

Company number: 05856324
Charity Number: 1120203

Compassion in Dying

Report and financial statements

For the year ended 31 December 2019

Compassion in Dying

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For the year ended 31 December 2019

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2019

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	Resigned 30 May 2019
Cameron Brown	Treasurer Appointed 1 January 2019
Jo Gibbons	
Dr Helen Jamison	Resigned 30 May 2019
Mark Jarman-Howe	Deputy Chair
Barbara Monroe	Chair
Karen Sumpter	
Paul Woodward	
Niccola Swan	Resigned 1 January 2019
Key management personnel	
Sarah Wootton	Chief Executive and Company Secretary
Thomas Davies	Director of Campaigns and Communications
Usha Grieve	Director of Information and Partnerships
Davina Hehir	Director of Policy and Legal Strategy
Natalie Koussa	Director of Community Engagement and Partnerships
David Pearce	Director of Fundraising and Marketing

Compassion in Dying

Reference and administrative information

For the year ended 31 December 2019

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 2019

The trustees present their report and the audited financial statements for the year ended 31 December 2019.

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 be 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.

2019 Achievements

Throughout 2019, Compassion in Dying has continued to strengthen its role as a charity which champions individual choice and self-determination at the end of life, with particular commitment to innovative peer-led, community-focused initiatives.

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For the year ended 31 December 2019

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, and be, in control of their end of life.

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 56,000 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 2019, our free nurse-led information line supported 5,269 people to consider complex, value-based decisions and to record and share their preferences for their treatment and care. Calls continue to increase in length and complexity.
- 5,465 people made an Advance Decision or Advance Statement using our online tool, MyDecisions throughout the year.
- 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. We have developed open-sourcing partnerships with key stakeholders including Clinical Commissioning Groups, NHS Hospital Trusts, Primary Care Networks and Charities.

Policy, research and communications

- In 2019 we responded to over 20 consultations led by organisations such as the Ministry of Justice, the National Institute for Health and Care Excellence (NICE), the General Medical Council and the Faculty of Intensive Care Medicine to share our experience of supporting people to plan ahead for their future treatment and care, 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.
- Compassion in Dying was mentioned more than 20 times across national, regional and trade press and broadcast.
- We published a report of our findings and recommendations based on research with GPs, in order to gain a better understanding of GPs' knowledge and experience of Advance Decisions, including how they record them. Key findings included that GPs have insufficient awareness of Advance Decisions, are reluctant to initiate conversations with patients about end of life care, and have misconceptions about refusals of treatment. Based on learning from the report we are developing new materials for GPs to improve practice and ensure patients' treatment decisions are recorded.
- We collated and analysed three years' worth of contacts to our information service that

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For the year ended 31 December 2019

asked about cardio pulmonary resuscitation (CPR) and 'Do Not Attempt Resuscitation' forms and orders. Sharing this learning in order to improve practice and information around CPR decisions will be a major theme of our policy work in 2020.

Community engagement

Throughout 2019, our community engagement focussed on a key initiative in Lambeth, south London, and a bespoke project focusing on people affected by homelessness:

- 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 Consortium was delighted to receive £390,000 funding from the National Lottery Community Fund, to continue its work over the next 3 years.
- We also developed 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. The learning from this work has underpinned the development of a bespoke Advance Statement for people with experience of homelessness, which is in its final stages of user testing.

Work with Primary Care Networks

Throughout 2019, we have developed bespoke partnership models to facilitate Primary Care Networks to:

- increase the number of conversations GPs and practice staff, and/or community workers, have about people's wishes and preferences for the end of life
- increase the number of care plans recorded on the PCN's EPaCCS system

The methodology used is developed in light of local needs and assets, and includes a combination of training and ongoing support.

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 eleventh year of the charity being operational and taking on obligations to staff. The total income received was £683,000 against a prior year figure of £670,000.

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For the year ended 31 December 2019

Of the total received, £546,000 was unrestricted, including a further £150,000 from the Bernard Lewis Family Charitable Trust. Unrestricted income during the year also included £6,000 from training relating to advanced care planning and £1,400 of bank interest.

The remaining £137,000 comprised donations of restricted funds for various projects:

- Information Development received £23,000 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 National Lottery Community Fund funded our 'Lambeth Care Planning' project £64,000

Of the £381,000 spent directly on restricted activities, £139,000 (2018: £251,000) was spent on Information Development, the nurse-led Information Line £112,000 (2018: £53,000), the 'Helping people ask the right questions, when it matters most' project £Nil (2018: 46,000) and Lambeth Care Planning project £71,000 (2018: £Nil). The projects were part-funded from reserves, as agreed by the Board, in order to expand our services in this area.

Within the total resources expended, £514,000 - 93% represented expenditure on charitable activities (as defined by the Charities Statement of Recommended Practice) (2018– 93%).

Total incoming resources of £683,000 and resources expended of £550,000 gave a net increase in funds of £133,000, leaving a strong balance sheet position at year-end with cash balances of £517,000. At the year-end, £21,000 was due to Dignity in Dying for staff resource and accommodation overheads, relating to the quarter to the end of December 2019.

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 and 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.
- We are all facing new and unexpected challenges as a result of the Coronavirus pandemic. Compassion in Dying is rising to them. We are working flexibly, with the determination and commitment to our cause that has always allowed us to overcome such obstacles. In light of public health guidance, we closed Compassion in Dying's office on 17th March, to move to

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For the year ended 31 December 2019

home working for all staff and to suspend all in-person meetings. Death and dying is fast becoming a reality that everyone has to confront. Compassion in Dying is focusing on influencing key political, medical and media audiences on the importance of advance care planning. There have been significant operational adaptations for example continuing to support callers through our information line, and adapting the support offered through our community engagement work during the lockdown. We don't rely on public fundraising so there will be some impact on income but we hold sufficient reserves to expect to maintain a stable financial footing through the pandemic.

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 2019 the Trustees revised the pay scales in line with inflation.

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 discussed the charity's reserves requirements on several occasions. They are satisfied that the charity has sufficient reserves to enable it to fulfil its immediate commitments. At the year-end the charity held £504,000 in unrestricted funds (2018: £340,000) and £Nil in restricted funds (2018: £30,000).

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 £113,000, this should be sufficient to cope with immediate demands.

We are aware that there could be severe financial consequences as the pandemic plays out, but the structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at a comfortable level.

Future focus

Building on our 2019 successes, our priorities for 2020 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 focus on enabling individuals themselves to take control so they experience the end of life that is right for them. We will do this by establishing a newly funded peer navigator service (which offers the opportunity for people to speak to someone who is living with a life changing illness and

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who has personal experience of making complex treatment decisions) and bedding in our Lambeth community engagement services; increasing the numbers of people who access the information line; working with those who are often excluded from mainstream healthcare provision; and raising awareness of how asking questions and making decisions can help people get the treatment and care that's right for them.

- **Improving the delivery of personalised care by working at a system-level** with local providers, GP practices (focusing on Primary Care Networks) and Clinical Commissioning Groups (CCGs). We will deliver practical solutions to enable health and care professionals to get better at supporting people to make decisions and plan their care. We will use our work with Primary Care Networks in Lambeth and Southampton to test new models through which personalised care at the end of life can be delivered, and will disseminate our learning with the sector.
- **Raising our profile and driving a change in how a good death is understood.** The insights gained through our services reflect the experiences of thousands of people and are an important influencing tool. In addition to our well-established evaluation systems for our current services, our new services provide significant opportunities to generate distinctive evidence both of what's not working and what *does* work. We will share this learning through sectoral communications channels, trade press and stakeholder engagement. We will also continue to form strategic partnerships and work alongside organisations who reflect our values.

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 10 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.

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For the year ended 31 December 2019

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 share a desire to see individual choice at the heart of end-of-life decision-making, but the organisations have 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. 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.

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2019

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.

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 2019 was 1 0 (2018:9). 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 15 May 2020 and signed on their behalf on by

Cameron Brown
Treasurer

Barbara Monroe
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 2019 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 2019 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.
- 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.

Independent auditors' report

To the members of

Compassion in Dying

- 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)

12 June 2020

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 2019

	Note	Unrestricted £	Restricted £	2019 Total £	Unrestricted £	Restricted £	2018 Total £
Income from:							
Donations and legacies	2	538,718	-	538,718	489,662	-	489,662
Charitable activities							
Information Development	3	-	23,008	23,008	-	58,597	58,597
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
Lambeth Advance Care Planning Project	7	-	64,314	64,314	-	-	-
Training		5,750	-	5,750	18,457	-	18,457
Investments		1,392	-	1,392	1,453	-	1,453
Total income		545,860	137,322	683,182	511,645	158,597	670,242
Expenditure on:							
Raising funds		35,867	-	35,867	46,109	-	46,109
Charitable activities							
Policy, research and communication		121,048	-	121,048	214,923	-	214,923
Information Development		-	138,759	138,759	-	250,836	250,836
What Now Project		-	-	-	-	46,098	46,098
Information Line– Nurses		-	111,748	111,748	-	52,499	52,499
Lambeth Advance Care Planning Project		-	70,719	70,719	-	-	-
Training		11,350	-	11,350	4,917	-	4,917
Reaching Communities		-	60,072	60,072	30,378	10,000	40,378
Total expenditure	8	168,265	381,298	549,563	296,327	359,433	655,760
Net income / (expenditure) for the year	9	377,595	(243,976)	133,619	215,318	(200,836)	14,482
Transfers between funds		(213,524)	213,524	-	(198,337)	198,337	-
Net movement in funds		164,071	(30,452)	133,619	16,981	(2,499)	14,482
Reconciliation of funds:							
Total funds brought forward		340,105	30,452	370,557	323,124	32,951	356,075
Total funds carried forward	19	504,176	-	504,176	340,105	30,452	370,557

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 2019

	Note	£	2019 £	£	2018 £
Fixed assets:					
Tangible fixed assets	15		7,557		11,793
Current assets:					
Debtors	16	27,788		32,254	
Cash at bank and in hand		516,845		411,243	
			<u>544,633</u>	<u>443,497</u>	
Liabilities:					
Creditors: amounts falling due within one year	17	48,014		84,733	
			<u>496,619</u>	<u>358,764</u>	
Net current assets					
			<u>504,176</u>	<u>370,557</u>	
Total net assets	18		<u><u>504,176</u></u>	<u><u>370,557</u></u>	
The funds of the charity:	19				
Restricted income funds			-	30,452	
Unrestricted funds			504,176	340,105	
			<u>504,176</u>	<u>370,557</u>	
Total charity funds			<u><u>504,176</u></u>	<u><u>370,557</u></u>	

Approved by the trustees on 15 May 2020 and signed on their behalf by

Cameron Brown
Treasurer

Barbara Monroe
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2019

	Note	2019	2018
		£	£
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	21	104,210	5,587
Cash flows from investing activities:			
Dividends, interest and rents from investments		1,392	1,453
Purchase of fixed assets		-	(12,852)
Net cash provided by / (used in) investing activities		1,392	(11,399)
Change in cash and cash equivalents in the year		105,602	(5,812)
Cash and cash equivalents at the beginning of the year		411,243	417,055
Cash and cash equivalents at the end of the year		516,845	411,243

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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

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.

1 Accounting policies (continued)

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%
● Reaching Communities	21%
● Support costs	24%
● Governance costs	7%

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

	2019	2018
● Cost of Raising Funds	5%	8%
● Policy, Research and Communication	23%	49%
● Information Development	26%	51%
● Reaching Communities	12%	9%
● Training	2%	0%
● Lambeth Care Planning	9%	0%
● Information Line – Nurses	22%	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.

1 Accounting policies (continued)

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 use.

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 2019

2 Income from donations and legacies

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Legacies				
Guthman	170,000	-	170,000	-
Murrell	10,000	-	10,000	-
Struther	5,250	-	5,250	-
Ramsey	1,000	-	1,000	-
Anderson	-	-	-	478
Frank	(254)	-	(254)	15,755
Tripp	-	-	-	10,681
Total legacies	185,996	-	185,996	26,914
Donations				
The GW Cadbury Charitable Trust	10,000	-	10,000	10,000
Elaine Ray	5,000	-	5,000	-
The Bernard Lewis Family Charitable Trust	150,000	-	150,000	150,000
The Hadley Trust	20,000	-	20,000	20,000
Peter Brown	-	-	-	33,000
Robert Martin	2,000	-	2,000	2,000
Joffe Trust	-	-	-	-
Lunde Trust	10,000	-	10,000	10,000
Charlotte Heber Percy	-	-	-	20,000
Sarah Irving	25,000	-	25,000	-
Arcadia Trust	-	-	-	-
Swire Charitable Trust	10,000	-	10,000	-
Meryl Cruickshank	-	-	-	-
Henry Cleeve	-	-	-	1,000
Susan Dickie	-	-	-	12,500
J L Seddon Trust	-	-	-	1,000
Gunter Charitable Trust	1,000	-	1,000	-
David Milne	1,000	-	1,000	-
Neil Murray	1,000	-	1,000	-
MM Routh	1,000	-	1,000	-
Gift Aid	22,496	-	22,496	16,648
General donations under £1,000	94,226	-	94,226	45,044
Donated facilities	-	-	-	141,556
Total donations	352,722	-	352,722	462,748
Total income from legacies and donations	538,718	-	538,718	489,662

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

All 2018 donations and legacies are unrestricted.

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2019

Income from charitable activities:

3 Information development

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Dorothy Bishop	-	10,000	10,000	10,000
Joffe Trust	-	-	-	5,000
Gift Aid	-	8,829	8,829	2,545
Other	-	4,179	4,179	41,052
	-	23,008	23,008	58,597

All 2018 donations are restricted.

4. Information Line – Nurses

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
CHK Charities	-	50,000	50,000	50,000
	-	50,000	50,000	50,000

All 2018 donations are restricted.

5. What Now Project

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
The Sam and Bella Charitable Trust	-	-	-	40,000
	-	-	-	40,000

All 2018 donations are restricted.

6. Reaching Communities

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
National Lottery Community Fund	-	-	-	10,000
Other Income	-	-	-	2,073
	-	-	-	12,073

The grant from the National Lottery Community Fund in 2018 was restricted, and other income was unrestricted.

7. Lambeth Advance Care Planning Project

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
National Lottery Community Fund	-	64,314	64,314	-
	-	64,314	64,314	-
Total income from charitable activities	-	137,322	137,322	160,670

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2019

8a Analysis of expenditure (Current year)

	Charitable activities										2019 Total £
	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line- Nurses £	What Now Project £	Training £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £	Support costs £	
Staff costs (note 10)	11,383	62,530	68,457	63,423	-	5,128	35,306	15,421	41,645	51,489	354,782
Other staff costs	-	-	158	1,344	-	2,122	69	-	-	6,384	10,077
Payable to partners	-	-	-	-	-	-	-	29,517	-	-	29,517
Office costs	-	-	852	5,262	-	424	132	6,482	-	61,548	74,700
Project costs	5,919	5,192	-	-	-	-	-	1,221	-	-	12,332
Volunteer costs	-	-	-	-	-	-	-	69	-	-	69
Seminars, conferences and meetings	-	25	-	-	-	-	-	-	-	-	25
Literature, printing and postage	8,657	20	5,371	-	-	-	558	-	-	4,020	18,626
Web design and hosting	-	11,302	15,237	948	-	-	-	-	-	81	27,568
Product Development	-	-	1,704	-	-	-	700	-	-	-	2,404
Depreciation	-	-	-	-	-	-	-	-	-	4,236	4,236
Audit, accountancy and professional fees	-	-	-	-	-	-	960	960	7,167	700	9,787
Trustee costs	-	-	-	-	-	-	-	-	5,440	-	5,440
	25,959	79,069	91,779	70,977	-	7,674	37,725	53,670	54,252	128,458	549,563
Support costs	4,821	26,484	28,995	26,862	-	2,172	14,954	6,532	17,638	(128,458)	-
Governance costs	5,087	15,495	17,985	13,909	-	1,504	7,393	10,517	(71,890)	-	-
Total expenditure 2019	35,867	121,048	138,759	111,748	-	11,350	60,072	70,719	-	-	549,563

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2019

8b Analysis of expenditure (Prior 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 10)	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 2019

9 Net income/(expenditure) for the year

This is stated after charging:

	2019	2018
	£	£
Auditors' remuneration (excluding VAT):		
Audit	6,420	6,300

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

Staff costs were as follows:

	2019	2018
	£	£
Salaries and wages	307,056	371,615
Social security costs	31,868	38,975
Employer's contribution to defined contribution pension schemes	15,858	18,966
	<u>354,782</u>	<u>429,556</u>

No employee earned more than £60,000 during the year (2018: Nil).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £161,296 (2018: £177,080).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £288 (2018: £461). No expenses were incurred by members in 2019 (2018: 2) relating to attendance at meetings of the trustees.

11 Staff numbers

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

	2019	2018
	No.	No.
Raising Funds	0.9	0.9
Policy, Research and Communication	9.3	9.3
Information Development	2.7	3.0
Information Line –Nurses	1.0	1.0
Outreach	1.6	1.0
Support	5.8	5.8
Governance	0.4	0.4
	<u>21.7</u>	<u>21.4</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2019

12 Staff numbers (continued)

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

	2019 No.	2018 No.
Cost of Raising Funds	0.14	0.20
Policy, Research and Communication	1.70	2.75
Information Development	2.21	3.69
Information Line –Nurses	0.80	0.63
Outreach	1.18	0.60
Support	1.12	1.51
Governance	0.08	0.10
	<u>7.23</u>	<u>9.48</u>

13 Related party transactions

As explained in the Trustees' Report, the charity works closely with the sister organisation Dignity in Dying (DID). In particular, the charity shares office accommodation and some staff with DID, and DID acts as the charity's payroll agent. There is a related party current account through which these costs are charged – see note 17.

The 2019 time recording exercise resulted in a substantial decrease to the 2018 charge to £153,774 (2018 £253,000). There was no grant given to DID in 2019 (2018: £141,556).

As at 31 December 2019, two of the six (2018: two of the seven) trustees of Compassion in Dying is also a board member of Dignity in Dying. The two organisations have separate chairs and treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

There were donations received during the year of £,3335 from related parties, including trustees.

14 Taxation

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

15 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	12,852	12,852
At the end of the year	<u>12,852</u>	<u>12,852</u>
Depreciation		
At the start of the year	1,059	1,059
Charge for the year	4,236	4,236
	<u>5,295</u>	<u>5,295</u>
Net book value		
At the end of the year	<u>7,557</u>	<u>7,557</u>
At the start of the year	<u>11,793</u>	<u>11,793</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2019

16 Debtors

	2019 £	2018 £
Trade debtors	186	–
Prepayments	5,815	6,499
Accrued income	21,787	25,755
	<u>27,788</u>	<u>32,254</u>

17 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	12,444	17,774
Taxation and social security	5,962	5,832
DID current account (see note 13)	21,465	47,131
Accruals	8,143	10,045
Other Creditors	–	3,952
	<u>48,014</u>	<u>84,733</u>

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

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	7,557	–	7,557
Net current assets	496,619	–	496,619
	<u>504,176</u>	<u>–</u>	<u>504,176</u>

18b Analysis of net assets between funds (prior 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>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2019

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	-	23,008	(138,759)	115,751	-
Information Line – Nurses	30,452	50,000	(111,748)	31,296	-
What Now Project	-	-	-	-	-
Reaching Communities	-	-	(60,072)	60,072	-
Lambeth Advance Care Planning Project	-	64,314	(70,719)	6,405	-
Total restricted funds	30,452	137,322	(381,298)	213,524	-
Unrestricted funds:					
General funds	340,105	545,860	(168,265)	(213,524)	504,176
Total unrestricted funds	340,105	545,860	(168,265)	(213,524)	504,176
Total funds	370,557	683,182	(549,563)	-	504,176

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	-	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

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.

20 Purposes of restricted funds (continued)**Reaching communities**

Through our community engagement we work with communities known to experience health inequalities to ensure that they have access to advance care planning support.

Lambeth Advance Care Planning Project

This project consists of a network of organisations working to make advance care planning accessible for Lambeth's diverse communities, ensuring that what matters to each person is known about when health decisions need to be made.

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

	2019	2018
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	133,619	14,482
Dividends, interest and rent from investments	(1,392)	(1,453)
Depreciation on Fixed Assets	4,236	1,059
Increase in debtors	4,466	(21,003)
Increase/(decrease) in creditors	(36,719)	12,502
Net cash used in operating activities	104,210	5,587

22 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.

23 Contingent asset

Compassion and Choice in Dying has been notified of a legacy with an estimated value of £0.3m, which has not been included in income for the year ended 31 December 2019, because neither final estate accounts nor a cash disbursement have been received.