
At the end of the year	12,852	12,852
Depreciation		
At the start of the year	9,531	9,531
Charge for the year	3,321	3,321
	12,852	12,852
Net book value		
At the end of the year	–	–
At the start of the year	3,321	3,321

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2021

14 Debtors

	2021 £	2020 £
Trade debtors	134	–
Prepayments	5,068	5,207
Other debtors	41	614
Accrued income	21,520	2,756
	26,763	8,577

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	36,418	6,905
Taxation and social security	4,546	5,272
DID current account (see note 13)	42,058	20,281
Accruals	11,654	9,035
	94,676	41,493

16a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	1,255,143	–	1,255,143
Net assets at the end of the year	1,255,143	–	1,255,143

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	3,321	–	3,321
Net current assets	760,937	16,687	777,624
Net assets at the end of the year	764,258	16,687	780,945

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2021

17a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	–	23,500	(230,284)	206,784	–
Information Line – Nurses	–	–	–	–	–
Peer Navigator	8,206	40,000	(56,171)	7,965	–
Reaching Communities	8,481	2,400	(84,504)	73,623	–
Lambeth Advance Care Planning Project	–	130,692	(140,928)	10,236	–
Total restricted funds	16,687	196,592	(511,887)	298,608	–
Unrestricted funds:					
General funds	764,258	1,075,455	(285,962)	(298,608)	1,255,143
Total unrestricted funds	764,258	1,075,455	(285,962)	(298,608)	1,255,143
Total funds	780,945	1,272,047	(797,849)	–	–

17b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	–	27,921	(169,239)	141,318	–
Information Line – Nurses	–	–	(65,325)	65,325	–
Peer Navigator	–	20,000	(11,794)	–	8,206
Reaching Communities	–	10,773	(82,506)	80,214	8,481
Lambeth Advance Care Planning Project	–	128,315	(140,078)	11,763	–
Total restricted funds	–	187,009	(468,942)	298,620	16,687
Unrestricted funds:					
General funds	504,176	830,014	(271,312)	(298,620)	764,258
Total unrestricted funds	504,176	830,014	(271,312)	(298,620)	764,258
Total funds	504,176	1,017,023	(740,254)	–	780,945

Purposes of restricted funds

Information Line Fund

This is funding transferred from reserves as agreed and committed by the trustees and restricted donations for the provision of an End-of-Line Care Information Line, available to the public via a free phone number.

Information Line – Nurses

This is funding for the free nurse-led information line, to support people to consider complex, decisions and to record and share their preferences for their treatment and care.

Purposes of restricted funds (continued)**Reaching communities**

Through our community engagement we work with communities known to experience health inequalities to ensure that they have access to advance care planning support.

Peer Navigator

The Peer Navigator service supports those affected by a recent diagnosis, or facing important treatment decisions. It provides support from someone who has been through similar experiences, and can help people to come to terms with a new diagnosis and plan next steps, make decisions about complex treatment options and speak to their doctor, family and friends about their diagnosis.

Lambeth Advance Care Planning Project

This project consists of a network of organisations working to make advance care planning accessible for Lambeth's diverse communities, ensuring that what matters to each person is known about when health decisions need to be made.

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	474,198	276,769
Dividends, interest and rent from investments	(506)	(340)
Depreciation on Fixed Assets	3,321	4,236
Increase in debtors	(18,186)	19,211
Increase/(decrease) in creditors	53,183	(6,521)
Net cash used in operating activities	512,010	293,355

19 Legal status of the charity

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

- 20** Compassion in Dying has been notified of a legacy with an estimated value of £45k, which has not been included in income for the year ended 31 December 2021, because the SORP income recognition criteria have not yet been met.

COMPASSION IN DYING

England & Wales - Charity number 1120203

Accounts

Company number: 05856324
Charity number: 1120203

Compassion in Dying

Report and financial statements

For the year ended 31 December 2020

Compassion in Dying

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2020

Company number 05856324 registered in the United Kingdom

Charity number 1120203 – registered in England and Wales

**Registered office
and operational
address** 181 Oxford Street,
London
W1D 2JT

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Barbara Monroe
Anushka Aubeelack
Cameron Brown
Jo Gibbons
Mark Jarman-Howe
Karen Sumpter
Paul Woodward

Chair
Appointed 6 December 2020

**Key management
personnel** Sarah Wootton
Thomas Davies
Usha Grieve
Davina Hehir
Natalie Koussa

David Pearce

Chief Executive and Company Secretary
Director of Campaigns and Communications
Director of Information and Partnerships
Director of Policy and Legal Strategy
Director of Community Engagement and Partnerships
Director of Fundraising and Marketing

Compassion in Dying

Reference and administrative information

For the year ended 31 December 2020

Bankers Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Auditors Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives

Compassion in Dying is a national charity which:

- supports people to prepare for and be in control at the end of life; helps them to talk about it, plan for it, and record their wishes
- through research, training and reflecting the voices of the people we support, enables healthcare professionals to improve their practice and understand how decisions should be made *with* dying people, not *for* them.

We want people to be able to:

- share power with the healthcare professionals supporting them, so that people can make the decisions that are right for them
- make informed choices about their treatment and care, including having the opportunity to discuss how their values and priorities underpin those choices
- plan their care and record their wishes

We specialise in supporting people to make Advance Decisions ('Living Wills') and to record their goals and priorities when living with a life-changing illness. Through this work we have developed an in-depth understanding of how advance care planning is working in practice for people at the end of life.

Review of Achievements

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

2020 Achievements

2020 has been a very busy and successful year for Compassion in Dying. It is clear that the need for our services and has never been greater and public appetite for making decisions about what's right for you at the end of life has grown exponentially due to the pandemic.

We are **making a difference**, with 93% of people feeling better informed after contacting our free, nurse-led information line and 95% reporting that planning for the end of life gave them peace of mind. Speaking to our nurse not only benefits people's wellbeing, it also helps people to take

positive action to ensure their wishes are known and followed.

- 83% made an Advance Decision to Refuse Treatment (known as a Living Will)
- 83% spoke to their family or friends about their end-of-life wishes
- 64% spoke to their doctor about their end-of-life wishes
- 41% made a Lasting Power of Attorney for Health and Welfare

We know that when people record their wishes they are less likely to be given unwanted or invasive treatments, less likely to have avoidable hospital admissions and more likely to have care aligned with their priorities and goals. So, by taking these actions it is more likely that people will have a good death.

At the start of the pandemic, the increase in our phone and online services was notable, and the numbers of people making Advance Decisions (Living Wills) at one point increased by 160% compared to the same period the previous year.

We are **developing solutions**, such as our Lambeth Advance Care Planning Consortium project, which is a three-year initiative co-lead by Compassion in Dying and Healthwatch Lambeth. The grassroots, peer-led project is the first of its kind as it focuses on enabling different communities themselves to deliver support to fellow community members. This advance care planning support ensures people's wishes and preferences for the end of life are known about, recorded, and therefore respected when it matters.

In 2020 we also launched our innovative Peer Navigator service. This project responds directly to what dying people told us they need – an opportunity to talk to someone who has been through a similar experience when facing a life changing diagnosis or complex treatment decisions. The service is the first time that peer support for people nearing the end of life has been tested by a UK charity, and provides an exciting opportunity to pilot a new approach to ensuring people themselves are seen as experts in their health decisions.

We **successfully challenged** the Secretary of State for Health and Social Care by using the leverage of a judicial review, alongside campaigner Kate Masters, urging him to provide better and more accessible guidance on do not attempt cardiopulmonary resuscitation (DNACPR) decisions. This involved us sharing powerful stories from our service users on the impact of poor practice in relation to DNACPR in the media and to the Department for Health and Social Care. In response, NHS England asked us to contribute to the new guidance and the Care Quality Commission asked us to work with them on their widely publicised rapid review of DNACPR decisions during the pandemic.

We are **providing thought leadership, working in partnership** with the Care Quality Commission (CQC), NHS England and a diverse range of partners to make patients' voices heard and to drive change. Our unique *Important Conversations* [webinars](#) gave people the opportunity to "speak their truth to power" by bringing patients, medical practitioners and policy-makers together. Viewed by over 3,000 people, these solutions-focused events saw patients and clinicians present their ideas to improve end-of-life care to policy-makers and healthcare leaders.

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2020

We are driving improvements for dying people and shaping the public conversation. We have worked collaboratively with others in the sector to drive change for dying people, amplifying the voices of the people we support and securing significant media coverage of the importance of people being at the centre of care and treatment decisions, including:

- Compassion in Dying's [joint open letter](#) to Health Secretary in The Sunday Times on the need to urgently mainstream advance care planning in light of Covid, which was signed by 36 leading clinicians.
- A [Spectator opinion piece](#) on a patient's perspective on DNACPR decisions by Compassion in Dying case study Molly Bartlett
- A [Huffington Post opinion piece](#) on planning for the end of life by Compassion in Dying case study and Dignity in Dying patron Diana Melly
- A [British Medical Journal opinion piece](#) on the importance of celebrating people's desire to plan their end of life care
- In-depth coverage in the Independent of Compassion in Dying and Kate Masters' legal challenge to the Health Secretary over the lack of DNACPR guidance
- An [Observer feature](#) on how Covid could change attitudes and approach to death and dying, including interviews with Compassion in Dying case study Peter Hallgarten, palliative care doctor Kathryn Mannix
- [Daily Mail](#) coverage of Compassion in Dying's polling on DNACPR decisions and our response to the Care Quality Commission's review

Beneficiaries of our services

The trustees have had regard to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2006.

The charity is actively advancing its objects for the public benefit by the means described above.

Compassion in Dying is delivering a wide range of services for the benefit of many.

The potential beneficiaries of the charity include all those in the UK affected by end-of-life issues. The trustees have agreed that all information, support, and research results will be made available to the public without charge.

Financial review

This was the twelfth year of the charity being operational and taking on obligations to staff. The total income received was £1,017k against a prior year figure of £683k.

Of the total received, £830k was unrestricted, including a further £250k from the Bernard Lewis Family Charitable Trust.

The remaining £187k comprised donations of restricted funds for various projects:

- Information Development received £28k in total and included £10k from Dorothy Bishop.
- The National Lottery Community Fund funded our 'Lambeth Advance Care Planning Consortium' project a further £128k
- Reaching Communities received £11k to fund a Croydon based project.
- We also received funding of £20k from the Sam and Bella Charitable Trust for our new Peer Navigator project which began in November.

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2020

Of the £469k spent directly on restricted activities, £169k (2019: £138k) was spent on Information Development, the nurse-led Information Line £65k (2019: £112k), the Peer Navigator project £12k (2019: Nil), Reaching Communities £83k (2019: £60k) and Lambeth Care Planning project £140k (2019: £71k). The projects were part-funded from reserves, as agreed by the Board, in order to expand our services in this area.

Within the total resources expended, £713k - 96% represented expenditure on charitable activities (as defined by the Charities Statement of Recommended Practice) (2019– 93%).

Total incoming resources of £1,017k and resources expended of £740k gave a net increase in funds of £277k, leaving a strong balance sheet position at year-end with cash balances of £811k. At the year-end, £20k was due to Dignity in Dying for staff resource and accommodation overheads, relating to the quarter to the end of December 2020.

Principal risks and uncertainties

There is a risk register which is kept under review by the Company Secretary and trustees and is formally approved at least annually. The major risks that have been identified for Compassion in Dying are:

- The fundraising strategy has been successfully delivered but the organisation is constantly reviewing new opportunities for securing funding that fit with its strategic priorities.
- Staff wellbeing is also extremely important in order to retain staff, as end of life is a challenging subject matter and can increase the potential for staff to feel emotionally exhausted. In order to counter these pressures good line management and direct report relationships, together with regular one-to-one meetings are encouraged. We also provide access to counselling support for all staff members.
- It is important that communication and social media messaging by staff and Trustees is accurate. In order to achieve this, a central press team handles media contact, and organisation guidelines have been set for social media use.
- We are all facing new and unexpected challenges as a result of the Coronavirus pandemic. Compassion in Dying is rising to them. We are working flexibly, with the determination and commitment to our cause that has always allowed us to overcome such obstacles. In light of public health guidance, we closed Compassion in Dying's office on 17th March, to move to home working for all staff and to suspend all in-person meetings. Death and dying is fast becoming a reality that everyone has to confront. Compassion in Dying is focusing on influencing key political, medical and media audiences on the importance of advance care planning. There have been significant operational adaptations for example continuing to support callers through our information line, and adapting the support offered through our community engagement work during the lockdown.
- We do not rely on public fundraising and have maintained our funding through donations from foundations and trusts. We are aware that there may be financial consequences as a result of the pandemic, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level and we foresee no material uncertainties which will prevent us from operating in the next twelve months.

Remuneration Policy

Compassion in Dying aims to maintain competitiveness of pay for its employees, while also controlling costs within set parameters, including affordability. Equally, the organisation wants to provide employees with a fair and, as far as possible, transparent process. There is a set pay-scale with grade descriptors, which set out the behaviours, skills and abilities expected of staff at each grade. In 2020 the Trustees revised the pay scales in line with inflation.

At the absolute discretion of the Board, and based on the finances of the organisation and approved by the Finance and Audit Committee, there will be an annual cost of living increase for employees. This is likely to be recommended based on the Consumer Price Index.

Reserves policy and going concern

The Trustees have discussed the charity's reserves requirements on several occasions. They are satisfied that the charity has sufficient reserves to enable it to fulfil its immediate commitments. At the year-end the charity held £764k in unrestricted funds (2019: £504,000) and £17k in restricted funds (2019: £Nil).

The Trustees believe that current reserves are more than sufficient at this moment in time, and have agreed that so long as the unrestricted reserves do not fall below £146k, this should be sufficient to cope with immediate demands.

We are aware that there could be severe financial consequences as the pandemic plays out, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level.

Future focus

Building on our 2020 successes, our priorities for 2021 will be communicating what dying people tell us they need and demonstrating solutions that help achieve this; supporting more dying people to consider their wishes and make decisions, and driving improvements to policy and medical practice. Specifically we will:

- Undertake a project to look at our brand and how we communicate what we stand for.
- Reflect and share learning from the voices of the people we support through our policy work, in particular looking at the need to fight for the rights of health and welfare attorneys and undertaking research on the impact of advance care planning on the quality of a person's end of life experience.
- Fully embed and evaluate our new services, including our work with clinicians and social prescribers in Croydon, our Peer Navigator Service, and further growing the one-to-one Advance Care Planning support with communities in Lambeth.
- Revitalising our online content based on extensive research with the people we support on what they need to meaningfully make decisions about treatment and plan their care.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23 June 2006 and registered as a charity on 23 July 2007.

The charity follows a continuous programme of governance review and improvement.

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2020

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Appointment of trustees

Compassion in Dying has a policy of identifying skills gaps on its board before recruiting new trustees. We continue to work to build a stronger board with a broad skills base, covering healthcare, legal and commercial expertise.

Potential new trustees are interviewed by the Chair and the Chief Executive and meet informally with some senior staff. Recommended candidates are considered by the board as a whole and are appointed by approval of a simple majority of the trustees. All trustees are members of the charity for Companies House purposes.

Trustee induction and training

Newly appointed trustees undergo a comprehensive induction programme within a short period after appointment.

Ongoing governance reviews will highlight any further areas of training desirable for trustees and where appropriate, we will arrange for this to be undertaken.

Related parties and relationships with other organisations

The charity Compassion in Dying was founded by, and works in collaboration with, the non-charitable campaigning organisation Dignity and Choice in Dying (known as "Dignity in Dying"). Dignity in Dying and Compassion in Dying are sister organisations; both share a desire to see individual choice at the heart of end-of-life decision-making, but the organisations have different

aims. Compassion in Dying was established to advance the charitable objects set out above. The charity provides information, support and training on end-of-life issues, and commissions and publishes research on matters of end-of-life care.

The two organisations have separate boards, which operate independently but they share a CEO, some staff and premises. Relations between Dignity and Choice in Dying and Compassion in Dying are further governed by a Memorandum of Understanding.

The board members (trustees) of Compassion in Dying have put arrangements in place to ensure that all funds received by Compassion in Dying are spent solely on the charitable work of Compassion in Dying, with no inadvertent subsidy to Dignity and Choice in Dying.

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 7 (2019:10). The trustees are members of the charity but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 13 May 2021 and signed on their behalf on by

Cameron Brown
Treasurer

Barbara Monroe
Chair

Independent auditor's report

To the members of

Compassion in Dying

Opinion

We have audited the financial statements of Compassion in Dying (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Compassion in Dying's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report

To the members of

Compassion in Dying

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine

Independent auditor's report

To the members of

Compassion in Dying

is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

Independent auditor's report

To the members of

Compassion in Dying

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

8 June 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

Compassion in Dying

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Income from:							
Donations and legacies	2	829,674	–	829,674	538,718	–	538,718
Charitable activities							
Information Development	3	–	27,921	27,921	–	23,008	23,008
Information Line – Nurses	4	–	–	–	–	50,000	50,000
Peer Navigator	5	–	20,000	20,000	–	–	–
Reaching Communities	6	–	10,773	10,773	–	–	–
Lambeth Advance Care Planning Project	7	–	128,315	128,315	–	64,314	64,314
Training		–	–	–	5,750	–	5,750
Investments		340	–	340	1,392	–	1,392
Total income		830,014	187,009	1,017,023	545,860	137,322	683,182
Expenditure on:							
Raising funds		27,243	–	27,243	35,867	–	35,867
Charitable activities							
Policy, research and communication		238,083	–	238,083	121,048	–	121,048
Information Development		–	169,239	169,239	–	138,759	138,759
Peer Navigator		–	11,794	11,794	–	–	–
Information Line– Nurses		–	65,325	65,325	–	111,748	111,748
Lambeth Advance Care Planning Project		–	140,078	140,078	–	70,719	70,719
Training		5,986	–	5,986	11,350	–	11,350
Reaching Communities		–	82,506	82,506	–	60,072	60,072
Total expenditure	8	271,312	468,942	740,254	168,265	381,298	549,563
Net income / (expenditure) for the year	9	558,702	(281,933)	276,769	377,595	(243,976)	133,619
Transfers between funds		(298,620)	298,620	–	(213,524)	213,524	–
Net movement in funds		260,082	16,687	276,769	164,071	(30,452)	133,619
Reconciliation of funds:							
Total funds brought forward		504,176	–	504,176	340,105	30,452	370,557
Total funds carried forward	19	764,258	16,687	780,945	504,176	–	504,176

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2020

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible fixed assets	15		3,321		7,557
Current assets:					
Debtors	16	8,577		27,788	
Cash at bank and in hand		810,540		516,845	
		819,117		544,633	
Liabilities:					
Creditors: amounts falling due within one year	17	41,493		48,014	
Net current assets			777,624		496,619
Total net assets	18		780,945		504,176
The funds of the charity:	19				
Restricted income funds			16,687		–
Unrestricted funds			764,258		504,176
Total charity funds			780,945		504,176

Approved by the trustees on 13 May 2021 and signed on their behalf by

Cameron Brown
Treasurer

Barbara Monroe
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2020

	Note	£	2020 £	£	2019 £
Cash flows from operating activities					
Net cash provided by operating activities	21		293,355		104,210
Cash flows from investing activities:					
Dividends, interest and rents from investments		340		1,392	
Net cash provided by investing activities			340		1,392
Change in cash and cash equivalents in the year			293,695		105,602
Cash and cash equivalents at the beginning of the year			516,845		411,243
Cash and cash equivalents at the end of the year			810,540		516,845

1 Accounting policies

a) Statutory information

Compassion in Dying is a charitable company limited by guarantee and is incorporated in United Kingdom. The registered office address is 181 Oxford Street, London, W1D 2JT.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

Reserves continue to be maintained at a level well within the minimum reserves policy and healthy cash reserves have also been maintained despite the pandemic. In light of this, the trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

e) Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies (continued)

g) Interest receivable

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

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of providing information about the aims, objectives and projects of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

• Cost of Raising Funds	3%
• Policy, Research and Communication	33%
• Information Development	24%
• Information Line – Nurses	9%
• Peer Navigator	1%
• Training	1%
• Reaching Communities	11%
• Lambeth Care Planning	8%
• Governance costs	9%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

	2020	2019
• Cost of Raising Funds	4%	5%
• Policy, Research and Communication	34%	23%
• Information Development	25%	26%
• Reaching Communities	12%	12%
• Peer Navigator	1%	
• Training	1%	2%
• Lambeth Care Planning	13%	9%
• Information Line – Nurses	10%	22%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

1 Accounting policies (continued)

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £750. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives, using the straight line method. The rate applicable is:

- Office equipment 3 year

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charity makes payments to defined contribution pension schemes on behalf of employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable to the funds during the year. The charity has no liability under the schemes other than the payment of those contributions.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Legacies						
Guthman	3,750	–	3,750	170,000	–	170,000
Barrance	175,000	–	175,000			
Bluck	20,000	–	20,000			
Murrell	–	–	–	10,000	–	10,000
Struther	–	–	–	5,250	–	5,250
Ramsey	–	–	–	1,000	–	1,000
Frank	–	–	–	(254)	–	(254)
Sutter	275,000	–	275,000	–	–	–
Total legacies	473,750	–	473,750	185,996	–	185,996
Donations						
The GW Cadbury Charitable Trust	1,000	–	1,000	10,000	–	10,000
Elaine Ray	–	–	–	5,000	–	5,000
The Bernard Lewis Family Charitable Trust	250,000	–	250,000	150,000	–	150,000
The Hadley Trust	–	–	–	20,000	–	20,000
Robert Martin	–	–	–	2,000	–	2,000
Joffe Trust	47,942	–	47,942	–	–	–
Lunde Trust	10,000	–	10,000	10,000	–	10,000
Sarah Irving	–	–	–	25,000	–	25,000
Swire Charitable Trust	–	–	–	10,000	–	10,000
Roger and Jean Jefcote Trust	5,000	–	5,000	–	–	–
Bridor	1,000	–	1,000	–	–	–
Gunter Charitable Trust	–	–	–	1,000	–	1,000
David Milne	1,000	–	1,000	1,000	–	1,000
Neil Murray	–	–	–	1,000	–	1,000
MM Routh	–	–	–	1,000	–	1,000
Gift Aid	2,072	–	2,072	22,496	–	22,496
General donations under £1,000	37,910	–	37,910	94,226	–	94,226
Total donations	355,924	–	355,924	352,722	–	352,722
Total income from legacies and donations	829,674	–	829,674	538,718	–	538,718

All 2020 donations and legacies are unrestricted.

Income from charitable activities:

3 Information development

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Dorothy Bishop	–	10,000	10,000	–	10,000	10,000
Gift Aid	–	2,579	2,579	–	8,829	8,829
Other	–	15,342	15,342	–	4,179	4,179
	–	27,921	27,921	–	23,008	23,008

All 2020 donations are restricted.

4 Information Line – Nurses

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
CHK Charities	–	–	–	–	50,000	50,000
	–	–	–	–	50,000	50,000

All 2019 donations were restricted.

5 Peer Navigator Project

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
The Sam and Bella Charitable Foundation	–	20,000	20,000	–	–	–
	–	20,000	20,000	–	–	–

All 2020 donations are restricted.

6 Reaching Communities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Other Income	–	10,773	10,773	–	–	–
	–	10,773	10,773	–	–	–

Other income related to a grant from the Croydon project in 2020 which was restricted.

7 Lambeth Advance Care Planning Project

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
National Lottery Community Fund	–	128,315	128,315	–	64,314	64,314
	–	128,315	128,315	–	64,314	64,314
Total income from charitable activities	–	187,009	187,009	–	137,322	137,322

8a Analysis of expenditure (Current year)

	Charitable activities										
	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line- Nurses £	Peer Navigator £	Training £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £	Support costs £	2020 Total £
Staff costs (note 10)	14,838	142,955	106,196	40,391	4,922	4,042	49,581	34,400	41,025	73,564	511,914
Other staff costs	-	-	1,287	1,590	3,520	-	82	-	-	9,439	15,918
Payable to partners	-	-	-	-	-	-	-	63,869	-	-	63,869
Office costs	-	-	897	3,300	-	-	1,752	14,238	-	63,878	84,065
Project costs	4,680	9,332	-	-	-	-	328	420	-	-	14,760
Volunteer costs	-	-	-	-	-	-	-	619	-	70	689
Seminars, conferences and meetings	-	-	-	-	-	-	-	-	-	-	-
Literature, printing and postage	-	109	959	-	-	-	-	-	-	1,843	2,911
Web design and hosting	-	13,974	6,711	-	-	-	-	-	-	125	20,810
Product Development	-	-	770	-	-	-	90	-	-	-	860
Depreciation	-	-	-	-	-	-	-	-	-	4,236	4,236
Audit, accountancy and professional fees	-	-	-	-	480	-	5,808	-	7,933	2,383	16,604
Trustee costs	-	-	-	-	-	-	-	-	3,618	-	3,618
	19,518	166,370	116,820	45,281	8,922	4,042	57,641	113,546	52,576	155,538	740,254
Support costs	5,264	50,724	37,681	14,332	1,746	1,434	17,593	12,207	14,557	(155,538)	-
Governance costs	2,461	20,989	14,738	5,712	1,126	510	7,272	14,325	(67,133)	-	-
Total expenditure 2020	27,243	238,083	169,239	65,325	11,794	5,986	82,506	140,078	-	-	740,254

8a Analysis of expenditure (Prior year)

	Charitable activities										2019 Total £
	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line- Nurses £	What Now Project £	Training £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £	Support costs £	
Staff costs (note 10)	11,383	62,530	68,457	63,423	-	5,128	35,306	15,421	41,645	51,489	354,782
Other staff costs	-	-	158	1,344	-	2,122	69	-	-	6,384	10,077
Payable to partners	-	-	-	-	-	-	-	29,517	-	-	29,517
Office costs	-	-	964	5,262	-	424	132	6,482	-	61,548	74,812
Project costs	5,919	5,192	-	-	-	-	-	1,221	-	-	12,332
Volunteer costs	-	-	-	-	-	-	-	69	-	-	69
Seminars, conferences and meetings	-	25	-	-	-	-	-	-	-	-	25
Literature, printing and postage	8,657	20	7,995	-	-	-	558	-	-	4,020	21,250
Web design and hosting	-	11,302	15,237	948	-	-	-	-	-	81	27,568
Product Development	-	-	1,704	-	-	-	700	-	-	-	2,404
Depreciation	-	-	-	-	-	-	-	-	-	4,236	4,236
Audit, accountancy and professional fees	-	-	-	-	-	-	960	960	7,167	700	9,787
Trustee costs	-	-	-	-	-	-	-	-	5,440	-	5,440
	25,959	79,069	94,515	70,977	-	7,674	37,725	53,670	54,252	128,458	552,299
Support costs	4,821	26,484	28,995	26,862	-	2,172	14,954	6,532	17,638	(128,458)	-
Governance costs	5,049	15,380	18,384	13,806	-	1,493	7,338	10,440	(71,890)	-	-
Total expenditure 2019	35,829	120,933	141,894	111,645	-	11,339	60,017	70,642	-	-	552,299

Notes to the financial statements

For the year ended 31 December 2020

9 Net income/(expenditure) for the year

This is stated after charging:

	2020 £	2019 £
Auditors' remuneration (excluding VAT): Audit	6,550	6,420

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	444,104	307,056
Social security costs	44,699	31,868
Employer's contribution to defined contribution pension schemes	23,111	15,858
	511,914	354,782

No employee earned more than £60,000 during the year (2019: Nil).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £218,060 (2019: £161,296).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £509 (2019: £288). No expenses were incurred by members in 2020 (2019: Nil) relating to attendance at meetings of the trustees.

11 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2020 No.	2019 No.
Raising Funds	0.9	0.9
Policy, Research and Communication	10.3	9.3
Information Development	2.7	2.7
Information Line –Nurses	1.0	1.0
Outreach	1.8	1.6
Peer Navigator	0.2	–
Support	5.8	5.8
Governance	0.4	0.4
	23.0	21.6

12 Staff numbers (continued)

The average number of employees full time and part time equivalent during the year was:

	2020 No.	2019 No.
Cost of Raising Funds	0.18	0.14
Policy, Research and Communication	3.21	1.70
Information Development	2.50	2.21
Information Line –Nurses	0.80	0.80
Outreach	1.52	1.18
Peer Navigator	0.13	–
Support	1.55	1.12
Governance	0.10	0.08
	9.99	7.23

13 Related party transactions

As explained in the Trustees' Report, the charity works closely with the sister organisation Dignity in Dying (DID). In particular, the charity shares office accommodation and some staff with DID, and DID acts as the charity's payroll agent. There is a related party current account through which these costs are charged – see note 17.

The 2020 time recording exercise resulted in a substantial increase to the 2019 charge to £269,183 (2019: £153,774).

As at 31 December 2020, two of the seven (2019: two of the six) trustees of Compassion in Dying are also a board member of Dignity in Dying. The two organisations have separate chairs and treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

There were donations received during the year of £2,550 (2019: £3,335) from related parties, including trustees.

14 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

15 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	12,852	12,852
At the end of the year	<u>12,852</u>	<u>12,852</u>
Depreciation		
At the start of the year	5,295	5,295
Charge for the year	4,236	4,236
	<u>9,531</u>	<u>9,531</u>
Net book value		
At the end of the year	<u>3,321</u>	<u>3,321</u>
At the start of the year	<u>7,557</u>	<u>7,557</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

16 Debtors

	2020 £	2019 £
Trade debtors	–	186
Prepayments	5,207	5,815
Other debtors	614	
Accrued income	2,756	21,787
	8,577	27,788

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	6,905	12,444
Taxation and social security	5,272	5,962
DID current account (see note 13)	20,281	21,465
Accruals	9,035	8,143
	41,493	48,014

18a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	3,321	–	3,321
Net current assets	760,937	16,687	777,624
Net assets at the end of the year	764,258	16,687	780,945

18b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	7,557	–	7,557
Net current assets	124,774	–	124,774
Net assets at the end of the year	132,331	–	132,331

19a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	-	27,921	(169,239)	141,318	-
Information Line – Nurses	-	-	(65,325)	65,325	-
Peer Navigator	-	20,000	(11,794)		8,206
Reaching Communities	-	10,773	(82,506)	80,214	8,481
Lambeth Advance Care Planning Project		128,315	(140,078)	11,763	-
Total restricted funds	-	187,009	(468,942)	298,620	16,687
Unrestricted funds:					
General funds	504,176	830,014	(271,312)	(298,620)	764,258
Total unrestricted funds	504,176	830,014	(271,312)	(298,620)	764,258
Total funds	504,176	1,017,023	(740,254)	-	780,945

19b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	-	23,008	(138,759)	115,751	-
Information Line – Nurses	30,452	50,000	(111,748)	31,296	-
What Now Project	-	-	-	-	-
Reaching Communities	-	-	(60,072)	60,072	-
Lambeth Advance Care Planning Project	-	64,314	(70,719)	6,405	-
Total restricted funds	30,452	137,322	(381,298)	213,524	-
Unrestricted funds:					
General funds	340,105	545,860	(168,265)	(213,524)	504,176
Total unrestricted funds	340,105	545,860	(168,265)	(213,524)	504,176
Total funds	370,557	683,182	(549,563)	-	504,176

Purposes of restricted funds

Information Line Fund

This is funding transferred from reserves as agreed and committed by the trustees and restricted donations for the provision of an End-of-Line Care Information Line, available to the public via a free phone number.

Information Line – Nurses

This is funding for the free nurse-led information line, to support people to consider complex decisions and to record and share their preferences for their treatment and care.

20 Purposes of restricted funds (continued)**Reaching communities**

Through our community engagement we work with communities known to experience health inequalities to ensure that they have access to advance care planning support.

Peer Navigator

The Peer Navigator service supports those affected by a recent diagnosis, or facing important treatment decisions. It provides support from someone who has been through similar experiences, and can help people to come to terms with a new diagnosis and plan next steps, make decisions about complex treatment options and speak to their doctor, family and friends about their diagnosis.

Lambeth Advance Care Planning Project

This project consists of a network of organisations working to make advance care planning accessible for Lambeth's diverse communities, ensuring that what matters to each person is known about when health decisions need to be made.

21 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	276,769	133,619
Dividends, interest and rent from investments	(340)	(1,392)
Depreciation on Fixed Assets	4,236	4,236
Increase in debtors	19,211	4,466
Increase/(decrease) in creditors	(6,521)	(36,719)
Net cash used in operating activities	293,355	104,210

22 Legal status of the charity

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

23 Contingent asset

Compassion and Choice in Dying has been notified of a legacy with an estimated value of £650k before costs, which has not been included in income for the year ended 31 December 2020, because neither final estate accounts nor a cash disbursement have been received.