

Company number: 05856324
Charity number: 1120203

Compassion in Dying
Report and Financial Statements
31 December 2013

Compassion in Dying

Reference and administrative details

For the year ended 31 December 2013

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
Nicholas Chalmers	Treasurer	
Victoria Butler-Cole		Appointed June 2013
Graham Farley		Appointed July 2013, Resigned September 2013
Lesley Hall		
Dr. Helen Jamison		Appointed June 2013
Dr. Richard Scheffer		
Dr. Suzanne Shale		Resigned December 2013

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

Company secretary Danielle Hamm

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

Independent examiner Joanna Pittman
Sayer Vincent LLP
8 Angel Gate
City Road
London
EC1V 2SJ

Compassion in Dying

Report of the trustees

For the year ended 31 December 2013

The trustees present their report and financial statements for the year ended 31 December 2013.

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 January 2013 we launched an advocacy and training project in partnership with Age UK East London, funded by the Big Lottery. This work has proved hugely successful and we have secured funding from the Big Lottery to expand the project, My Life, My Decision, across seven other regions, in partnership with local Age UKs.

Key achievements 2013

- Helped over 10,000 individuals and carers plan for their end of life
- Launched an advocacy and training service in partnership with Age UK East London
- Published three pieces of influential research which has established CiD as an authoritative voice on service users' experience and needs at the end of life

Our Services

Information Line: We responded to over 2,000 direct calls, letters and emails in 2013 and distributed over 7,500 Advance Decision packs, rights guides and other end-of-life factsheets via post, website and at events. Feedback from service users demonstrates the need for our services and the positive impact we are making: 79% of respondents feel more informed about their end-of-life rights and choices following contact with us, and 79% feel more confident that their wishes will be respected.

"It was with much relief that I found Compassion in Dying and was able to complete an Advance Decision which I know will be followed if the need arises."

Compassion in Dying

Report of the trustees

For the year ended 31 December 2013

“I feel a deep relief at having made a Lasting Power of Attorney; I now have no concerns about my end-of-life care.”

Training and Advocacy: 2013 saw us launch a pilot training and advocacy service in partnership with Age UK East London. So far, we have trained over 30 advocates, who have provided 1:1 or small group support to over 100 older people. In addition we have delivered bespoke training to over 600 community workers and health professionals working with older people in East London and further afield.

Research and Policy

We published three pieces of research in 2013, all of which have received national and local media coverage:

- Divided in Dying (July 2013): examined the impact of advance care planning on the experience of dying
- Analysis of Compassion in Dying’s information line calls: based on analysis of over 200 phone calls, this research identifies the main drivers and barriers to uptake of end-of-life rights (Loughborough University August 2013)
- People’s preferences for end-of-life care: YouGov Poll (October 2013)

There is a paucity of research into individual preferences at the end-of-life and advance care planning; our research has gone some way to meet this gap, as well as demonstrate the positive impact of empowering individuals to plan for the end of life. On the basis of our research, and our understanding of our service users, we are called upon by policy makers and influencers, such as the Department of Health and NHS England, to represent the patient voice. A major achievement in 2013 was prompting NHS England to commission an ‘end-of-life patient narrative’ to inform NHS commissioning; we are on the steering group for this work.

Partnerships

As a result of our services and outreach work, a broad range of charitable and public sector organisations have sought to engage with end-of-life issues and refer their clients to our services. Some of these organisations have not addressed ‘quality of dying’ before. We have:

- Delivered training to front-line staff at The Office of the Public Guardian, Alzheimer’s Society and Jewish Care, amongst others.
- Published a key information leaflet for completing a Lasting Power of Attorney, in partnership with LawWorks, and have arrangements in place for collaborative publications with Independent Age and Prostate Cancer UK.
- Led a UK network of Age UKs to deliver a successful million pound Big Lottery application to roll out our advocacy and training work in seven regions.

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 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.

Compassion in Dying

Report of the trustees

For the year ended 31 December 2013

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, and works in collaboration with, the non-charitable campaigning organisation Dignity and Choice in Dying (known as "Dignity in Dying") (DID).

Dignity in Dying and Compassion in Dying are sister 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. The charity provides information, support and training on end-of-life issues, and commissions and publishes research on matters of end-of-life care.

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

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 six times in 2013, 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

CiD employs a Director who oversees the day to-day-operations of the Charity, with oversight from the joint CiD/DID CEO. CiD's director has reporting to her a full time Information Strategy Lead, full time Information Coordinator, who run the Information Service, and a part time Project Manager and a part time Community Champion, who run the training and advocacy work. During 2013 CID had on average 3.7 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 2013 (16 in 2012) equating to 1.7 full-time equivalent staff, bringing the total headcount to 5.4.

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.

Compassion in Dying

Report of the trustees

For the year ended 31 December 2013

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

Financial Review

Review of the Year's Incoming Resources and Resources Expended

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

As prior year (2012) voluntary income of £1,021,000 was particularly exceptional, with £941,000 of unrestricted income from 4 donors (John Harrison Charitable Trust - £450,000; John & Lucille van Geest Foundation - £100,000; Bernard Lewis Charitable Trust - £225,000 and the Discworld Foundation - £125,000), 2013 was expected to be rather more modest.

The total voluntary income received was £341,000, of which £182,000 was unrestricted including an additional £125,000 from the Bernard Lewis Family Charitable Trust.

This year, unlike last, there has been some legacy income (£8,000) and it is hoped that future years will see this source of income increase. Again, no grant was received from Compassion in Dying's partner organisation, Dignity in Dying and it is expected that Compassion in Dying will not require this source of funding in future.

£160,000 was donated in restricted funds for various projects including the Information Line, from the John Ellerman Foundation - £20,000, the costs of the Director of CID - £42,000 (from Lady Moira Swire - £7,000, Aviges-Graham Foundation - £21,000 and John Harrison Charitable Trust - £14,000) and the East London End-of-life Advocacy Project which was funded through the Big Lottery Silver Dreams Fund - £89,000.

Total resources expended in 2013 were £437,000 (2012: £336,000) of which £110,000 was spent directly on restricted activities namely the End-of-life Rights Advocacy Project (£65,000) and the Information Line (£53,000). The Information Line was part funded (£8,000) from unrestricted funds.

Within the total resources expended, £378,000 (86%) represented expenditure on charitable activities (as defined by the Charities SORP), which the Trustees consider to be very encouraging, especially as this is an increase on the previous year, which was 66%.

Total incoming resources of £348,000 and resources expended of £437,000 gave a net decrease in funds of £89,000, but still leaving a strong balance sheet position at year end with cash balances of £775,000. At the year end, £21,000 was due to Dignity in Dying for staff resource and accommodation overheads, relating to November and December.

Investment Policy

In the current year, the bulk of cash reserves have been held in a 7 day notice deposit account at Scottish Widows.

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.

Compassion in Dying

Report of the trustees

For the year ended 31 December 2013

At year end the charity held £608,000 in unrestricted funds (2012: £719,000) and £49,000 in restricted funds (2012: £26,000).

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 2014.

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: 2014 and beyond

We have secured funding to roll-out a national end-of-life rights advocacy and training programme, based on the success we have had in our East London pilot. The programme of work will be called My Life, My Decision, and will be delivered in partnership with local Age UKs in seven regions. Over two years, we will:

- Raise awareness of end-of-life rights and empower older people to record their end-of-life treatment preferences
- Train volunteers who work with older people to provide 1:1 advocacy support
- Work with community stakeholders to raise awareness of and provide professional training in end-of-life rights and starting difficult conversations
- Alongside this we will deliver a user-led information strategy. This strategy, based on service-user feedback, builds on our strengths of good-quality information provision.

We plan to:

- Expand our support for people planning their end-of-life care, through publishing sample content for Advance Decisions and disease-specific forms (eg, Advance Decisions for people with Dementia) and a guide to having difficult conversations with health & social care professionals.
- Develop materials on end-of-life rights for people who have full capacity during their dying phase– for example around consent and access to treatment.
- Help people navigate complaint systems. Over half of complaints referred to the NHS ombudsman are about end-of-life care. We will develop information materials to ensure our users make best use of complaint feedback-loops to improve services at the end-of-life.

Finally, 2014 will see the launch of our new website (currently in development), which will deliver our information materials in an easy-to-navigate way. The website will be launched alongside a refreshed look and feel, which is more appealing and memorable than our current image. Both of these initiatives have been based on consultation with users.

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,

Compassion in Dying

Report of the trustees

For the year ended 31 December 2013

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.

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.

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 2013 was 6 (2012 - 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.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 12 May 2014 and signed on their behalf by

Professor Nick Moore
Chair

Nicholas Chalmers
Treasurer

Independent examiner's report

To the members of

Compassion in Dying

I report on the accounts of the charitable company for the year ended 31 December 2013, which are set out on pages 9 to 17.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the 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 charity and the trustees as a body, for my examination, 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 accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To 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 charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts 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 accounts which accord with the accounting records, 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 accounts to be reached.

Joanna Pittman FCA

DATE

Sayer Vincent LLP, Chartered Accountants

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 2013

	Note	Restricted £	Unrestricted £	2013 Total £	2012 Total £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income					
Grants and donations	2	159,642	181,715	341,357	1,021,360
Bank interest and investment income			7,034	7,034	1,773
Total incoming resources		159,642	188,749	348,391	1,023,133
Resources expended					
<i>Costs of generating funds:</i>					
Costs of generating voluntary income		4,583	32,434	37,017	71,480
<i>Charitable activities</i>					
Policy, research and communication		15,189	125,776	140,965	72,180
Advice Services		52,987	72,601	125,588	134,386
End of Life Rights Advocacy		74,275	37,411	111,686	17,021
<i>Governance costs</i>		956	20,710	21,666	41,369
Total resources expended	3	147,990	288,932	436,922	336,436
Net incoming/(outgoing) resources before transfers	4	11,652	(100,183)	(88,531)	686,697
Gross transfers between funds		11,259	(11,259)	-	-
Net Movement in funds for the year		22,911	(111,442)	(88,531)	686,697
Reconciliation of funds					
Total funds brought forward		26,460	719,372	745,832	59,135
Total funds carried forward		49,371	607,930	657,301	745,832

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

Company no. 05856324

As at 31 December 2013

	Note	£	2013 £	2012 £
Current assets				
Debtors	7	691		795
Short term deposits		728,967		271,935
Cash at bank and in hand		45,779		700,579
		<u>775,437</u>		973,309
Liabilities				
Creditors: amounts due within one year	8	118,136		227,475
			<u>657,301</u>	745,834
Net current assets				
			<u>657,301</u>	745,834
Net assets				
	11		<u>657,301</u>	745,834
The funds of the charity				
	12			
Restricted funds			49,371	26,460
Unrestricted funds			607,930	719,374
			<u>657,301</u>	745,834
Total charity funds				
			<u>657,301</u>	745,834

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 12 May 2014 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 2013

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.

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	10.5%
Policy, research and communication	34.8%
Advice Services	31.2%
End of Life Rights Advocacy	21.4%
Governance costs	2.1%

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.

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2013

2. Voluntary income

	Restricted £	Unrestricted £	Total £	Total £
Grants, donations and legacies				
Andrew R Ferguson	-	5,000	5,000	-
Big Lottery Fund	89,059	-	89,059	50,829
Cameron Brown	-	5,000	5,000	-
Caroline Woodroffe	-	5,000	5,000	-
CiD Director Funding Lady Moira Swire	7,079	-	7,079	2,921
CiD Director Funding Aviges-Graham Fndtn	21,236	-	21,236	8,764
CiD Director Funding John Harrison Ch Tst	14,158	-	14,158	5,842
DIPEX	-	-	-	10,000
Discword Foundation	-	-	-	125,000
G W Cadbury Trust	-	-	-	3,000
John & Lucille Van Geest Foundation	-	-	-	100,000
John Ellerman Foundation	20,000	-	20,000	-
John Harrison Charitable Trust	-	-	-	450,000
Kitty and Daniel Nabarro Charitable Trust	-	-	-	2,000
M Kaplin (Legacy)	-	1,000	1,000	-
Maurice Hutt (Legacy)	-	4,000	4,000	-
Nathaniel Mond (Legacy)	-	1,000	1,000	-
Mrs G Barnes	8,000	-	8,000	8,000
Sigrid Rausing Trust	-	15,000	15,000	-
The Bernard Lewis Family Charitable Trust	-	125,000	125,000	225,000
Valerie Philpott (Legacy)	-	2,000	2,000	-
General donations under £1,000	110	18,715	18,825	30,004
Total	159,642	181,715	341,357	1,021,360

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2013

3. Total resources expended

	Costs of generating funds	Policy, research and communication	Advice Services	End of Life Rights Advocacy	Governance Costs	Support Costs	2013 Total	2012 Total
	£	£	£	£	£	£	£	£
Staff costs (Note 5)	12,655	41,943	37,603	25,843	2,641	117,408	238,093	216,181
Other staff costs	-	-	102	1,702	-	7,121	8,925	6,873
Office costs	-	-	11,793	2,844	-	33,043	47,680	56,840
Project costs	-	23,113	-	32,098	-	-	55,211	26,274
Volunteer costs	-	-	-	-	-	930	930	3,136
Seminars, conferences and meetings	1,455	-	-	-	-	-	1,455	108
Literature, printing and postage	4	-	2,361	2,428	-	2,365	7,158	11,568
Web design and hosting	-	-	5,675	-	-	410	6,085	5,980
Audit, accountancy and professional fees	-	-	-	-	3,768	57,140	60,908	7,246
Trustee costs	-	-	-	-	10,477	-	10,477	2,230
	14,114	65,056	57,534	64,915	16,886	218,417	436,922	336,436
Support Costs	22,903	75,909	68,054	46,771	4,780	(218,417)	-	-
Total resources expended	37,017	140,965	125,588	111,686	21,666	-	436,922	336,436

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2013

4. Net outgoing resources for the year

This is stated after charging / crediting:

	2013	2012
	£	£
Auditors' Remuneration		
▪ audit fee	-	5,000
▪ other services	-	1,275
Independent Examiners' Remuneration		
▪ fee	3,300	-
▪ other services	468	-
Trustees' remuneration	-	-
Trustees' expenses	<u>3,753</u>	<u>1,974</u>

Trustees' expenses represent the cost of travel, subsistence and accommodation for 8 (2012: 4) members relating to attendance at meetings of the Trustees.

5. Staff costs and numbers

Staff costs were as follows:

	2013	2012
	£	£
Salaries and wages	208,351	186,387
Social security costs	22,551	18,220
Pension contributions	7,191	9,319
Other staff costs	-	2,255
	<u>238,093</u>	<u>216,181</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:

	2013	2012
	No.	No.
Generating funds	0.15	0.24
Policy, research and communication	0.67	1.60
Advice Services	1.40	0.89
End of Life Rights Advocacy	0.92	0.14
Governance	0.17	0.15
Support	<u>2.11</u>	<u>1.88</u>
	<u>5.42</u>	<u>4.9</u>

6. 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 2013

7. Debtors

	2013	2012
	£	£
Trade Debtors	85	185
Gift aid tax and supplement recoverable	606	606
Amount due from card payment provider	-	4
	<u>691</u>	<u>795</u>

8. Creditors: amounts due within one year

	2013	2012
	£	£
Trade creditors	19,851	1,571
Taxation and social security	3,472	3,053
DiD current account (see note 10)	20,912	158,895
Accruals	73,901	21,483
Deferred income - donations received in advance	-	42,473
	<u>118,136</u>	<u>227,475</u>

9. Related Party Current Account

A related party current account exists between Compassion in Dying and its sister organisation, Dignity in Dying. This exists to capture all costs incurred by Dignity in Dying on behalf of Compassion in Dying and vice versa. The balance of this account was £20,912 due from Compassion in Dying to Dignity in Dying as at 31 December 2013 (2012: £158,953). This balance is settled by Compassion in Dying periodically and can be viewed as a creditor balance.

10. 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.

11. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Net current assets	<u>49,371</u>	<u>607,930</u>	<u>657,301</u>
Net assets at the end of the year	<u>49,371</u>	<u>607,930</u>	<u>657,301</u>

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12. Movements in funds

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	-	28,110	(39,369)	11,259	-
Big Lottery Fund	25,228	89,059	(64,916)	-	49,371
Compassion in Dying director post	-	42,473	(42,473)	-	-
Website Development Fund	1,232	-	(1,232)	-	-
Total restricted funds	26,460	159,642	(147,990)	11,259	49,371
Unrestricted funds:					
General funds	719,372	188,749	(288,932)	(11,259)	607,930
Total unrestricted funds	719,372	188,749	(288,932)	(11,259)	607,930
Total funds	745,832	348,391	(436,922)	-	657,301

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.

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 in the prior year 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. This funding expired on 30 September 2013, after which this post has been funded from unrestricted funds.

Website development Fund

This was a grant from the Bernard Lewis Family Charitable Trust which is to be used specifically for the purposes of developing the charity's website and the remainder brought forward from 2012 was utilised in 2013.

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13. Related party transactions

As explained in the Trustees' Report, the charity works closely with the sister organisation Dignity in Dying (DID). In particular, the charity shares office accommodation and some staff with DID, and DID acts as the charity's payroll agent. There is a related party current account through which these costs are charged - see note 9.

As at 31 December 2013, one of the seven trustees of Compassion in Dying is 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.