

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.

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2022

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

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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.

Notes to the financial statements

For the year ended 31 December 2022

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	7,500	6,850

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
	581,409	457,027

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
	26.8	24.3

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2022

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
	18,076	26,763

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
	204,274	94,676

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	1,064,255	12,293	1,076,548

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	1,255,143	–	1,255,143

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.