

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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For the year ended 31 December 2021

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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

Compassion in Dying

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.