

Company number: 05856324

Charity number: 1120203

Compassion in Dying
Report and Financial Statements
31 December 2014

Compassion in Dying

Reference and administrative details

For the year ended 31 December 2014

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	Deceased 28 January 2015
Nicholas Chalmers	Treasurer
Victoria Butler-Cole	Chair
Lesley Hall	
Dr. Helen Jamison	
Dr. Richard Scheffer	
Nicola Swan	Appointed 8 September 2014

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 Resigned 31 October 2014
Sarah Wootton Appointed 1 November 2014

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

Auditors Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

Compassion in Dying

Report of the trustees

For the year ended 31 December 2014

The trustees present their report and financial statements for the year ended 31 December 2014.

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 each individual gets the end-of-life care that is right for them. We believe everyone should be aware of their legal rights and choices when making decisions about their treatment, including how to plan their treatment in advance in a legally binding way. This means:

- access to expert information;
- support to make choices and to make your preferences known; and
- care that meets your needs as an individual.

It is our mission to raise awareness of people's legal rights and choices when decisions are being made about their care and treatment – both when they do and when they do not have capacity. We support people to plan *their way* to die well. We do this by:

- providing individuals, carers and professionals with free information about their rights and choices. This includes information and support to make a legally binding Advance Decision and guidance on making a Health and Welfare Lasting Power of Attorney (LPA);
- delivering services which support people to ensure their wishes can be respected, including:
 - an information line
 - one-to-one support
 - training for professionals
 - free factsheets and publications
- conducting and reviewing relevant research into rights and choices in end-of-life care; and
- putting pressure on Government and other policy makers to prioritise patient choice at the end of life.

Review of activities, achievements and future developments

2014 was a year of progress and development for Compassion in Dying. During the course of the year we supported over 12,500 people to plan ahead for the end of life through our free Information Line and materials. We launched the *My Life, My Decision* project in partnership with seven local Age UKs and funded by the Big Lottery Fund. *My Life, My Decision* provides information and face-to-face support to older people to plan ahead for the end of life, and training for healthcare professionals and community stakeholders.

We also continued to conduct and publish research, and submitted responses to several consultations including, the Health and Social Care Information Centre consultation on Care Plans in the Paperless NHS; the Northern Ireland Department of Health, Social Services and Public Safety consultation on the Draft Mental Capacity Bill (NI); the Government/National Council for Palliative Care consultation on choice in end-of-life care and the House of Commons Select Committee inquiry into end-of-life care.

Compassion in Dying

Report of the trustees

For the year ended 31 December 2014

Specifically:

- In March the Big Lottery Fund announced that Compassion in Dying had been successful in securing £1million of funding to roll out our *My Life, My Decision* outreach service over 27 months.
- We also launched our report on the needs of carers providing care to terminally ill loved ones at the *Narrative of Co-ordinated Care for people towards the End of Life* conference. A summary of the research has been sent to stakeholders and published on our website.
- In April we held an event in Bethnal Green to showcase the work of the pilot of the *My Life, My Decision* project, undertaken in partnership with Age UK East London, and our plans for the rollout of the project.
- In May we took part in a training day for Imams and faith teachers at The London Muslim Centre, which was organised as part of the Mosques Faith in Health programme in Tower Hamlets.
- In August we published a report on Ambulance Trusts' systems for recording patient end-of-life preferences, based on a Freedom of Information request and a case study. The report was covered in the British Medical Journal.
- November saw the launch of Compassion in Dying's new publication, *Planning Ahead: Making choices for the end of life*. During the year we also wrote and published new factsheets covering Do Not Attempt Resuscitation forms and CPR decisions; Who makes decisions for me if I don't have capacity?; Advance Statements; Advance Care Plans and Advance Care Planning.
- A poll we commissioned found that 82% of people would want to be in control of life-prolonging medical treatments should they lose mental capacity, and only 7% would rather these decisions be made by a medical professional. However, only 4% of people have an Advance Decision or have appointed an LPA for Health and Welfare.
- Our *My Life, My Decision* outreach project, funded by the Big Lottery and in partnership with seven local Age UKs, was officially launched on 27 November with two Ministers of State for Health and Justice, Norman Lamb and Simon Hughes, speaking in support of the project. The evaluation report of the pilot service in East London was published at this event. The report highlighted how key learning from the pilot has informed the development of *My Life, My Decision*, and linked experiences and learning from the pilot to our wider policy calls.
- In December we launched our new website www.compassionindying.org.uk. This complements our information service by presenting all of our free information materials in a clear and accessible format as well as our policy documents and research publications.
- During 2014 our Information Line received a total of 2,992 contacts by telephone, email and letter. This was a 45% increase on 2013. During 2014 we also sent out 2,891 Advance Decision packs and over 7,000 were downloaded from our website
- During 2014 Compassion in Dying has been featured in numerous newspaper articles including the Yorkshire Post, which was picked up by the Mail Online in January, the Guardian in October and the Independent on Sunday in November. We have also had features on relevant websites including eHospice, Retirement Matters and Mature Times, and in July our Advance Decision pack was mentioned on the Radio 4 programme Inside the Ethics Committee.
- In January 2015, Professor Nick Moore, the outgoing Chair of Compassion in Dying, died aged 65. Nick was committed to helping people to exercise their rights to plan ahead for future care, and to improving patient choice at the end of life. Nick died following a short illness, and his unexpected passing is a huge loss to those that were fortunate enough to know him. The trustees and staff of Compassion in Dying would like to formally express our thanks to Nick for his contribution to the charity over the years, and express our sincere condolences to Nick's family.

Compassion in Dying

Report of the trustees

For the year ended 31 December 2014

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.

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 formed 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 4 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 four times in 2014, with additional liaison by telephone and e-mail between meetings. The Trustees agree to delegate operational matters to staff either employed directly by CID or on joint contracts.

Board Recruitment and Training

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

Compassion in Dying

Report of the trustees

For the year ended 31 December 2014

Potential new trustees are interviewed by the Chair, the Chief Executive and the HR and Governance Officer. Recommended candidates are discussed by the board as a whole and are appointed by approval of a simple majority of the trustees. All trustees are members of the charity for Companies House purposes.

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

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

Staffing and Office Provision

By the end of 2014 4 full-time and 2 part-time members of staff were employed directly by CiD and led by the Director of Legal Strategy, Policy and Services, who also works for DiD on a joint contract of employment. The Information Strategy Manager manages the Information Line and is responsible for developing our information materials. The Information Strategy Manager manages 2 staff members. In addition, the Programme Manager manages the My Life, My Decision project, and two part-time positions associated with this project, Training Lead North and Training Lead South. During 2014 CID had on average 4.3 full-time equivalent staff on its payroll.

CID continued to be supported by a number of other staff who also work for DiD on joint contracts of employment, with a proportion of their time allocated to CID. 14.2 staff were engaged on this basis in 2014 (16 in 2013) equating to 2.1 full-time equivalent staff, bringing the total headcount to 6.4 (note 5).

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 delivering specific charitable activities and in developing funding.

Financial Review

Review of the Year's Incoming Resources and Resources Expended

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

Both grant income and legacies are up on the previous year, contributing to the total voluntary income received of £526,000 against a prior year result of £341,000.

Of the total received, £220,000 was unrestricted including a further £125,000 from the Bernard Lewis Family Charitable Trust. A further £150,000 was received at the end of the year from this trust, intended for use in 2015 and has, as a result, been deferred. £2,000 was also received in bank interest.

The remaining £306,000 was donated in restricted funds for various projects:

- The Information Line received £20,000 from the John Ellerman Foundation and £34,000 from Mrs G Barnes
- The My Life My Decision Project received £252,000 from the Big Lottery Silver Dreams Fund as part of a funded project running over 27 months

Compassion in Dying

Report of the trustees

For the year ended 31 December 2014

Total resources expended in 2014 were £622,000 (2013: £437,000) of which £438,000 was spent directly on restricted activities namely the My Life My Decision Project (£308,000); End-of-life Rights Advocacy Project (£42,000) and the Information Line and Information Development (£89,000). Information Development was part funded from reserves as agreed by the board in order to expand the offerings available.

Within the total resources expended, £532,000 - 83% (2013 – 86%) represented expenditure on charitable activities (as defined by the Charities SORP).

Total incoming resources of £526,000 and resources expended of £622,000 gave a net decrease in funds of £96,000, but still leaving a strong balance sheet position at year end with cash balances of £786,000. At the year end, £35,000 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. A new bank account with Handelsbanken was opened just prior to the year end and will be used to spread banking risks.

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 £551,000 in unrestricted funds (2013: £608,000) and £13,000 in restricted funds (2013: £49,000).

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 2015 and are developing a strategy to further increase reserves over the coming years.

Grant-making Policy

CID is not primarily a grant making charity, however as part of the terms of the My Life My Decision project, certain grants have been made to the delivery partners in order to fund their part of the project. The Trustees may agree research grants to universities etc. in future should they consider it effective in advancing the charity's objects. No grants were made in the previous year.

Plans for the future: 2015 and beyond

In 2015 we will continue to consolidate and expand our service by promoting it through the *My Life, My Decision* project networks, by building on our stakeholder relationships and by championing greater knowledge of patient rights at the end of life amongst health and care professionals.

We plan to produce a programme of new publications, including one on starting difficult conversations on the end of life, as well as several factsheets on a range of topics. We will achieve Information Standard accreditation in Spring 2015, and by the end of the year we will also launch an online Advance Decision tool, designed to simplify the process and offering step-by-step guidance as the user works through the form.

Compassion in Dying

Report of the trustees

For the year ended 31 December 2014

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.

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 2014 was 7 (2013 - 6). 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 18 May 2015 and signed on their behalf by

Nicola Swan
Deputy Chair

Nicholas Chalmers
Treasurer

Independent auditors' report

To the members of

Compassion in Dying

We have audited the financial statements of Compassion in Dying for the year ended 31 December 2014 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 trustees' responsibilities 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2014 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

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 and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

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 2013, have been audited to ensure these do not contain any material misstatements.

Joanna Pittman (Senior statutory auditor)

20 May 2015

for and on behalf of Sayer Vincent LLP, Statutory Auditors

Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Compassion in Dying

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

For the year ended 31 December 2014

	Note	Restricted £	Unrestricted £	2014 Total £	2013 Total £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income	2a	-	220,828	220,828	209,298
<i>Charitable activities</i>					
Information Development	2b	54,000	-	54,000	43,000
My Life My Decision		252,042	-	252,042	-
End of Life Rights Advocacy		-	-	-	89,059
Bank interest and investment income		-	2,347	2,347	7,034
Total incoming resources		306,042	223,175	529,217	348,391
Resources expended					
<i>Costs of generating funds:</i>					
Costs of generating voluntary income		-	24,454	24,454	37,017
<i>Charitable activities</i>					
Policy, research and communication		-	93,510	93,510	140,965
Information Development		88,553	-	88,553	125,588
My Life My Decision		307,710	-	307,710	-
End of Life Rights Advocacy		42,174	-	42,174	111,686
<i>Governance costs</i>		-	66,053	66,053	21,666
Total resources expended	3	438,437	184,017	622,454	436,922
Net incoming/(outgoing) resources before transfers	4	(132,395)	39,158	(93,237)	(88,531)
Gross transfers between funds		95,668	(95,668)	-	-
Net Movement in funds for the year		(36,727)	(56,510)	(93,237)	(88,531)
Reconciliation of funds					
Total funds brought forward		49,371	607,938	657,309	745,832
Total funds carried forward		12,644	551,428	564,072	657,309

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 12 to the financial statements.

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2014

	Note	£	2014 £	2013 £
Current assets				
Debtors	7	92		691
Short term deposits		331,314		728,967
Cash at bank and in hand		<u>457,237</u>		<u>45,779</u>
		788,643		775,437
Liabilities				
Creditors: amounts due within one year	8	<u>224,571</u>		<u>118,136</u>
Net current assets			<u>564,072</u>	<u>657,301</u>
Net assets	11		<u>564,072</u>	<u>657,301</u>
The funds of the charity	12			
Restricted funds			12,644	49,371
Unrestricted funds			<u>551,428</u>	<u>607,930</u>
Total charity funds			<u>564,072</u>	<u>657,301</u>

Approved by the trustees on 18 May 2015 and signed on their behalf by

Nicola Swan
Deputy Chair

Nicholas Chalmers
Treasurer

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2014

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	6.8%
Policy, research and communication	16.6%
Advice Services	21.8%
My Life My Decision	41.0%
End of Life Rights Advocacy	3.6%
Governance costs	10.2%

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 2014

2. Income	Restricted	Unrestricted	2014 Total £	2013 Total £
	£	£	£	£
a. Voluntary Income				
(i) Legacies				
McCann	-	59,185	59,185	-
Shaffer	-	8,000	8,000	-
Homer	-	4,000	4,000	-
Randolph	-	1,004	1,004	-
Kaplin	-	-	-	1,000
Hutt	-	-	-	4,000
Mond	-	-	-	1,000
Philpott	-	-	-	2,000
	-	72,189	72,189	8,000
(ii) Donations				
The Bernard Lewis Family Charitable Trust	-	125,000	125,000	125,000
Andrew R Ferguson	-	5,000	5,000	5,000
G W Cadbury Trust	-	2,000	2,000	-
Cameron Brown	-	-	-	5,000
Caroline Woodroffe	-	-	-	5,000
Lady Moira Swire	-	-	-	7,079
Aviges-Graham Foundation	-	-	-	21,236
John Harrison Charitable Trust	-	-	-	14,158
General donations under £1,000	-	16,639	16,639	18,825
	-	148,639	148,639	201,298
Total voluntary income	-	220,828	220,828	209,298
b. Charitable activities				
(i) Information Development				
John Ellerman Foundation	20,000	-	20,000	20,000
Mrs G Barnes	34,000	-	34,000	8,000
Sigrid Rausing Trust	-	-	-	15,000
	54,000	-	54,000	43,000
(ii) My Life My Decision				
Big Lottery Fund - MLMD	252,042	-	252,042	-
(iii) End of Life Rights Advocacy				
Big Lottery Fund - ELRA Pilot	-	-	-	89,059
Total charitable activities	306,042	-	306,042	132,059
Total	306,042	220,828	526,870	341,357

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2014

3. Total resources expended

	Costs of generating funds	Policy, research and communication	Information Development	My Life My Decision	End of Life Rights Advocacy	Governance Costs	Support Costs	2014 Total	2013 Total
	£	£	£	£	£	£	£	£	£
Staff costs (Note 5)	16,800	41,071	54,090	101,779	8,946	25,347	21,656	269,689	238,093
Other staff costs	-	-	346	9,671	-	-	4,875	14,892	8,925
Grants payable (Note 13)	-	-	-	96,483	-	-	-	96,483	-
Office costs	-	-	552	8,156	-	-	63,651	72,359	47,680
Project costs	1,290	13,464	-	48,264	29,839	-	-	92,857	55,211
Volunteer costs	-	-	-	-	-	-	600	600	930
Seminars, conferences and meetings	-	1,507	-	-	-	-	-	1,507	1,455
Literature, printing and postage	-	13,709	13,074	-	-	-	2,957	29,740	7,158
Web design and hosting	-	8,200	-	-	-	-	224	8,424	6,085
Audit, accountancy and professional fees	-	-	-	4,800	-	27,448	-	32,248	67,632
Trustee costs	-	-	-	-	-	3,655	-	3,655	3,753
	<u>18,090</u>	<u>77,951</u>	<u>68,062</u>	<u>269,153</u>	<u>38,785</u>	<u>56,450</u>	<u>93,963</u>	<u>622,454</u>	<u>436,922</u>
Support Costs	<u>6,364</u>	<u>15,559</u>	<u>20,491</u>	<u>38,557</u>	<u>3,389</u>	<u>9,603</u>	<u>(93,963)</u>	<u>-</u>	<u>-</u>
Total resources expended	<u><u>24,454</u></u>	<u><u>93,510</u></u>	<u><u>88,553</u></u>	<u><u>307,710</u></u>	<u><u>42,174</u></u>	<u><u>66,053</u></u>	<u><u>-</u></u>	<u><u>622,454</u></u>	<u><u>436,922</u></u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2014

4. Net outgoing resources for the year

This is stated after charging / crediting:

	2014	2013
	£	£
Auditors' Remuneration		
▪ audit fee	6,900	-
▪ other services	2,250	-
Independent Examiner's Remuneration		
▪ fee	-	3,300
▪ other services	-	468
Trustees' expenses	<u>3,655</u>	<u>3,753</u>

Trustees' expenses represent the cost of travel, subsistence and accommodation for 7 (2013: 8) members relating to attendance at meetings of the Trustees.

5. Staff costs and numbers

Staff costs were as follows:

	2014	2013
	£	£
Salaries and wages	237,576	208,351
Social security costs	25,594	22,551
Pension contributions	<u>6,519</u>	<u>7,191</u>
	<u>269,689</u>	<u>238,093</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:

	2014	2013
	No.	No.
Generating funds	0.28	0.15
Policy, research and communication	0.93	0.67
Information Development	1.69	1.40
My Life My Decision	1.77	-
End of Life Rights Advocacy	0.23	0.92
Governance	0.49	0.17
Support	<u>1.03</u>	<u>2.11</u>
	<u>6.42</u>	<u>5.42</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 2014

7. Debtors

	2014	2013
	£	£
Trade debtors	92	85
Gift aid tax and supplement recoverable	-	606
Amount due from card payment provider	-	-
	<u>92</u>	<u>691</u>

8. Creditors: amounts due within one year

	2014	2013
	£	£
Trade creditors	10,219	19,851
Taxation and social security	4,568	3,472
DiD current account (see note 9)	35,258	20,912
Accruals	24,526	73,901
Deferred income - donations received in advance	150,000	-
	<u>224,571</u>	<u>118,136</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 £35,258 due from Compassion in Dying to Dignity in Dying as at 31 December 2014 (2013: £20,912). 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	12,644	551,428	564,072
Net assets at the end of the year	<u>12,644</u>	<u>551,428</u>	<u>564,072</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2014

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	-	54,000	(88,553)	40,000	5,447
Big Lottery Fund - ELRA	49,371	-	(42,174)	-	7,197
Big Lottery Fund - MLMD	-	252,042	(307,710)	55,668	-
Total restricted funds	49,371	306,042	(438,437)	95,668	12,644
Unrestricted funds:					
General funds	607,938	223,175	(184,017)	(95,668)	551,428
Total unrestricted funds	607,938	223,175	(184,017)	(95,668)	551,428
Total funds	657,309	529,217	(622,454)	-	564,072

Purposes of restricted funds

Information Line Fund

This is matched funding transferred from reserves as agreed and committed by the trustees at the start of the year and Mrs G Barnes' restricted donation for the provision of an End-of-Line Care Information Line, available to the public via a free-phone number.

Big Lottery Funds - ELRA and MLMD

This represents funding for a pilot project in partnership with Age UK East London and its subsequent roll-out with 6 other Age UK delivery partners and some strategic partners. The project is a service which helps vulnerable older people cope with major life transitions. The transfer from Unrestricted funds represents the matched funding from reserves committed by the trustees as part of the funding application.

The pilot project (ELRA) and the roll-out (MLMD) were subject to completely separate funding applications and as a result are accounted for individually in these accounts.

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2014

13. Grants payable

Under the terms of the Big Lottery Silver Dreams funding for the My Life My Decision project a number of grants were issued from CiD to Age UK partners as detailed below:

	£
East London	14,267
Hillingdon	11,823
Lancashire	14,581
Oxfordshire	13,904
Trafford	16,219
South Tyneside	9,530
South Lakeland	16,160
Total	<u>96,483</u>

14. 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 2014, two of the seven trustees of Compassion in Dying are also board members 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.