

COMPASSION IN DYING

(A company limited by guarantee)

Trustees Annual Report and Financial Statements

For the year ending 31 December 2010

Registered Charity Number: 1120203

Company Number: 05856324

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2010

Legal and Administrative Information

Name of charity: Compassion in Dying

Legal form: Charitable Company (limited by guarantee)

Registered Charity Number: 1120203

Company Number: 05856324

Registered Office: 181 Oxford Street, London, W1D 2JT

Governing document: Memorandum and Articles of Association (last amended 2nd June

2007).

Board of Trustees: The Trustees (who are also the Directors of the Company) at the date

of approval of this Report were as follows.

Rowena Ironside (Chair)

Professor Gareth Morgan (Treasurer)

Dr. Guy Brown Professor Nick Moore

Karen Sanders (until 31 March 2011) Marion Schoenfeld (resigned 29 April 2010)

Dr. Suzanne Shale Professor Raymond Tallis

Patricia Featherstone (appointed 03 February 2011)

All Trustees above served for the whole year of this Report, except

where indicated.

Company Secretary: Sarah Wootton

Charity Development Officer: Jo Thomas

Independent Examiner: Murtaza Jessa FCA

haysmacintyre

Fairfax House, 15 Fulwood Place, London WC1V 6AY

Bankers: The Co-Operative Bank, 4th Floor, 9 Prescot Street, London E1 8BE

Objects of the Charity

The objects of the charity are for the benefit of the public and by all exclusively charitable means the relief of suffering and the advancement of education, and in particular:

- (1) to research all aspects of end of life issues including the needs and views of people connected with or affected by end of life issues and to advance the development of better end of life care, including palliative care;
- (2) to provide advice to the general public and to health care professionals as regards end of life options, including health care options;
- (3) to provide advocacy, mediation and dispute resolution services in connection with end of life issues, to supply legally recognized guidance, information and documents to the public, including health care professionals, in connection with end of life options and in particular living wills, advance statements and advance directives and to provide information, advice and guidance both to the public and to health care professionals in connection with the above.

Activities of the Charity during the Year

In 2010 the charity continued its work to support people's choices at the end of life, through access to information about rights and tools such as Advance Decisions and Lasting Powers of Attorney. During the year the charity employed its first full-time employee, provided nearly five thousand Advance Decisions to the public and secured funding for an End-of-Life Information Line, to be launched in 2011.

Advice Services

At the end of 2009, the charity launched a service to provide Advance Decisions to the public free of charge. During 2010 we handled 4,818 requests for an Advance Decision; 2,947 were downloaded from the charity's website and 1,871 were sent by post. The charity also responded to 879 requests for general information about end of life rights and choices, received by phone, letter and email.

In 2010 Compassion in Dying worked with the national charity MedicAlert to launch the Advance Decisions Coalition. The aim of the Coalition is to promote Advance Decisions to patient organisations in the voluntary sector. In addition, the charity started a campaign to raise awareness of Advance Decisions through speaking events and media coverage.

During the year the Compassion in Dying website has been extended to include four factsheets and two information booklets. This information is available for download free of charge and comprises:

- Advance Decisions FAQs Factsheet
- Making and Using your Advance Decision Factsheet
- · Lasting Powers of Attorney Factsheet
- The Mental Capacity Act Factsheet
- · Your Rights at the End of Life Guide
- Advance Decision Toolkit Guidance for Health Professionals

Research

In 2010 the charity carried out a systematic review of the research literature on tools that support patient choice at the end of life. The review, which looked at research from the UK and the USA, aimed to determine whether patient choice tools, such as Advance Decisions and Physician's Orders for Life-Sustaining Treatment, are effective in ensuring patients' wishes are acted upon at the end of life. The review also identified gaps in the existing research, and in particular that more research is needed on UK practice around patient preference tools. The results of the systematic review will be presented and discussed at a seminar to be held in March 2011.

Policy Work

The charity responded to a number of consultations during the year including the Law Commission: Adult Social Care and the Palliative Care (Scotland) Bill. These responses are available on the charity's website.

Public Benefit Statement

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

The charity is now actively advancing its objects for the public benefit by the means described above. Compassion in Dying is delivering a wide range of research, advice work and advocacy for the benefit of many. In 2011 the trustees plan to extend the work to reach many more people through provision of an Information Line which will be run in conjunction with other charitable organisations.

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

Structure, Governance and Management

Origins and Related Party

The charity Compassion in Dying (CID) was founded by the non-charitable campaigning organisation Dignity and Choice in Dying (known as "Dignity in Dying") (DID).

Dignity in Dying and Compassion in Dying are partner organisations, both concerned with the welfare of individuals at the end of their lives, but with different aims. Compassion in Dying was established to advance the charitable objects set out above. It was founded in 2006, and became a registered charity in 2007. The charity provides education, advice and support on end of life issues, and commissions and publishes research on matters of end of life care.

The two organisations have separate boards which operate independently but they share staff and premises.

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

Board and Committees

The Trustees met four times in 2010, with additional liaison by e-mail between meetings.

Following the appointment of staff to the charity, as explained below, the Trustees agreed to delegate certain operational matters to staff.

Staffing and Office Provision

In the current year, CID continued to be supported by a number of staff who also work for DID on joint contracts of employment, with 15% of their time allocated to CID. Nine staff were engaged on this basis in 2009, but in the current financial year the arrangement was extended to include the Press Officer post in order to support CID with publicity for Advance Decisions. Hence ten staff were on joint employment contracts, working 15% of the time for the charity.

Early in the year the trustees agreed that the charity should move towards appointing at least one member of staff who would work exclusively for CID to develop the charity's work, and following a selection process, Jo Thomas was appointed to the full time post of Charity Development Officer for CID from 1 June.

At year end, CID thus had 2.5 staff full-time equivalent (or 2.1 if averaged across the year).

The charity shares an office with DID, and CID reimburses DID for its share of premises costs and other overheads in proportion to the staff time – details are shown in the notes to the accounts.

The trustees consider that this staffing and office arrangement has proved effective and has enabled the charity to achieve a great deal, both in specific charitable activities and in developing funding.

Financial Review and Principal Policies Adopted

Review of the Year's Incoming Resources and Resources Expended

This was the second year of the charity becoming fully operational and taking on obligations to staff. Total resources expended in 2010 were £148,948 (as compared to £102,014 in the previous financial year).

Within the total resources expended, £127,816 (86%) represented expenditure on charitable activities (as defined by the Charities SORP) which the Trustees consider to be very encouraging. Included in this expenditure is £2,085 in restricted expenditure against the charitable activity Advance Decisions.

Total incoming resources were £188,310 (2009: 167,798). Of this, £42,250 was restricted in nature: £40,000 for the Information Line and £2,250 for Advance Decisions.

This year, there was no legacy income, but the charity did attract unrestricted donations of £37,060 (2009: £12,082) from individuals and from grant-making trusts. In addition, the charity received a grant of £109,000 from its partner organisation, Dignity in Dying (2009: £nil).

Total incoming resources of £188,310 and resources expended of £148,948 gave a net increase in funds of £39,362 which will allow the Trustees to invest further in the coming year in the charity's core activities undertaken for public benefit, as described above.

Investment Policy

For most of the year, the Trustees considered that the charity did not hold sufficient cash to justify any long term investments. However, by year end, the bank balance increased to a level at which it may be worth placing funds on short term deposit, and the trustees will be considering suitable arrangements in the coming year.

Reserves Policy

The Trustees discussed the charity's reserves requirements on a number of occasions, and are satisfied that the charity has sufficient reserves to enable it to fulfil its immediate commitments.

At year end the charity held £80,186 in unrestricted and £40,165 in restricted funds (2009: £80,989 unrestricted). This represents an encouraging strengthening of the charity's reserves, equivalent to around 6 months' expenditure at current levels (calculated on unrestricted funds). The launch of the Information Line project will, however, see restricted funds spent quite rapidly in the coming year and now that the charity has a full-time member of staff, demands on unrestricted funds will increase.

The Trustees have accepted, however, that holding 6 months' reserves is probably more than is needed at the present time, and have agreed that so long as the unrestricted reserves do not fall below £30,000 that should be sufficient to cope with immediate demands. They have therefore adopted an ambitious budget for 2011 which may well lead to expenditure in excess of income.

Grant-making Policy

CID is not primarily a grant making charity, but the Trustees may agree research grants to universities etc if they consider it effective in advancing the charity's objects. However, no grants were made in the current or previous year.

Responsibilities of The Board of Trustees

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

Company and charity 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 Statement of Recommended Practice "Accounting and Reporting by Charities" (the Charities SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The Trustees are responsible for keeping proper 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.

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.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This Trustee's Report is also prepared in accordance with the requirements of the Charities (Accounts and Reports) Regulations 2008 and the relevant sections of the Charities SORP, although the Trustees have made use of some of the simplifications permitted in the regulations for charities below the audit threshold.

Approval

This report was approved by the Trustees on 3 May 2011 and is signed on their behalf by:

| R Ironside | Gareth Morgan |
|------------|---------------|
| R Ironside | G Morgan |
| Chair | Treasurer |

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMPASSION IN DYING

I report on the financial statements of the Charity for the year ended 31 December 2010 which comprise the Statement of Financial Activities, Balance Sheet, with the related notes as set out on pages 8 to 16.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Society and the Charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. Having satisfied myself that the Society is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 43 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Society and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: M Jessa Date: 3 May 2011

Murtaza Jessa FCA haysmacintyre Chartered Accountants Fairfax House 15 Fulwood Place London, WC1 6AY

ANNUAL ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2010

Statement of Financial Activities for the year ending 31 December 2010

| | Note | Unrestricted Funds 2010 | Restricted Funds 2010 | Total Funds 2010 | Total Funds 2009 (Note 1(e)) RESTATED |
|--|----------|----------------------------|--------------------------|---------------------|--|
| Incoming Resources | 3 | £ | £ | £ | £ |
| Voluntary Income: Donations Voluntary Income: Legacies | 3(a)&(b) | 37,060 | 1,000 | 38,060 | 12,082 155,716 |
| Voluntary Income: Grants | 3(a)&(b) | 109,000 | 41,250 | 150,250 | - |
| TOTAL INCOMING RESOURCES | | 146,060 | 42,250 | 188,310 | 167,798 |
| Resources Expended | | | | | |
| Cost of Generating Funds | 4 | 19,289 | - | 19,289 | 20,670 |
| Charitable Activities: Policy Work Advice Services | 5 6 | 37,360 26,558 | - | 37,360 26,558 | 27,048 |
| Advance Decisions | 7 | 14,650 | 2,085 | 16,735 | 19,192 |
| Research Support Costs | 8 9 | 12,887 34,276 | - | 12,887 34,276 | 7,411 25,978 |
| Governance Costs | 10 | 1,843 | - | 1,843 | 1,715 |
| TOTAL RESOURCES EXPENDED | | 146,863 | 2,085 | 148,948 | 102,014 |
| NET MOVEMENT IN FUNDS | | (803) | 40,165 | 39,362 | 65,784 |
| Fund Balances Brought Forward 01.01.10 | | 80,989 | - | 80,989 | 15,205 |
| Fund Balances Carried Forward 31.12.10 | | 80,186 | 40,165 | 120,351 | 80,989 |

The notes on pages 10 to 16 form part of these accounts.

Balance Sheet at 31 December 2010

| | Note | 31 Dec 2010 | 31 Dec 2009 RESTATED |
|--------------------------------------|------|-------------|-------------------------|
| | | £ | £ |
| Assets and Liabilities | 16 | _ | _ |
| Current Assets | | | |
| Debtors | 13 | 1,218 | 150,484 |
| Cash at Bank | | 122,430 | 18,194 |
| Total Current Assets | | 123,648 | 168,678 |
| Less: Creditors due within 12 months | 14 | (3,297) | (87,689) |
| Net Current Assets | | 120,351 | 80,989 |
| NET ASSETS | | 120,351 | 80,989 |
| Represented by Funds | | | |
| Unrestricted Funds | | 80,186 | 80,989 |
| Restricted Funds | | 40,165 | - |
| TOTAL FUNDS | | 120,351 | 80,989 |

The notes on pages 10 to 16 form part of these accounts.

The Trustees consider that the Charitable Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Society as at 31 December 2010 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charitable Company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved by the Trustees on 3 May 2011 and signed on their behalf by:

| R Ironside | Gareth Morgan |
|------------|---------------|
| R Ironside | G Morgan |
| Chair | Treasurer |

Notes to the Accounts

1. Accounting Policies

The principal accounting policies are summarised below.

(a) Basis of accounting

The financial statements have been prepared in accordance with the Companies Act 2006 and applicable accounting standards – in particular the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (SORP 2005). The accounts are prepared on an accruals basis, following the historical cost convention.

As the income of the charity is below the audit threshold, the Trustees have made use of some of the simplifications permitted by Appendix 5 of SORP 2005 - in particular, the support costs are shown as a single line on the Statement of Financial Activities rather than allocated between the various activities of the charity.

(b) Fund Accounting

The trustees have followed the principles of fund accounting as required by SORP 2005. The Charity received £42,250 in restricted funds during the year (2009: £nil): £40,000 for the Information Line (Charitable activity is Advice Services) and £2,250 for Advance Decisions (Charitable activity is Advance Decisions). Further details of restricted and unrestricted funds are shown in Notes 3(a) and 3(b).

(c) Incoming Resources

The incoming resources shown in the Statement of Financial Activities (SOFA) comprise donations and a grant. The grant received was unrestricted in nature. Of the £79,310 received in donations, £42,250 related to restricted donations as detailed in (b) Fund Accounting. There are no other categories of income for the current year.

Donations are recognised at the date of receipt. Where donations are made under gift aid, the tax recoverable (and gift aid transitional relief supplement) are included in incoming resources and treated as receivable at the same date as the donation.

There were no legacies received in the current financial year. However, it is the charity's policy to treat legacies as receivable when the relevant conditions are met as indicated in the Charities SORP – i.e. as soon as there is reasonable evidence of entitlement, certainty of receipt and value.

(d) Resources Expended

Expenditure has been recognised on an accruals basis.

Where the expenditure includes value added tax (VAT) this has been allocated to the expenditure category to which it relates.

Resources expended are allocated to the headings and activities on the SOFA on a functional basis, as indicated by subsequent notes. Expenditure whose function was clearly related to a specific functional heading is charged 100% to that heading. Staff costs and office overheads are apportioned between the headings based on the roles of specific staff and estimates of time spent on different functions and indicated in note 12.

Staff time on support for charitable activities (in particular time related to financial administration) is allocated to the heading Support Costs within "Charitable Expenditure".

(e) Comparative Figures

The previous accounting period covered the 12 months to 31 December 2009. These figures have been restated following a prior year adjustment as explained in Note 2.

2. Prior Year Adjustment

After the previous years' accounts were approved, the trustees identified that donations totaling $\pounds 5,000$ had erroneously been accounted for twice in the 2009 accounts. This has been corrected, with the result that a number of 2009 figures are restated in the present accounts. In particular, Voluntary Income: Donations is now stated as £12,082 (previously £17,082); Total Incoming Resources for 2009 are £167,798 (previously £172,792); Fund Balances and Net Assets at 31.12.09 are £80,989 (previously £85,989); Cash at Bank at 31.12.09 is now stated as £18,194 (previously £23,194).

3. Fund Movements Report for year ended 31st December 2010

| BALANCE 01 Jan 2010 RESTATED | FUND | INCOME | EXPENSES | TRANS- FERS | BALANCE 31 Dec 2010 |
|------------------------------------|------------------------|---------|----------|----------------|------------------------|
| £ | | £ | £ | £ | £ |
| | UNRESTRICTED FUNDS | | | | |
| 80,989 | General Fund | 146,060 | 146,863 | - | 80,186 |
| | RESTRICTED FUNDS | | | | |
| - | Information Line Fund | 40,000 | - | - | 40,000 |
| - | Advance Decisions Fund | 2,250 | 2,085 | - | 165 |
| - | Total Restricted Funds | 42,250 | 2,085 | - | 40,165 |
| 80,989 | TOTAL FUNDS | 188,310 | 148,948 | - | 120,351 |

3(a) Unrestricted Funds

The charity received £37,060 in general donations during the financial year, all of which are unrestricted in nature. The charity also received an unrestricted grant of £109,000 from its partner organisation, Dignity in Dying. The sum of these two amounts resulted in total unrestricted funds of £146,060 received for the current year.

3(b) Restricted Funds

In the current financial year, the charity obtained funding to enable the provision of two key services directly linked to the charity's stated objects.

First is the Information Line Fund which is linked to the charitable activity Advice Services. This funding has been set aside for the provision of an End-of-Life Care Information Line, available to the public via a free-phone number. This service encompasses the provision of information, guidance and tools around patient rights and options at the end of life available to individuals, families, carers and health and social care professionals. The aim of the project is to enable people to make informed decisions about their care and treatment at the end of life.

During the financial year, the charity received two restricted grants for the Information Line Fund:

| INFORMATION LINE FUND | £ |
|---|--------|
| Grant - Bernard Lewis Family Charitable Trust | 30,000 |
| Grant - The Rayne Foundation | 10,000 |
| Total Incoming Resources for Information Line Fund: | 40,000 |

The charity also secured a small amount of funding which is to be used specifically for the purposes of promoting awareness of, and providing free Advance Decisions to the public. The Advance Decisions Fund is linked to the charitable activity Advance Decisions.

In the 2010 financial year, the charity received two restricted grants and two restricted donations for the Advance Decisions Fund:

| ADVANCE DECISIONS FUND | £ |
|--|-------|
| Restricted donations from two individuals | 1,000 |
| Grant - John Lewis Partnership | 250 |
| Grant - Duke of Devonshire Charitable Trust | 1,000 |
| Total Incoming Resources for Advance Decisions Fund: | 2,250 |

4. Cost of Generating Funds

| | 2010 | 2009 |
|--|--------|--------------|
| | £ | £ |
| Staff Costs (Note 12) | 9,883 | 11,513 |
| Office Overheads (Note 12) | 3,489 | 5,360 |
| Freelance Fundraising Costs and Meetings | 4,706 | <i>3,797</i> |
| Fundraising and Promotional Conferences | 1,211 | - |
| Total Cost of Generating Funds | 19,289 | 20,670 |

5. Expenditure on Charitable Activities: Policy Work

This comprises purely the staff costs and overheads as shown against Policy Work in note 12.

6. Expenditure on Charitable Activities: Advice Services

This relates to preliminary work undertaken in relation to the Information Line project. £40,000 was received in restricted income late in the financial year in respect of this activity, but none of the expenditure incurred in the current year was offset against this restricted income as the spend did not specifically relate to the nature and purpose of the restricted income received.

| | 2010 | 2009 |
|---|--------|------|
| | £ | £ |
| Staff Costs (Note 12) | 19,077 | - |
| Office Overheads (Note 12) | 7,137 | - |
| Meetings and Other Costs | 344 | - |
| Total Charitable Expenditure: Advice Services | 26,558 | |

7. Expenditure on Charitable Activities: Advance Decisions

This relates to the provision of Advance Decisions including the staff time for development of materials, printing costs and web costs to make the materials available online, and a share of office costs in proportion to the staff time. Printing costs of £2,085 have been charged to the restricted fund for this purpose; other cost related to Advance Decisions have been met from unrestricted funds (2009: all unrestricted).

| | 2010 | 2010 | 2009 |
|---|--------------|------------|--------------|
| | Unrestricted | Restricted | Unrestricted |
| | £ | £ | £ |
| Staff Costs (Note 12) | 7,974 | | 8,658 |
| Office Overheads (Note 12) | 3,105 | | 4,020 |
| Printing | - | 2.085 | 5,205 |
| Web Design | 1,498 | | 1,171 |
| IT Expenses – Web Support | - | | 138 |
| Brand Identity and Advertising | 2,073 | | - |
| Total Charitable Expenditure: Advance Decisions | 14,650 | 2,085 | 19,192 |

8. Expenditure on Charitable Activities: Research

Research expenditure includes research commissioned from third parties (none in 2010 or 2009) research undertaken directly by staff, and staff time spent on planning of future research, together with a share of office costs in proportion to the staff time. In 2010 this included work on the systematic review of research literature on tools concerned with patient choice at the end of life.

| | 2010 | 2009 |
|--|--------|-------|
| | £ | £ |
| Staff Costs (Note 12) | 9,046 | 2,959 |
| Office Overheads (Note 12) | 2,944 | 1,340 |
| Direct Research Costs (materials etc) | 897 | 2,212 |
| Freelance Research Services | - | 900 |
| Total Charitable Expenditure: Research | 12,887 | 7,411 |

9. Expenditure on Charitable Activities: Support Costs

| | 2010 | 2009 |
|---|--------|-----------|
| | £ | £ |
| Staff Costs (Note 12) | 18,455 | 15,815 |
| Office Overheads (Note 12) | 6,433 | 7,503 |
| Employer's Liability Insurance | 799 | 461 |
| Staff Training, Development & Recruitment | 4,362 | 345 |
| Staff Travel, Accommodation & Welfare | 49 | 304 |
| Library Resources | 576 | - |
| Subscriptions to External Organisations | 187 | 426 |
| Stationery & Postage | 410 | 1,051 |
| Statutory Fees (Companies House) | 17 | 16 |
| Bank Charges | 230 | <i>57</i> |
| Website Design & Maintenance / IT Support | 2,758 | - |
| Total Charitable Expenditure: Support | 34,276 | 25,978 |

10. Governance Costs and Independent Examination

Costs applicable to Governance of the Charity (as defined by the Charities SORP) were as follows.

| | 2010 | 2009 |
|---|-------|-------|
| | £ | £ |
| Trustees' Travel Expenses for four trustees | 749 | 642 |
| (2009: three) | | |
| Refreshments at Trustees Meeting | 14 | 16 |
| Independent Examination Fee | 1,080 | 1,058 |
| Total Governance Costs | 1,843 | 1,715 |

No other services were provided to the charity by the independent examiner or his firm.

No remuneration was paid to any trustee.

Some trustees made donations to the charity but apart from this there were no other transactions with trustees or connected persons.

11. Staff Costs and Numbers

During the year the charity employed 10 staff (2009: 9) who worked part time for the charity (on average working 15% for the charity, with the remainder of their time working for the partner organisation DID, as explained in the Trustees' Report). This equated to 1.50 full-time equivalent posts.

In addition, on 1st June 2010, the charity appointed one member of staff directly – averaged over this year this amounted to an additional 0.60 full-time equivalent post.

The total staffing thus amounted to 2.10 full-time equivalent posts (2009: 1.35 FTE).

The staff costs shown below is the sum of staff costs charged to the charity for the staff on joint contracts with DID (15% of time applicable to CID) plus the staff costs of the Charity Development Officer post (100% CID from 1 June 2010).

Total staff costs were as follows:

| | 2010 | 2009 |
|---|--------|--------|
| | £ | £ |
| Salaries | 77,844 | 50,628 |
| Employer's National Insurance | 7,487 | 4,538 |
| Pension Contributions | 4,179 | 2,252 |
| Other Staff costs (temporary staff, payroll costs | 2,960 | - |
| etc) | | |
| Total Staff Costs | 92,470 | 57,418 |

12. Allocation of Staff Costs and Office Overheads

In the current year, staff costs have again been allocated between the various headings on the SOFA as follows, based on allocation of staff time as explained in note 1(d). Office overheads have been allocated on the same proportions. (2009: £57,418 and £26,798 respectively).

The office overheads shown below is the sum of overheads charged to the charity for the staff on joint contracts (15% allocation charged by Dignity in Dying) plus the overhead costs attributable to the charity's direct employee.

| | Salary Costs | Office Overheads |
|---|--------------|------------------|
| | 2010 | 2010 |
| | £ | £ |
| Cost of Generating Funds | 9,883 | 3,489 |
| Charitable Expenditure: Policy Work | 28,036 | 9,324 |
| Charitable Expenditure: Advice Services | 19,076 | 7,138 |
| Charitable Expenditure: Research | 9,046 | 2,944 |
| Charitable Expenditure: Advance Decisions | 7,974 | 3,104 |
| Charitable Expenditure: Support Costs | 18,455 | 6,433 |
| Totals | 92,470 | 32,432 |

13. Debtors

| | 31.12.2010 | 31.12.2009 |
|---|------------|------------|
| | £ | £ |
| Legacy receivable | - | 150,000 |
| Gift aid tax and supplement recoverable | 717 | 94 |
| Prepayments | 346 | 390 |
| Amount due from card payment provider | 155 | - |
| Total debtors | 1,218 | 150,484 |

14. Creditors

| | 31.12.2010 | 31.12.2009 |
|---|------------|------------|
| | £ | £ |
| Miscellaneous creditors – trade creditors | 1,427 | 1,161 |
| Loan facility from Dignity in Dying (note 15) | - | 85,470 |
| Independent examination fee payable | 1,080 | 1,058 |
| PAYE & NIC | 790 | - |
| Total creditors | 3,297 | 87,689 |

15. Loan Facility

The charity benefited during the year from an interest-free loan facility from the charity's partner organisation, Dignity and Choice in Dying (known as Dignity in Dying or DID). The loan account was settled at year end so there is no outstanding amount at the Balance Sheet date.

The charity has appointed DID at its payroll agent,

There were some other minor expenses incurred on behalf of the charity which were met by DID in the first instance and recharged to the charity via the loan account.

16. Fixed Assets, Depreciation and Stock

The charity has not to date acquired fixed assets and hence there is no depreciation charge.

Although the charity holds a stock of printed Advance Decisions at 31.12.2010, these are made available to members of the public at no cost (a donation is invited, but this is completely optional). Accordingly, they are considered to have a net realisable value of nil and no provision for stock is therefore included on the Balance Sheet.

17. Taxation

Compassion in Dying is a registered charity and all income was received for charitable purposes. The charity is not therefore liable to tax on any of its income.

18. Related Party

As explained in the Trustees' Report, the charity works closely with the partner organisation Dignity in Dying (DID). In particular, CID shares office accommodation with DID, and DID acts as the charity's payroll agent. DID provided a loan facility to the charity as disclosed in note 15.

Two of the eight trustees of Compassion in Dying as at the date of this Report are also board members of Dignity in Dying. However, the two organisations have separate treasurers and financial transactions between the organisations are negotiated on an arms' length basis.