

Company no. 05856324  
Charity no. 1120203

**Compassion in Dying**  
**Report and Financial Statements**  
**31 December 2012**

**sayer vincent**  
  
*auditors and advisors*

## Compassion in Dying

### Reference and administrative details

For the year ended 31 December 2012

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**Company number** 05856324

**Charity number** 1120203

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

**Trustees** The Trustees (who are also Directors of the Company) at the date of approval of this Report were as follows:

Professor Nick Moore	Chair	Chair from May 2013
Rowena Ironside	Chair	Resigned April 2013
Nicholas Chalmers	Treasurer	
Victoria Butler-Cole		Appointed June 2013
Graham Farley		Appointed July 2013
Patricia Featherstone		Resigned November 2012
Lesley Hall		
Dr. Helen Jamison		Appointed June 2013
Dr. Richard Scheffer		
Dr. Suzanne Shale		

All Trustees above served for the whole year of this Report and up to the date of signing, except where indicated.

**Company secretary** Jo Thomas

**Charity Development Officer** Jo Thomas

**Bankers** The Co-operative Bank  
4th Floor  
9 Prescot Street  
London  
E1 8BE

**Auditors** Sayer Vincent  
Chartered accountants and statutory auditors  
8 Angel Gate  
City Road  
London  
EC1V 2SJ

## **Compassion in Dying**

### **Report of the trustees**

#### **For the year ended 31 December 2012**

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The trustees present their report and the audited financial statements for the year ended 31 December 2012.

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 2005).

#### **Objectives and activities**

Compassion in Dying is a national charity that supports people at the end of life to have what they consider to be a good death by providing information and support around their rights and choices. We are the leading provider of free Advance Decisions in the UK and we also conduct and review research into rights and choices in end of life care.

Our vision is a world in which everyone has access to the care and support that is right for them at the end of life. This means:

- access to expert information about end of life options;
- support to make informed choices;
- care that meets individual needs.

Our mission is to support people to plan what they consider to be a good death. We do this by:

- providing up-to-date information about end of life rights under current UK law;
- supporting people to ensure their wishes can be respected;
- conducting and reviewing research into rights and choices in end of life care.

We run the only national end of life rights Information Line and provide written guidance to patients, carers and health professionals. In September 2012 we began developing a volunteer-led End of Life Rights Advocacy project in partnership with Age UK in East London, funded by the Big Lottery.

#### **Achievements and performance in the delivery of public benefit**

2012 has been a year of expansion for Compassion in Dying as we have begun establishing the charity as a main-stream service provider. Key achievements during the year have included:

- being awarded a grant by the Big Lottery Fund under the "Silver Dreams" programme to launch an advocacy service in East London
- handling an average of 209 enquiries per month to the Information Line, compared to an average of 123 a month in 2011, an increase of 70%
- providing 7,500 free Advance Decisions compared to 6,500 in 2011, a 15% increase
- appointing its first Director
- responding to two Government and sector consultations
- publishing two pieces of research

## Compassion in Dying

### Report of the trustees

#### For the year ended 31 December 2012

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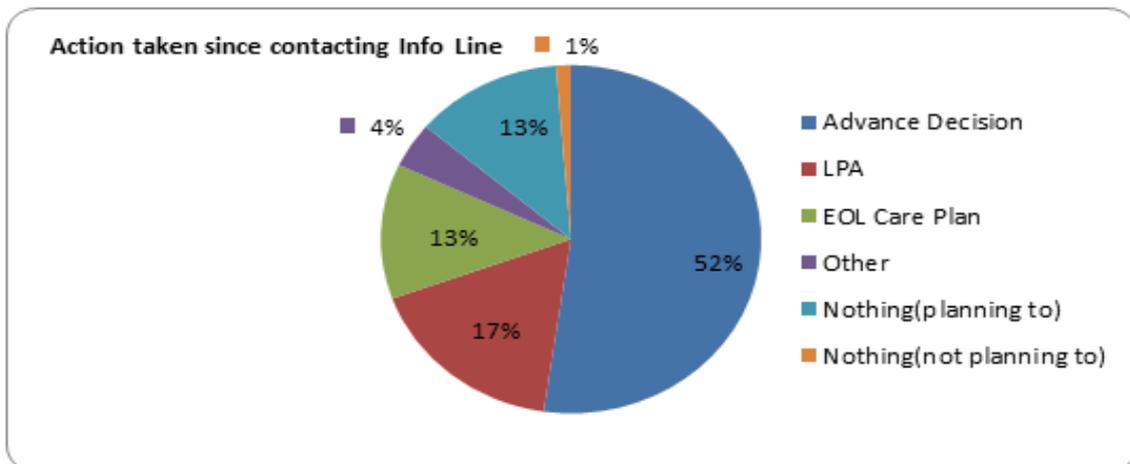
##### Advice Services

To assess the impact of our Information service, we sent monitoring forms to over 1,000 Information Line callers who contacted us between April and October 2012. The Information Line had made a big impact on respondents, with 82% saying that following their contact with the Information Line, they were more confident that their wishes would be respected.

Many of our callers mention choice and control over their lives, and find relief in formally recording their wishes, saying things like:

*"It has given me a certain peace of mind knowing that I have done all that I can possibly do to exit my life in a smooth, uncomplicated way".*

Filling in an Advance Decision continues to be the main action taken by respondents following their contact with us:



Almost half of respondents went on to discuss end of life plans with a loved one, and over a third spoke to their doctor.

As part of our commitment to providing comprehensive, quality information on end of life rights and choices, we have reviewed seven of our factsheets and added three more:

- a new, more detailed factsheet on Lasting Powers of Attorney (LPA)
- a factsheet on the differences between Advance Decisions and Lasting Powers of Attorney
- a factsheet on accessing benefits when you are terminally ill

##### Community advocacy

The Big Lottery Fund has provided funding over 18 months for CiD, in partnership with Age UK East London, to develop and deliver an End of Life rights advocacy service in East London.

## Compassion in Dying

### Report of the trustees

#### For the year ended 31 December 2012

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The aims of the pilot are twofold:

- To provide advocacy support to older people who wish to complete an Advance Decision or appoint a Lasting Power of Attorney
- To provide training to health and care providers, in order to give them the skills and confidence to support their clients to take up their end of life rights

The project was in development phase between September and December 2012 and was launched in January 2013.

#### *Research*

During 2012, the charity conducted two key pieces of research in order to deepen our understanding of people's wishes at the end of life and to gain insight into how ambulance services are recording end of life wishes.

1. In order to further understand how people approach decision-making at the end of life, interviews (sourced from healthtalkonline) of people living with terminal illness were examined. Seven themes emerged from the data:

- 1) accepting the curtailment of life;
- 2) information seeking and treatment decisions;
- 3) expectations of the dying process;
- 4) anticipating decisions and getting advice;
- 5) the importance of familial practices and processes;
- 6) knowledge and the use of preference tools;
- 7) perception and experience of iatrogenic (medical) harm.

This work has given us greater insight into how terminally ill people seek end of life rights information and how expectations of the dying process can have a strong impact on planning. This research will allow us to plan the promotion of Advance Decisions and LPAs more appropriately.

2. As a result of queries made by Information Line callers, Compassion in Dying contacted all Ambulance Trusts in the UK with a Freedom of Information request, which asked questions on their Do Not Attempt Resuscitation (DNAR) policy, end of life care registration systems, out-of-hours care and the use of Advance Decisions. These are key to enabling patients' end of life treatment wishes to be respected, as outlined in the End of Life Care Strategy. Responses indicate that Ambulance Trusts across the UK are engaging with most of these practices. However, less activity was reported around the use of Advance Decisions. The principles of end of life ambulance care are, in general, the same across the UK; however the systems for coordinating patient's documented treatment wishes can differ.

As a result of this work we are able to respond to queries to our Information Line about how regional ambulance services record and handle end of life care documents. The findings also informed our policy work (for example responding to consultations).

## **Compassion in Dying**

### **Report of the trustees**

#### **For the year ended 31 December 2012**

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##### *Policy Work*

During 2012 the charity responded to two consultations:

- The impact of the NHS Constitution on shared decision making within the context of primary care consultation
- National Institute for Health and Care Excellence (NICE) – supporting people with dementia Quality Standards

All Compassion in Dying consultation responses are published 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.

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 & 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 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 claimed from the charity are set out in note 5 to the accounts.

##### *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 some staff and premises.

## **Compassion in Dying**

### **Report of the trustees**

#### **For the year ended 31 December 2012**

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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 2012, with additional liaison by telephone and 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 2012, CID appointed its first full time Director, who has reporting to her a part time Information Line officer (a full time position in 2013), a full time Development Support Officer and a Community Champion for the joint East London End of Life Rights Advocacy Project. During 2012 CID had on average 2.3 full-time equivalent staff.

CID continued to be supported by a number of staff who also work for DID on joint contracts of employment, with a proportion of their time allocated to CID. 16 staff were engaged on this basis in 2012 (twelve in 2011) equating to 4.9 full-time equivalent staff.

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**

#### *Review of the Year's Incoming Resources and Resources Expended*

This was the fourth year of the charity becoming fully operational and taking on obligations to staff.

2012 was a seminal year for Compassion in Dying with a very significant increase in income to £1.023m (2011: £140,834, of which £70,110 came from Dignity in Dying). Some £42,473 of the 2012 income reflects income paid in advance.

This year, as last, there was no legacy income, but the charity did attract unrestricted donations of £941,004 (2011: £49,114) from individuals and from grant-making trusts. In contrast to the previous year, the charity did not receive a grant from its partner organisation, Dignity in Dying (2011: £70,110).

£941,004 of the income in unrestricted funds was graciously given by the John Harrison Charitable Trust (£450,000), the John & Lucille van Geest Foundation (£100,000), the Bernard Lewis Family Charitable Trust (£225,000) and the Discworld Foundation (£125,000) along with a number of smaller donations.

£80,356 was donated in restricted funds for various projects including the Information Line, the costs of the Director of CID and the East London End of Life Advocacy Project which was funded through the Big Lottery Silver Dreams Fund.

## **Compassion in Dying**

### **Report of the trustees**

#### **For the year ended 31 December 2012**

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Total resources expended in 2012 were £336,434 (2011:£202,050) of which £88,384 was spent on restricted activities including the End of Life Rights Advocacy Project (£26,482) and the Information Line (£32,435).

Within the total resources expended, £254,162 (75%) represented expenditure on charitable activities (as defined by the Charities SORP), which the Trustees consider to be very encouraging.

Total incoming resources of £1,023,133 and resources expended of £336,434 gave a net increase in funds of £686,699, resulting in a very strong balance sheet position at year end with cash balances of £972,514. It should be noted that £158,895 was payable to Dignity in Dying at year end. This has subsequently been paid with a consequent reduction in cash balances.

#### *Investment Policy*

In the current year, the bank balances have warranted placing funds on short term deposit.

#### *Reserves Policy*

The Trustees have 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 £719,374 in unrestricted funds (2011: £30,196) and £26,460 in restricted funds (2011: £28,939).

Unrestricted reserves increased substantially in the current year due to the growth in unrestricted grants and donations as mentioned above.

As expected, the launch of the East London End of Life Rights Advocacy project, the appointment of a full time Director for CID and the continuation of the Information Line project did slightly reduce our restricted funds this year.

The Trustees believe that current reserves are more than needed at the present time, and have agreed that so long as the unrestricted reserves do not fall below £50,000, this should be sufficient to cope with immediate demands. They have therefore adopted an ambitious budget for 2013.

#### *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.

### **Plans for the future**

In 2013, we plan to build on CiD's strong foundations to increase its reach (to the public and service users) and influence (in the end of life care sector).

#### *Information and support*

A mention of our Information Service in Saga Magazine had a notable impact on demand for CiD services in 2012. This indicates that a promotion strategy to increase awareness of CiD's services is a key priority for 2013. We will also continue to monitor the Information Line, and update the website and information factsheets with a view to increasing usability by reflecting common queries from callers.

## **Compassion in Dying**

### **Report of the trustees**

#### **For the year ended 31 December 2012**

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##### *End of life advocacy*

CiD, in partnership with Age UK East London, has secured Big Lottery (BL) funding to pilot a service which helps vulnerable older people cope with major life transitions. A core aim in 2013 is to develop the success of this project and secure partners and funders to ensure this project is sustainable once the Big Lottery grant comes to an end and can be duplicated across the country.

##### *Research and policy influencing*

We will commission research in 2013 that enhances our understanding of carers; a service user group to whom we wish to expand the reach of our Information Line. In addition, we will publish an external evaluation of our Information Line services, detailing user experience of the facilitators and barriers to completing an Advance Decision. Finally, we intend to survey recently bereaved relatives to see their views on what the markers of a 'good death' are, and what would have helped their late relative to achieve this.

##### *Building the Charity's profile – partnership working and media profile*

In 2013, we will showcase our impact and expertise by promoting the Charity to the following audiences:

- The end of life care sector, including: Government, health professionals and patient and disease organisations
- Those approaching the end of life
- The media; local and national

We will achieve this by forging alliances with other service providers in order to implement cross-referral schemes; by presenting evidence-based research to Government and other policy makers and by developing a local and national media strategy.

### **Statement of responsibilities of the trustees**

The trustees (who are also directors of Compassion in Dying for the purposes of company law) are responsible for preparing the Report of the Trustees 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 SORP;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## **Compassion in Dying**

### **Report of the trustees**

#### **For the year ended 31 December 2012**

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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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- 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 2012 was 8 (2011 - 8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Auditors**

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

Approved by the Trustees on 17 July 2013 and signed on their behalf by

Professor Nick Moore  
Chair

Nicholas Chalmers  
Treasurer

## **Independent auditors' report**

### **To the members of**

#### **Compassion in Dying**

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We have audited the financial statements of Compassion in Dying for the year ended 31 December 2012 which comprise the Statement of Financial Activities, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 auditors' 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.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the statement of responsibilities of the trustees set out in the report of the trustees, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the report of the trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

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 2012 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Independent auditors' report**

**To the members of**

### **Compassion in Dying**

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where 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 trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the report of the trustees.

#### **Other matter**

The prior period financial statements were not audited, as such the corresponding figures reported in these financial statements are unaudited. The opening balances, being the prior year balance sheet balances at 31 December 2011, have been audited to ensure these do not contain any material misstatements.

*Pamela Craig (Senior statutory auditor)*

*1 August 2013*

*for and on behalf of Sayer Vincent, Statutory Auditors*

*Sayer Vincent, 8 Angel Gate, City Road, LONDON EC1V 2SJ*

## Compassion in Dying

### Statement of Financial Activities (incorporating an Income and Expenditure Account)

#### For the year ended 31 December 2012

	Note	Restricted £	Unrestricted £	2012 Total £	2011 Total £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Voluntary Income					
Grants and donations	2	80,356	941,004	<b>1,021,360</b>	140,674
Investment income		-	1,773	<b>1,773</b>	160
<b>Total incoming resources</b>		<b>80,356</b>	<b>942,777</b>	<b>1,023,133</b>	<b>140,834</b>
<b>Resources expended</b>					
<i>Costs of generating funds:</i>					
Costs of generating voluntary income	5	5,932	65,548	<b>71,480</b>	24,787
<i>Charitable activities</i>					
Policy, research and communication		16,081	56,099	<b>72,180</b>	64,135
Advice Services		36,635	76,362	<b>112,997</b>	62,304
Advance Decisions		1,431	19,958	<b>21,389</b>	14,926
End of Life Rights Advocacy		17,021	-	<b>17,021</b>	-
<i>Governance costs</i>		2,664	38,705	<b>41,369</b>	35,898
<b>Total resources expended</b>		<b>79,764</b>	<b>256,672</b>	<b>336,436</b>	<b>202,050</b>
<b>Net incoming/(outgoing) resources before transfers</b>		592	686,105	<b>686,697</b>	(61,216)
Gross transfers between funds		5,549	(5,549)	-	-
Net Movement in funds for the year		6,141	680,556	<b>686,697</b>	(61,216)
<b>Reconciliation of funds</b>					
Total funds brought forward		28,939	30,196	<b>59,135</b>	120,351
<b>Total funds carried forward</b>		<b>35,080</b>	<b>710,752</b>	<b>745,832</b>	<b>59,135</b>

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 13 to the financial statements.

## Compassion in Dying

### Balance sheet

As at 31 December 2012

	Note	£	2012 £	2011 £
<b>Current assets</b>				
Debtors	8	795		1,504
Short term deposits		271,933		110,160
Cash at bank and in hand		<u>700,579</u>		<u>57,065</u>
		973,307		168,729
<b>Liabilities</b>				
Creditors: amounts due within one year	9	<u>227,475</u>		<u>109,594</u>
<b>Net current assets</b>			<u>745,832</u>	<u>59,135</u>
<b>Net assets</b>	12		<u>745,832</u>	<u>59,135</u>
<b>The funds of the charity</b>				
	13			
Restricted funds in surplus			35,080	28,974
Restricted funds in deficit			-	(35)
Unrestricted funds			<u>710,752</u>	<u>30,196</u>
<b>Total charity funds</b>			<u>745,832</u>	<u>59,135</u>

Approved by the trustees on 17 July 2013 and signed on their behalf by

Professor Nick Moore  
Chair

Nicholas Chalmers  
Treasurer

## Compassion in Dying

### Notes to the financial statements

**For the year ended 31 December 2012**

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#### 1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005).
- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.
- c) Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions the incoming resource is deferred.

- d) 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.
- e) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.
- f) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- g) Costs of generating 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.

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

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

## Compassion in Dying

### Notes to the financial statements

For the year ended 31 December 2012

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#### 1. Accounting policies (continued)

- h) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

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

Costs of generating funds	25.2%
Policy, research and communication	21.3%
Advice Services	35.8%
Advance Decisions	6.1%
End of Life Rights Advocacy	.2%
Governance costs	11.3%

Support costs are re-allocated to each of the activities based on staff time.

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.

#### 2. Voluntary income

	Restricted	Unrestricted	2012 Total	2011 Total
	£	£	£	£
<b>Grants and donations</b>				
John Harrison Charitable Trust	-	450,000	<b>450,000</b>	10,000
John & Lucille Van Geest Foundation	-	100,000	<b>100,000</b>	-
The Bernard Lewis Family Charitable Trust	-	225,000	<b>225,000</b>	10,000
Discword Foundation	-	125,000	<b>125,000</b>	-
Big Lottery Fund	50,829	-	<b>50,829</b>	-
DIPEX	10,000	-	<b>10,000</b>	-
The Pauline Aviges-Graham Foundation	8,764	-	<b>8,764</b>	-
Peter Barnes	-	8,000	<b>8,000</b>	-
The John Harrison Charitable Trust	5,842	-	<b>5,842</b>	-
Lady Moira Swire	2,921	-	<b>2,921</b>	-
G W Cadbury Trust	-	3,000	<b>3,000</b>	-
Kitty and Daniel Nabarro Charitable Trust	2,000	-	<b>2,000</b>	-
General donations	-	30,004	<b>30,004</b>	49,114
Dignity in Dying	-	-	-	70,110
Rathbones Trust	-	-	-	1,000
Eadie Jemma	-	-	-	250
Michael and Anna Wix Charitable Trust	-	-	-	200
<b>Total</b>	<b>80,356</b>	<b>941,004</b>	<b>1,021,360</b>	<b>140,674</b>

## Compassion in Dying

### Notes to the financial statements

For the year ended 31 December 2012

#### 4. Total resources expended

	Costs of generating funds	Policy, research and communication	Advice Services	Advance Decisions	End of Life Rights Advocacy	Governance Costs	Support Costs	2012 Total	2011 Total
	£	£	£	£	£	£	£	£	£
Staff costs (Note 6)	39,622	33,498	56,276	9,557	269	17,788	59,171	216,181	130,302
Other staff costs	-	-	434	-	1,633	-	4,806	6,873	821
Office costs	-	-	4,369	-	1,298	-	51,173	56,840	42,163
Project costs	-	12,120	-	1,190	12,964	-	-	26,274	-
Volunteer costs	-	-	-	-	-	-	3,136	3,136	-
Seminars, conferences and meetings	108	-	-	-	-	-	-	108	7,020
Fundraising costs	332	-	-	-	-	-	-	332	-
Literature, printing and postage	-	-	7,293	3,064	644	-	235	11,236	12,301
Web design and hosting	-	-	-	-	-	-	5,980	5,980	3,920
Freelance Research Services	-	-	-	-	-	-	-	-	2,066
Audit and accountancy	-	-	-	-	-	7,246	-	7,246	1,400
Trustee costs	-	-	-	-	-	2,230	-	2,230	2,057
	<u>40,062</u>	<u>45,618</u>	<u>68,372</u>	<u>13,811</u>	<u>16,808</u>	<u>27,264</u>	<u>124,501</u>	<u>336,436</u>	<u>202,050</u>
Support Costs	<u>31,418</u>	<u>26,562</u>	<u>44,625</u>	<u>7,578</u>	<u>213</u>	<u>14,105</u>	<u>(124,501)</u>	<u>-</u>	<u>-</u>
<b>Total resources expended</b>	<u><u>71,480</u></u>	<u><u>72,180</u></u>	<u><u>112,997</u></u>	<u><u>21,389</u></u>	<u><u>17,021</u></u>	<u><u>41,369</u></u>	<u><u>-</u></u>	<u><u>336,436</u></u>	<u><u>202,050</u></u>

## Compassion in Dying

### Notes to the financial statements

#### For the year ended 31 December 2012

##### 5. Net incoming resources for the year

This is stated after charging / crediting:

	2012	2011
	£	£
Auditors' Remuneration		
▪ audit fee	5,000	-
▪ other services	1,275	-
Independent examiner's remuneration		
▪ independent examination	-	948
▪ (over)/under provision in prior period	-	452
Trustees' remuneration	-	-
Trustees' expenses	<u>1,974</u>	<u>1,499</u>

Trustees' expenses represent the cost of travel, subsistence and accommodation for 4 (2011: 4) members relating to attendance at meetings of the Trustees.

##### 6. Staff costs and numbers

Staff costs were as follows:

	2012	2011
	£	£
Salaries and wages	186,387	111,317
Social security costs	18,220	10,865
Pension contributions	9,319	6,246
Other staff costs	<u>2,255</u>	<u>1,874</u>
	<u>216,181</u>	<u>130,302</u>

No employee earned more than £60,000 during the year.

The average weekly number of employees (full-time equivalent) during the year was as follows:

	2012	2011
	No.	No.
Generating funds	0.24	0.45
Policy, research and communication	1.60	1.55
Advice Services	0.89	0.17
Advance Decisions	-	0.16
End of Life Rights Advocacy	0.14	-
Governance	0.15	-
Support	<u>1.88</u>	<u>0.99</u>
	<u>4.90</u>	<u>3.30</u>

##### 7. Taxation

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

## Compassion in Dying

### Notes to the financial statements

For the year ended 31 December 2012

#### 8. Debtors

	2012	2011
	£	£
Trade Debtors	185	-
Gift aid tax and supplement recoverable	606	1,432
Amount due from card payment provider	4	73
	<u>795</u>	<u>1,505</u>

#### 9. Creditors: amounts due within one year

	2012	2011
	£	£
Trade creditors	1,571	690
Taxation and social security	3,053	1,228
Loan facility from Dignity in Dying (see note 10)	158,895	6,276
Accruals	21,483	1,400
Deferred income - donations received in advance	42,473	100,000
	<u>227,475</u>	<u>109,594</u>

#### 10. Loan facility

The charity receives 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 balance was £158,895 at year end (2011: £6,276).

The charity has appointed Dignity in Dying as its payroll agent.

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

#### 11. Fixed assets and stock

The charity has to date not acquired fixed assets.

Although the charity holds a stock of printed Advance Decisions at the year-end, these are made available to members of the public at no cost (a donation is invited, but this is 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.

#### 12. Analysis of net assets between funds

	Restricted funds	General funds	Total funds
	£	£	£
Net current assets	35,080	710,752	745,832
<b>Net assets at the end of the year</b>	<u>35,080</u>	<u>710,752</u>	<u>745,832</u>

## Compassion in Dying

### Notes to the financial statements

For the year ended 31 December 2012

#### 13. Movements in funds

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Information Line Fund	21,762	2,000	(28,210)	4,448	-
Advance Decisions Fund	(35)	-	-	35	-
Big Lottery Fund	-	50,829	(16,981)	-	<b>33,848</b>
Health Talk Online	-	10,000	(11,066)	1,066	-
Compassion in Dying director post	-	17,527	(17,527)	-	-
Website Development Fund	7,212	-	(5,980)	-	<b>1,232</b>
<b>Total restricted funds</b>	<b>28,939</b>	<b>80,356</b>	<b>(79,764)</b>	<b>5,549</b>	<b>35,080</b>
<b>Unrestricted funds:</b>					
General funds	30,196	942,777	(256,672)	(5,549)	<b>710,752</b>
<b>Total unrestricted funds</b>	<b>30,196</b>	<b>942,777</b>	<b>(256,672)</b>	<b>(5,549)</b>	<b>710,752</b>
<b>Total funds</b>	<b>59,135</b>	<b>1,023,133</b>	<b>(336,436)</b>	<b>-</b>	<b>745,832</b>

#### Purposes of restricted funds

##### Information Line Fund

This is funding that has been set aside for the provision of an End-of-Line 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.

##### Advance Decisions Fund

This represents funding towards the development of literature in relation to Advance Decisions.

##### Big Lottery Fund

This represents funding for a pilot project in partnership with Age UK East London. The project is a service which helps vulnerable older people cope with major life transitions.

##### Compassion in Dying director post

This represents funding received from the Pauline Aviges-Graham Foundation (£30,000), The John Harrison Charitable Trust (£20,000) and Lady Moira Swire (£10,000) to cover the costs of recruiting and employing the new director of Compassion in Dying. Funds have only been recognised to match the costs incurred and have been apportioned between the funders in proportion to their individual donations.

##### Website development Fund

This is a grant from the Bernard Lewis Family Charitable Trust which is to be used specifically for the purposes of developing the charity's website.

## **Compassion in Dying**

### **Notes to the financial statements**

**For the year ended 31 December 2012**

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#### **14. Related party transactions**

As explained in the Trustees' Report, the charity works closely with the partner organisation Dignity in Dying (DID). In particular, the charity 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 10.

Two of the eight trustees of Compassion in Dying as at the end 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 arm's length basis.