

Company number: 05856324
Charity Number: 1120203

Compassion in Dying

Report and financial statements

For the year ended 31 December 2018

Compassion in Dying

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Reference and administrative information

For the year ended 31 December 2018

Company number 05856324 registered in the United Kingdom

Charity number 1120203 – registered in England and Wales

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

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

Victoria Butler-Cole	Chair
Cameron Brown	Appointed Treasurer 1 January 2019
Jo Gibbons	
Dr Helen Jamison	
Mark Jarman-Howe	Deputy Chair
Barbara Monroe	
Niccola Swan	Resigned 1 January 2019
Karen Sumpter	
Paul Woodward	

Key management personnel	Sarah Wootton	Chief Executive and Company Secretary
	Thomas Davies	Director of Campaigns & Communications
	Usha Grieve	Director of Partnerships and Services (on maternity leave until September 2018)
	Davina Hehir	Director of Policy and Legal Strategy
	Natalie Koussa	Director of Partnerships & Services (maternity cover until September 2018); Director of Community Outreach and Partnerships from September 2018 onwards.
	David Pearce	Director of Fundraising and Marketing

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Reference and administrative information

For the year ended 31 December 2018

Bankers

Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Auditors

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

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2018

The trustees present their report and the audited financial statements for the year ended 31 December 2018.

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

Objectives

Compassion in Dying is a national charity which:

- supports people to prepare for and feel in control at the end of life; helps them to talk about it, plan for it, and record their wishes
- through research, training and reflecting the voices of the people we support, enables healthcare professionals to improve their practice and understand how decisions should be made *with* dying people, not *for* them.

We want people to be able to:

- share power with the healthcare professionals supporting them, so that people can make the decisions that are right for them
- make informed choices about their treatment and care, including having the opportunity to discuss how their values and priorities underpin those choices
- plan their care and record their wishes

We specialise in supporting people to make Advance Decisions ('Living Wills') and to record their goals and priorities when living with a life-changing illness. Through this work we have developed an in-depth understanding of how advance care planning is working in practice for people at the end of life.

Review of Achievements

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

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

Achievements in 2018

We are helping thousands of people to plan their care so that they, their family and healthcare team know what's most important to them; to know what questions to ask their doctor so they can make informed decisions; and to know how *their* goals and values should form the centre of these decisions. We are supporting people to feel in control of their end of life.

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We are also working with healthcare professionals to drive a much needed change in practice, ensuring that care starts with the dying person and their values, that more people can make end-of-life plans, and that insights from our experience of supporting more than 44,000 people are available widely so that as many people as possible can benefit from them.

Our work falls into several defined but related areas.

Information development

- In 2018, our free nurse-led information line supported 7,106 people to consider complex, value-based decisions and to record and share their preferences for their treatment and care. This was a 20% increase over 2017, and calls continue to increase in length and complexity.
- There has been a corresponding increase in demand for our publications. In 2018 we provided 6,777 items of printed information to individuals, family members and healthcare professionals, including 3,137 Advance Decision packs – 28% more than in 2017.
- In 2018, 10,970 people created an account on our MyDecisions website, 79% more than in 2017. And 8,253 forms were completed, which is 20% more than in 2017.
- We are the first in the sector to 'open source' our materials through our Creative Commons project. This means that other organisations can use our materials for free, with their own branding. This saves others from having to duplicate work that's already been done, and gives individuals access to high quality information, even if they're being supported by another organisation. Jersey's new template Advance Decision pack was developed from Compassion in Dying's Advance Decision form and accompanying guidance notes. We also contributed to the British Medical Association's (BMA's) guidance for families on clinically assisted hydration and nutrition (CANH).
- We reviewed and re-launched our flagship resource *Planning Ahead: My treatment and care*, which is now endorsed by the Royal College of Nursing. We were awarded two BMA Patient Information Awards - *What now? Questions to ask after a terminal diagnosis* won the Special Award for Decision-Making; and *Planning Ahead for the LGBT community* received the Special Award for Equality, Diversity and Inclusion.
- We completed the first stage of our What now? project through which we have undertaken in-depth interviews with people living with life-changing illness, carers and professional stakeholders; and developed a digital prototype which aims to enable people to understand the information they need to make sense of a life-changing diagnosis, so that they can make decisions that are right for them.

Training and professional development

We continue to deliver our Continuing Professional Development (CPD) accredited training to healthcare professionals and organisations seeking our expertise on understanding how to initiate and undertake meaningful advance care planning conversations, understanding capacity and decision-making within the framework of the Mental Capacity Act, and how to implement decisions documented through an Advance Decision or through the appointment of a Lasting Power of Attorney. In 2018, we were commissioned to deliver training to GP practices across South Tyneside; including training practice nurses to become 'advance care planning champions'. We trained 50 health and care professionals across the region, including GPs, Practice Nurses and Healthcare Assistants. We delivered 11 further CPD-accredited and bespoke sessions nationally, to 110 people.

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Policy, research and communications

- In 2018 we responded to 17 public consultations led by organisations such as the National Institute for Health and Care Excellence (NICE), the British Medical Association (BMA) and the UK Parliament's Women and Equalities Committee to share our experience of supporting people to plan ahead for their future treatment and care and our learning on the health inequalities faced by some groups in society around healthcare, and to make recommendations as to how best to support people to be at the centre of decision making about their care and treatment.
- We published two new research reports analysing Ambulance Trust and Clinical Commissioning Group (CCG) policy on advance care planning, alongside the experiences of the people we support through our services, and making recommendations for change, including featuring on the Today Programme.
- We launched our "*I wish I had known...*" *Reflections from supporting 25,000 people plan for the end of life report* at a stakeholder event attended by 60 people working in charities, health and care settings and tech start-ups interested in end-of-life care; the event was watched by a further 2,500 people through a Twitter livestream video.
- Throughout the year, we attended a total of 31 conferences during which we contributed through speaking, facilitating workshops or holding information stalls; an indication of our reputation in the field of person-centred end of life care.
- Compassion in Dying was mentioned over 80 times across national, regional and trade press and broadcast. Highlights included:
 - Compassion in Dying was mentioned in a Radio 4's Eddie Mair programme
 - Our *What Now?* publication was featured in Pick Me Up and in several medical journals
 - Compassion in Dying was promoted on BBC's The Big Questions
 - Our statement in response to the Mr Y judgment was covered extensively across national media, including interviews on BBC TV news, Radio 5 Live and Channel 4, and in print in the Express and the Sunday Times.
 - Our FOI report on Ambulance Trusts was featured on Radio 4's Today programme
 - An article highlighting the benefits of Advance Decisions wills through a personal story was featured in The Big Issue.
- We launched our death, dying and digital blog, and have published 30 blogs which have been read 13,700 times.
- We conducted a user research project comprising interviews with GPs, desk research and analysis in order to gain a better understanding of GPs' knowledge and experience of Advance Decisions, including how they record them.

Community outreach

Throughout 2018, our community outreach focussed on two key initiatives in Lambeth, south London:

- We worked with Lambeth's Portuguese-speaking communities, who are often excluded from mainstream health and care support and who experience poor health outcomes. This work was structured on two levels:
 - community-based outreach: in collaboration with a range of local community organisations, we engaged community groups in discussions about their values and preferences for their care and treatment; and provided one-to-one support for people to complete an advance statement (a record of their values, beliefs and wishes for care)

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Trustees' annual report

For the year ended 31 December 2018

which they can share with their GP or healthcare team. This work enables people to articulate what matters to them, and is known to be most valuable for communities who might have different preferences or values to the mainstream population.

- capability-building with local organisations through the provision of CPD-accredited training for healthcare professionals; bilingual documentation; and development of cross-referral partnerships.
- In partnership with Healthwatch Lambeth, we developed and are co-facilitating the Lambeth Advance Care Planning Consortium; a group of organisations working to make advance care planning accessible for Lambeth's diverse communities and increase the numbers of people documenting their wishes, ensuring that what matters to each person is known about when health decisions need to be made. Active members include local grassroots community groups, specialist voluntary organisations, carers' services, older people's services, Lambeth Council Safeguarding Adults Team and NHS Lambeth Clinical Commissioning Group (CCG).
- The Lambeth Advance Care Planning Consortium brings together local organisations to:
 - Help local communities feel more comfortable talking about their future care wishes, end-of-life care, and experiences of dying and death.
 - Support people to understand how to plan for end-of-life treatment and care, or for a time when they may not be able to make or communicate their own decisions.
 - Raise awareness of where people can access support for advance care planning within their own communities and wider networks.
 - Drive a culture change to mainstream advance care planning across local health and care services.
- We also began a project in partnership with St Mungo's which aims to support residents in two St Mungo's care homes to consider and document their treatment and care wishes; and to increase staff members' knowledge, skills and confidence to have advance care planning conversations. This work will continue in 2019.

Beneficiaries of our services

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

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

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

Financial review

This was the tenth year of the charity being operational and taking on obligations to staff. The total income received was £670,000 against a prior year figure of £452,000.

Of the total received, £512,000 was unrestricted, including a further £150,000 from the Bernard Lewis Family Charitable Trust. Unrestricted income during the year also included £18,000 from training relating to advanced care planning, £12,000 funding for Community Outreach and £1,500 of bank interest.

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The remaining £149,000 comprised donations of restricted funds for various projects:

- Information Development received £59,000 in total and included £10,000 from Dorothy Bishop.
- The Information Line received £50,000 from the CHK Charity Trust, enabling us to continue to develop and deliver this nurse-led service.
- The Sam and Bella Sebba Charitable Trust funded our 'What now?' project

Of the £359,000 spent directly on restricted activities, £251,000 (2017: £180,000) was spent on Information Development, the nurse-led Information Line £53,000 (2017:£17,000) and the 'Helping people ask the right questions, when it matters most' project £46,000 (2017: Nil). Information Development was part-funded from reserves, as agreed by the Board, in order to expand our services in this area.

Within the total resources expended, £610,000 - 93% represented expenditure on charitable activities (as defined by the Charities Statement of Recommended Practice) (2017 – 91%).

Total incoming resources of £670,000 and resources expended of £656,000 gave a net increase in funds of £15,000, leaving a strong balance sheet position at year-end with cash balances of £411,000. At the year-end, £47,000 was due to Dignity in Dying for staff resource and accommodation overheads, relating to the quarter to the end of December 2018.

Principal risks and uncertainties

There is a risk register which is kept under review by the Company Secretary and trustees and is formally approved at least annually. The major risks that have been identified for Compassion in Dying are:

- The fundraising strategy has been successfully delivered but the organisation is constantly reviewing new opportunities for securing funding that fit with its strategic priorities.
- Staff wellbeing is also extremely important in order to retain staff, as end of life is a challenging subject matter and can increase the potential for staff to feel emotionally exhausted. In order to counter these pressures good line management and direct report relationships, together with regular one-to-one meetings are encouraged. We also provide access to counselling support for all staff members.
- It is important that communication and social media messaging by staff/Board members/Trustees is accurate. In order to achieve this, a central press team handles media contact, and organisation guidelines have been set for social media use.

Remuneration Policy

Compassion in Dying aims to maintain competitiveness of pay for its employees, while also controlling costs within set parameters, including affordability. Equally, the organisation wants to provide employees with a fair and, as far as possible, transparent process. There is a set pay-scale with grade descriptors, which set out the behaviours, skills and abilities expected of staff at each grade. In 2018 the Trustees revised the pay scales in line with inflation.

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At the absolute discretion of the Board, and based on the finances of the organisation and approved by the Finance and Audit Committee, there will be an annual cost of living increase for employees. This is likely to be recommended based on the Consumer Price Index.

Reserves policy and going concern

The Trustees have on several occasions, discussed the charity's reserves requirements. They are satisfied that the charity has sufficient reserves to enable it to fulfil its immediate commitments. At the year-end the charity held £340,000 in unrestricted funds (2017: £323,000) and £30,000 in restricted funds (2017: £33,000).

The Trustees believe that current reserves are more than sufficient at this moment in time, and have agreed that so long as the unrestricted reserves do not fall below £137,000, this should be sufficient to cope with immediate demands.

Future focus

In 2019 Compassion in Dying will continue its focus on improving people's end of life experience by enabling people to plan their care so that they, their family and healthcare team know what's most important to them; to know what questions to ask their doctor so they can make informed decisions; and to know how *their* goals and values should form the centre of these decisions.

With this in mind, our priorities for 2019 will be:

- Supporting more dying people, and those living with life-changing illness, to discuss their wishes, make plans, ask questions and make decisions. We will continue to promote our nurse-led service and information resources. We will test the benefits of a web-based live chat function. We will also explore the potential for developing a 'peer navigation service' delivered through our information line. We envisage that this would entail employing two new members of staff who are able to:
 - share their own lived experience of life-changing illness or caring responsibilities; 'walking alongside' people and helping them to make sense of their new life, and to navigate the health and social care system
 - provide high-quality support to callers, enabling them to think through the information that would be most useful to them and questions to ask to elicit that information; and
 - provide sign-posting to further reliable online information and/or local community support.
- Driving a change in how a good death is understood by helping to generate a national conversation around dying that moves us away from 'place of death' and funeral plans to the importance of people being in control of their end-of-life care and treatment.
- Working with professionals to enable them to support dying people better. This means sharing our experience with healthcare professionals so they can support patients meaningfully with discussing, planning and acting on end-of-life wishes; and with community and national organisations so they can obtain and retain the skills and knowledge needed to support people to plan for their end of life. We will also consider how we can use the learning from our research with GPs in 2018 to better support GPs to support their patients who wish to make an Advance Decision.

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- Continuing to underpin our work with innovative research approaches. We will use insights gained through the people we support to underpin our research approaches and consultation responses. We will explore producing research with our service users on Do Not Attempt Resuscitation (DNAR), which will share people's experiences of the reality of DNAR practice.

Structure, governance and management

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

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

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Appointment of trustees

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

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

Trustee induction and training

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

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

Related parties and relationships with other organisations

The charity Compassion in Dying was founded by, and works in collaboration with, the non-charitable campaigning organisation Dignity and Choice in Dying (known as "Dignity in Dying").

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.

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For the year ended 31 December 2018

The two organisations have separate boards, which operate independently but they share a CEO, some staff and premises. Relations between Dignity and Choice in Dying and Compassion in Dying are further governed by a Memorandum of Understanding.

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

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

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

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

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

In so far as the trustees are aware:

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

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

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Trustees' annual report

For the year ended 31 December 2018

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2018 was 9 (2017:10). 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 LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 17 May 2019 and signed on their behalf on by

Cameron Brown
Treasurer

Victoria Butler-Cole
Chair

Independent auditors' report

To the members of

Compassion in Dying

Opinion

We have audited the financial statements of Compassion in Dying (the 'charitable company') for the year ended 31 December 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditors' report

To the members of

Compassion in Dying

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Independent auditors' report

To the members of

Compassion in Dying

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

6 June 2019

for and on behalf of Sayer Vincent LLP, Statutory Auditor

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 2018

	Note	Unrestricted £	Restricted £	2018 Total £	Unrestricted £	Restricted £	2017 Total £
Income from:							
Donations and legacies	2	489,662	-	489,662	299,802	-	299,802
Charitable activities							
Information Development	3	-	58,597	58,597	-	91,532	91,532
Information Line – Nurses	4	-	50,000	50,000	-	50,000	50,000
What Now Project	5	-	40,000	40,000	-	-	-
Reaching Communities	6	2,073	10,000	12,073	-	-	-
Training		18,457	-	18,457	8,965	-	8,965
Investments		1,453	-	1,453	1,769	-	1,769
Total income		511,645	158,597	670,242	310,536	141,532	452,068
Expenditure on:							
Raising funds		46,109	-	46,109	41,096	-	41,096
Charitable activities							
Policy, research and communication		214,923	-	214,923	82,720	-	82,720
Information Development		-	250,836	250,836	-	180,168	180,168
What Now Project		-	46,098	46,098	-	-	-
Information Line- Nurses		-	52,499	52,499	-	17,049	17,049
Training		4,917	-	4,917	2,427	-	2,427
Reaching Communities		30,378	10,000	40,378	149,306	7,197	149,306
Total expenditure	7	296,327	359,433	655,760	275,549	204,414	472,766
Net income / (expenditure) for the year	8	215,318	(200,836)	14,482	42,184	(62,882)	(20,698)
Transfers between funds		(198,337)	198,337	-	(88,331)	88,331	-
Net movement in funds		16,981	(2,499)	14,482	(46,147)	25,449	(20,698)
Reconciliation of funds:							
Total funds brought forward		323,124	32,951	356,075	369,271	7,502	376,773
Total funds carried forward	19	340,105	30,452	370,557	323,124	32,951	356,075

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 19 to the financial statements.

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2018

	Note	£	2018 £	£	2017 £
Fixed assets:					
Tangible fixed assets	14		11,793		-
Current assets:					
Debtors	15	32,254		11,251	
Cash at bank and in hand		411,243		417,055	
			<u>443,497</u>	<u>428,306</u>	
Liabilities:					
Creditors: amounts falling due within one year	16	84,733		72,231	
				<u>72,231</u>	
Net current assets			<u>370,557</u>		<u>356,075</u>
Total net assets	18		<u><u>370,557</u></u>		<u><u>356,075</u></u>
The funds of the charity:					
Restricted income funds	19		30,452		32,951
Unrestricted funds			340,105		323,124
			<u>370,557</u>		<u>356,075</u>
Total charity funds			<u><u>370,557</u></u>		<u><u>356,075</u></u>

Approved by the trustees on 17 May 2019 and signed on their behalf by

Cameron Brown
Treasurer

Victoria Butler Cole
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2018

	Note	2018		2017	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by / (used in) operating activities	20		5,587		(95,129)
Cash flows from investing activities:					
Dividends, interest and rents from investments		1,453		1,769	
Purchase of fixed assets		(12,852)		-	
Net cash provided by / (used in) investing activities			(11,399)		1,769
Change in cash and cash equivalents in the year			(5,812)		(93,360)
Cash and cash equivalents at the beginning of the year			417,055		510,415
Cash and cash equivalents at the end of the year			411,243		417,055

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

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

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

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

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

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

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

i) Expenditure and irrecoverable VAT

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of providing information about the aims, objectives and projects of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

j) Allocation of support costs

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.

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.

● Cost of Raising Funds	7%
● Policy, Research and Communication	12%
● Information Development	27%
● Information Line – Nurses	2%
● Outreach	21%
● Support costs	24%
● Governance costs	7%

1 Accounting policies (continued)

j) Allocation of support costs (continued)

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

● Cost of Raising Funds	8%
● Policy, Research and Communication	49%
● Information Development	51%
● Outreach	9%
● Information Line – Nurses	12%

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

k) Tangible fixed assets

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

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

● Office equipment	3 year
--------------------	--------

l) Debtors

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

m) Cash at bank and in hand

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

n) Creditors and provisions

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

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

o) Pensions

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

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

2 Income from donations and legacies

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Legacies				
Goodzeit	-	-	-	23,065
Podbylski	-	-	-	4,188
Bate	-	-	-	1,000
Anderson	478	-	478	-
Frank	15,755	-	15,755	-
Tripp	10,681	-	10,681	-
Total legacies	26,914	-	26,914	28,253
Donations				
The GW Cadbury Charitable Trust	10,000	-	10,000	20,000
Elaine Ray	-	-	-	10,000
The Bernard Lewis Family Charitable Trust	150,000	-	150,000	150,000
The Hadley Trust	20,000	-	20,000	-
Peter Brown	33,000	-	33,000	15,000
Robert Martin	2,000	-	2,000	1,500
Joffe Trust	-	-	-	2,500
Lunde Trust	10,000	-	10,000	-
Charlotte Heber Percy	20,000	-	20,000	20,000
Arcadia Trust	-	-	-	10,000
Sigrid Rausing Trust	-	-	-	5,000
Meryl Cruickshank	-	-	-	1,000
Henry Cleeve	1,000	-	1,000	-
Susan Dickie	12,500	-	12,500	-
J L Seddon Trust	1,000	-	1,000	-
Gift Aid	16,648	-	16,648	5,853
General donations under £1,000	45,043	-	45,043	30,696
Donated facilities	141,556	-	141,556	-
Total donations	462,748	-	462,748	271,549
Total income from legacies and donations	489,662	-	489,662	299,802

Donated facilities include staff costs and overheads from Dignity and Choice in Dying. The same amount is also included in expenditure.

Income from charitable activities:

3 Information development

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Dorothy Bishop	-	10,000	10,000	10,000
Swire Trust	-	-	-	20,000
Joffe Trust	-	5,000	5,000	-
Gift Aid	-	2,545	2,545	11,619
Other	-	41,052	41,052	49,913
	-	58,597	58,597	91,532

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

4. Information Line – Nurses

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
CHK Charities	-	50,000	50,000	50,000
	-	50,000	50,000	50,000

5. What Now Project

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
The Sam and Bella Charitable Trust	-	40,000	40,000	-
	-	40,000	40,000	-

6. Reaching Communities

Big Lottery Fund	10,000	-	10,000	-
Other Income	2,073	-	2,073	-
	12,073	-	12,073	-
Total income from charitable activities	12,073	148,597	160,670	141,532

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

7a Analysis of expenditure (Current year)

	Charitable activities									2018 Total £
	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line- Nurses £	What Now Project £	Training	Reaching Communities £	Governance costs £	Support costs £	
Staff costs (note 9)	16,229	126,854	123,146	31,178	2,083	-	24,459	35,124	70,482	429,555
Other staff costs	-	-	184	804	-	3,934	121	-	7,052	12,095
Office costs	-	-	1,423	3,300	336	423	105	-	59,550	65,137
Project costs	18,781	9,274	12,288	-	1,681	-	-	-	-	42,024
Volunteer costs	-	-	-	-	-	-	-	-	76	76
Seminars, conferences and meetings	-	5,499	-	-	-	-	-	-	-	5,499
Literature, printing and postage	-	-	12,281	-	-	-	2,055	-	5,596	19,932
Web design and hosting	-	3,095	20,205	-	-	-	-	-	1,868	25,168
Product Development	-	-	8,358	-	-	-	-	-	-	8,358
Depreciation	-	-	-	-	-	-	-	-	1,059	1,059
Audit, accountancy and professional fees	-	-	-	-	36,000	-	225	7,573	420	44,218
Trustee costs	-	-	-	-	-	-	-	2,639	-	2,639
	35,010	144,722	177,885	35,282	40,100	4,357	26,965	45,336	146,103	655,760
Support costs	6,603	51,616	50,107	12,686	848	-	9,951	14,292	(146,103)	-
Governance costs	4,496	18,585	22,844	4,531	5,150	560	3,462	(59,628)	-	-
Total expenditure 2018	46,109	214,923	250,836	52,499	46,098	4,917	40,378	-	-	655,760

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

7b Analysis of expenditure (Prior year)

	Charitable activities									2017 Total £
	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line- Nurses £	My Life My Decision £	Training	Outreach £	Governance costs £	Support costs £	
Staff costs (Note 9)	10,919	42,147	86,225	9,500	-	-	82,541	19,175	44,500	295,007
Other staff costs	-	-	1,094	1,089	-	451	4,971	-	9,473	17,078
Grants payable	-	-	-	-	-	-	-	-	-	-
Office costs	-	-	980	826	-	264	2,687	-	54,866	59,623
Project costs	10,524	8,356	19,351	-	-	-	-	-	-	38,231
Volunteer costs	-	-	-	-	-	-	-	-	-	-
Seminars, conferences and meetings	-	1,275	-	-	-	-	-	-	-	1,275
Literature, printing and postage	10,992	250	210	-	-	1,465	1,342	-	5,357	19,616
Web design and hosting	-	4,977	18,588	-	-	-	-	-	-	23,565
Audit, accountancy and professional fees	-	-	-	-	-	-	8,696	7,369	294	16,359
Trustee costs	-	-	-	-	-	-	-	2,012	-	2,012
	32,435	57,005	126,448	11,415	-	2,180	100,237	28,556	114,490	472,766
Support costs	4,990	19,263	39,408	4,342	-	-	37,723	8,764	(114,490)	-
Governance costs	3,671	6,452	14,312	1,292	-	247	11,346	(37,320)	-	-
Total expenditure 2017	41,096	82,720	180,168	17,049	-	2,427	149,306	-	-	472,766

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

8 Net income/(expenditure) for the year

This is stated after charging:

	2018 £	2017 £
Auditors' remuneration (excluding VAT): Audit	6,300	6,130

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

Staff costs were as follows:

	2018 £	2017 £
Salaries and wages	371,615	254,562
Redundancy Costs	-	1,709
Social security costs	38,975	24,149
Employer's contribution to defined contribution pension schemes	18,966	14,587
	429,556	295,007

No employee earned more than £60,000 during the year (2017: Nil).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £177,080 (2017: £118,891).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2017: £nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £461 (2017: £482) incurred by 2 (2017: 2) members relating to attendance at meetings of the trustees.

10 Staff numbers

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

	2018 No.	2017 No.
Raising Funds	0.9	0.8
Policy, Research and Communication	9.3	7.5
Information Development	3.0	2.6
Information Line –Nurses	1.0	0.3
My Life My Decision	-	-
Outreach	1.0	2.7
Support	5.8	6.5
Governance	0.4	0.3
	21.3	20.7

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

11 Staff numbers (continued)

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

	2018 No.	2017 No.
Cost of Raising Funds	0.20	0.08
Policy, Research and Communication	2.75	0.78
Information Development	3.69	2.46
Information Line –Nurses	0.63	0.04
My Life My Decision	0.00	0.00
Outreach	0.60	1.52
Support	1.51	1.00
Governance	0.10	0.01
	<u>9.48</u>	<u>5.89</u>

12 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 15.

The 2018 time recording exercise resulted in a substantial increase to the 2018 charge to £253,000 (2017 £111,444). In light of the value to DiD from CiD's work on broader culture change towards patient self-determination at the end of life, the DiD board approved a grant of £141,556 being a grant from DiD to CiD for 2018.

As at 31 December 2018, two of the seven (2017: two of the eight) 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.

There were no other donations during the year from related parties, including trustees.

13 Taxation

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

14 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	-	-
Additions in year	12,852	12,852
Disposals in year	-	-
At the end of the year	<u>12,852</u>	<u>12,852</u>
Depreciation		
At the start of the year	-	-
Charge for the year	1,059	1,059
Eliminated on disposal	-	-
	<u>1,059</u>	<u>1,059</u>
Net book value		
At the end of the year	<u>11,793</u>	<u>11,793</u>
At the start of the year	<u>-</u>	<u>-</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

15 Debtors

	2018 £	2017 £
Trade debtors	–	604
Prepayments	6,499	6,459
Accrued income	25,755	4,188
	<u>32,254</u>	<u>11,251</u>

16 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	17,774	13,332
Taxation and social security	5,832	1,313
DID current account (see note 12)	47,131	23,384
Accruals	10,045	14,202
Other Creditors	3,952	–
Deferred income – donations received in advance (note 16)	–	20,000
	<u>84,733</u>	<u>72,231</u>

17 Deferred income

Deferred income comprises donations or grants received in the financial year for expenditure in the next financial year in accordance with the donors' or funders' wishes.

	2018 £	2017 £
Balance at the beginning of the year	20,000	–
Amount released to income in the year	(20,000)	–
Amount deferred in the year	–	20,000
	<u>–</u>	<u>20,000</u>
Balance at the end of the year	<u>–</u>	<u>20,000</u>

18a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	11,793	–	11,793
Net current assets	328,312	30,452	358,764
	<u>340,105</u>	<u>30,452</u>	<u>370,557</u>
Net assets at the end of the year	<u>340,105</u>	<u>30,452</u>	<u>370,557</u>

18b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	323,124	32,951	356,075
	<u>323,124</u>	<u>32,951</u>	<u>356,075</u>
Net assets at the end of the year	<u>323,124</u>	<u>32,951</u>	<u>356,075</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2018

19a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	-	58,597	(250,836)	192,239	-
Information Line – Nurses	32,951	50,000	(52,499)	-	30,452
What Now Project	-	40,000	(46,098)	6,098	-
Reaching Communities	-	10,000	(10,000)	-	-
Total restricted funds	32,951	158,597	(359,433)	198,337	30,452
Unrestricted funds:					
General funds	323,124	511,645	(296,327)	(198,337)	340,105
Total unrestricted funds	323,124	511,645	(296,327)	(198,337)	340,105
Total funds	356,075	670,242	(655,760)	-	370,557

19b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information Line Fund	305	91,532	(180,168)	88,331	-
Information Line– Nurses	-	50,000	(17,049)	-	32,951
Big Lottery Fund – ELRA	7,197	-	(7,197)	-	-
Total restricted funds	7,502	141,532	(204,414)	88,331	32,951
Unrestricted funds:					
General funds	369,271	310,536	(268,352)	(88,331)	323,124
Total unrestricted funds	369,271	310,536	(268,352)	(88,331)	323,124
Total funds	376,773	452,068	(472,766)	-	356,075

Purposes of restricted funds

Information Line Fund

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

Information Line – Nurses

This is funding for the free nurse-led information line, to support people to consider complex, decisions and to record and share their preferences for their treatment and care

19 Purposes of restricted funds (continued)**Big Lottery Funds – ELRA**

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

The pilot project (ELRA) was subject to completely separate funding applications and as a result are accounted for individually in these accounts.

Reaching communities

This was funding for Advance Care Planning for Lambeth's Portuguese-speaking communities

20 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	14,482	(20,698)
Dividends, interest and rent from investments	(1,453)	(1,769)
Depreciation on Fixed Assets	1,059	–
Increase in debtors	(21,003)	(9,163)
Increase/(decrease) in creditors	12,502	(63,499)
Net cash used in operating activities	5,587	(95,129)

21 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.