

Company number: 05856324
Charity number: 1120203

Compassion in Dying

Report and financial statements
For the year ended 31 December 2024

Compassion in Dying

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For the year ended 31 December 2024

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2024

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

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

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

Key management personnel

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

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

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

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

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

Objectives

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

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

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

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

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

Review of Achievements

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

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

2024 Achievements

Supporting people through our services

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

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

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

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

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

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

Driving changes to policy and practice

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

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

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

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

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

Beneficiaries of our services

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

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

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

Financial review

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

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2024

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

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

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

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

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

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

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

Principal risks and uncertainties

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

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

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

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

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

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

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

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

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

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

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

Remuneration Policy

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

employees.

Reserves policy and going concern

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

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

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

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

Future focus

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

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

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

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

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

Structure, governance and management

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

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

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

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

Appointment of trustees

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

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

Trustee induction and training

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

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

Related parties and relationships with other organisations

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

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

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

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

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

Statement of responsibilities of the trustees

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

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

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

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

In so far as the trustees are aware:

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

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

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

The trustees have no beneficial interest in the charity.

Auditor

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

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

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

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Compassion in Dying

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

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

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

Use of our report

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

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

Noelia Serrano (Senior statutory auditor)

11 August 2025

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

Compassion in Dying

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

For the year ended 31 December 2024

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

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

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2024

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

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

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2024

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

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

c) Public benefit entity

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

d) Going concern

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

e) Income

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

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

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

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

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

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

i) Expenditure and irrecoverable VAT

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

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

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

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

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

	2024	2023
<input type="checkbox"/> Cost of Raising Funds	2%	7%
<input type="checkbox"/> Policy, Research and Communication	28%	30%
<input type="checkbox"/> Information Development	70%	56%
<input type="checkbox"/> Reaching Communities	0%	7%

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

k) Tangible fixed assets

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

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

<input type="checkbox"/> Office equipment	3 year
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l) Debtors

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

m) Cash at bank and in hand

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

n) Short term deposits

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

o) Creditors and provisions

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

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

p) Pensions

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

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2024

2 Income from donations and legacies

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

All the above donations and legacies are unrestricted.

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

Income from charitable activities:

3 Information development

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

All 2024 and 2023 donations are restricted.

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

5a Analysis of expenditure (current year)

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

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2024

5b Analysis of expenditure (prior year)

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

Notes to the financial statements

For the year ended 31 December 2024

6 Net income for the year

This is stated after charging:

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

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

Staff costs were as follows:

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

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

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

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

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

8 Staff numbers

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2024

9 Related party transactions

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

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

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

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

10 Taxation

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

11 Tangible fixed assets

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

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

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

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

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

15a Movements in funds (current year)

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

15b Movements in funds (prior year)

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

Purposes of restricted funds**Information Line Fund**

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

Lambeth Advance Care Planning Project

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

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

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

17 Legal status of the charity

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