

Company number: 05856324
Charity number: 1120203

Compassion in Dying

Report and financial statements

For the year ended 31 December 2020

Compassion in Dying

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2020

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:

Barbara Monroe	Chair
Anushka Aubeelack	Appointed 6 December 2020
Cameron Brown	
Jo Gibbons	
Mark Jarman-Howe	
Karen Sumpter	
Paul Woodward	

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 2020

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 2020

The trustees present their report and the audited financial statements for the year ended 31 December 2020.

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.

2020 Achievements

2020 has been a very busy and successful year for Compassion in Dying. It is clear that the need for our services and has never been greater and public appetite for making decisions about what's right for you at the end of life has grown exponentially due to the pandemic.

We are **making a difference**, with 93% of people feeling better informed after contacting our free, nurse-led information line and 95% reporting that planning for the end of life gave them peace of mind. Speaking to our nurse not only benefits people's wellbeing, it also helps people to take

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For the year ended 31 December 2020

positive action to ensure their wishes are known and followed.

- 83% made an Advance Decision to Refuse Treatment (known as a Living Will)
- 83% spoke to their family or friends about their end-of-life wishes
- 64% spoke to their doctor about their end-of-life wishes
- 41% made a Lasting Power of Attorney for Health and Welfare

We know that when people record their wishes they are less likely to be given unwanted or invasive treatments, less likely to have avoidable hospital admissions and more likely to have care aligned with their priorities and goals. So, by taking these actions it is more likely that people will have a good death.

At the start of the pandemic, the increase in our phone and online services was notable, and the numbers of people making Advance Decisions (Living Wills) at one point increased by 160% compared to the same period the previous year.

We are **developing solutions**, such as our Lambeth Advance Care Planning Consortium project, which is a three-year initiative co-lead by Compassion in Dying and Healthwatch Lambeth. The grassroots, peer-led project is the first of its kind as it focuses on enabling different communities themselves to deliver support to fellow community members. This advance care planning support ensures people's wishes and preferences for the end of life are known about, recorded, and therefore respected when it matters.

In 2020 we also launched our innovative Peer Navigator service. This project responds directly to what dying people told us they need – an opportunity to talk to someone who has been through a similar experience when facing a life changing diagnosis or complex treatment decisions. The service is the first time that peer support for people nearing the end of life has been tested by a UK charity, and provides an exciting opportunity to pilot a new approach to ensuring people themselves are seen as experts in their health decisions.

We **successfully challenged** the Secretary of State for Health and Social Care by using the leverage of a judicial review, alongside campaigner Kate Masters, urging him to provide better and more accessible guidance on do not attempt cardiopulmonary resuscitation (DNACPR) decisions. This involved us sharing powerful stories from our service users on the impact of poor practice in relation to DNACPR in the media and to the Department for Health and Social Care. In response, NHS England asked us to contribute to the new guidance and the Care Quality Commission asked us to work with them on their widely publicised rapid review of DNACPR decisions during the pandemic.

We are **providing thought leadership, working in partnership** with the Care Quality Commission (CQC), NHS England and a diverse range of partners to make patients' voices heard and to drive change. Our unique *Important Conversations* [webinars](#) gave people the opportunity to "speak their truth to power" by bringing patients, medical practitioners and policy-makers together. Viewed by over 3,000 people, these solutions-focused events saw patients and clinicians present their ideas to improve end-of-life care to policy-makers and healthcare leaders.

Compassion in Dying

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For the year ended 31 December 2020

We are driving improvements for dying people and shaping the public conversation. We have worked collaboratively with others in the sector to drive change for dying people, amplifying the voices of the people we support and securing significant media coverage of the importance of people being at the centre of care and treatment decisions, including:

- Compassion in Dying's [joint open letter](#) to Health Secretary in The Sunday Times on the need to urgently mainstream advance care planning in light of Covid, which was signed by 36 leading clinicians.
- A [Spectator opinion piece](#) on a patient's perspective on DNACPR decisions by Compassion in Dying case study Molly Bartlett
- A [Huffington Post opinion piece](#) on planning for the end of life by Compassion in Dying case study and Dignity in Dying patron Diana Melly
- A [British Medical Journal opinion piece](#) on the importance of celebrating people's desire to plan their end of life care
- In-depth coverage in the Independent of Compassion in Dying and Kate Masters' legal challenge to the Health Secretary over the lack of DNACPR guidance
- An [Observer feature](#) on how Covid could change attitudes and approach to death and dying, including interviews with Compassion in Dying case study Peter Hallgarten, palliative care doctor Kathryn Mannix
- [Daily Mail](#) coverage of Compassion in Dying's polling on DNACPR decisions and our response to the Care Quality Commission's review

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 twelfth year of the charity being operational and taking on obligations to staff. The total income received was £1,017k against a prior year figure of £683k.

Of the total received, £830k was unrestricted, including a further £250k from the Bernard Lewis Family Charitable Trust.

The remaining £187k comprised donations of restricted funds for various projects:

- Information Development received £28k in total and included £10k from Dorothy Bishop.
- The National Lottery Community Fund funded our 'Lambeth Advance Care Planning Consortium' project a further £128k
- Reaching Communities received £11k to fund a Croydon based project.
- We also received funding of £20k from the Sam and Bella Charitable Trust for our new Peer Navigator project which began in November.

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2020

Of the £469k spent directly on restricted activities, £169k (2019: £138k) was spent on Information Development, the nurse-led Information Line £65k (2019: £112k), the Peer Navigator project £12k (2019: Nil), Reaching Communities £83k (2019: £60k) and Lambeth Care Planning project £140k (2019: £71k). 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, £713k - 96% represented expenditure on charitable activities (as defined by the Charities Statement of Recommended Practice) (2019– 93%).

Total incoming resources of £1,017k and resources expended of £740k gave a net increase in funds of £277k, leaving a strong balance sheet position at year-end with cash balances of £811k. At the year-end, £20k was due to Dignity in Dying for staff resource and accommodation overheads, relating to the quarter to the end of December 2020.

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 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 do not rely on public fundraising and have maintained our funding through donations from foundations and trusts. We are aware that there may be financial consequences as a result of the pandemic, 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 and we foresee no material uncertainties which will prevent us from operating in the next twelve months.

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 2020 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 £764k in unrestricted funds (2019: £504,000) and £17k in restricted funds (2019: £Nil).

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 £146k, 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 2020 successes, our priorities for 2021 will be communicating what dying people tell us they need and demonstrating solutions that help achieve this; supporting more dying people to consider their wishes and make decisions, and driving improvements to policy and medical practice. Specifically we will:

- Undertake a project to look at our brand and how we communicate what we stand for.
- Reflect and share learning from the voices of the people we support through our policy work, in particular looking at the need to fight for the rights of health and welfare attorneys and undertaking research on the impact of advance care planning on the quality of a person's end of life experience.
- Fully embed and evaluate our new services, including our work with clinicians and social prescribers in Croydon, our Peer Navigator Service, and further growing the one-to-one Advance Care Planning support with communities in Lambeth.
- Revitalising our online content based on extensive research with the people we support on what they need to meaningfully make decisions about treatment and plan their care.

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.

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Trustees' annual report

For the year ended 31 December 2020

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.

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.

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 2020 was 7 (2019:10). The trustees are members of the charity but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity.

Auditor

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 13 May 2021 and signed on their behalf on by

Cameron Brown
Treasurer

Barbara Monroe
Chair

Independent auditor's 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 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2020 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Compassion in Dying's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's 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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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; and
- 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 directors 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

Independent auditor's report

To the members of

Compassion in Dying

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

Independent auditor's report

To the members of

Compassion in Dying

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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)

8 June 2021

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 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Income from:							
Donations and legacies	2	829,674	-	829,674	538,718	-	538,718
Charitable activities							
Information Development	3	-	27,921	27,921	-	23,008	23,008
Information Line – Nurses	4	-	-	-	-	50,000	50,000
Peer Navigator	5	-	20,000	20,000	-	-	-
Reaching Communities	6	-	10,773	10,773	-	-	-
Lambeth Advance Care Planning Project	7	-	128,315	128,315	-	64,314	64,314
Training		-	-	-	5,750	-	5,750
Investments		340	-	340	1,392	-	1,392
Total income		830,014	187,009	1,017,023	545,860	137,322	683,182
Expenditure on:							
Raising funds		27,243	-	27,243	35,867	-	35,867
Charitable activities							
Policy, research and communication		238,083	-	238,083	121,048	-	121,048
Information Development		-	169,239	169,239	-	138,759	138,759
Peer Navigator		-	11,794	11,794	-	-	-
Information Line– Nurses		-	65,325	65,325	-	111,748	111,748
Lambeth Advance Care Planning Project		-	140,078	140,078	-	70,719	70,719
Training		5,986	-	5,986	11,350	-	11,350
Reaching Communities		-	82,506	82,506	-	60,072	60,072
Total expenditure	8	271,312	468,942	740,254	168,265	381,298	549,563
Net income / (expenditure) for the year	9	558,702	(281,933)	276,769	377,595	(243,976)	133,619
Transfers between funds		(298,620)	298,620	-	(213,524)	213,524	-
Net movement in funds		260,082	16,687	276,769	164,071	(30,452)	133,619
Reconciliation of funds:							
Total funds brought forward		504,176	-	504,176	340,105	30,452	370,557
Total funds carried forward	19	764,258	16,687	780,945	504,176	-	504,176

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 2020

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible fixed assets	15		3,321		7,557
Current assets:					
Debtors	16	8,577		27,788	
Cash at bank and in hand		810,540		516,845	
			<u>819,117</u>	<u>544,633</u>	
Liabilities:					
Creditors: amounts falling due within one year	17	41,493		48,014	
				<u>48,014</u>	
Net current assets			777,624		496,619
Total net assets	18		780,945		504,176
The funds of the charity:	19				
Restricted income funds			16,687		-
Unrestricted funds			764,258		504,176
			<u>780,945</u>		<u>504,176</u>
Total charity funds			780,945		504,176

Approved by the trustees on 13 May 2021 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 2020

	Note	£	2020 £	£	2019 £
Cash flows from operating activities					
Net cash provided by operating activities	21		293,355		104,210
Cash flows from investing activities:					
Dividends, interest and rents from investments		340		1,392	
Net cash provided by investing activities			340		1,392
Change in cash and cash equivalents in the year			293,695		105,602
Cash and cash equivalents at the beginning of the year			516,845		411,243
Cash and cash equivalents at the end of the year			810,540		516,845

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

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

Reserves continue to be maintained at a level well within the minimum reserves policy and healthy cash reserves have also been maintained despite the pandemic. In light of this, the trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

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.

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

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	3%
• Policy, Research and Communication	33%
• Information Development	24%
• Information Line – Nurses	9%
• Peer Navigator	1%
• Training	1%
• Reaching Communities	11%
• Lambeth Care Planning	8%
• Governance costs	9%

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

	2020	2019
• Cost of Raising Funds	4%	5%
• Policy, Research and Communication	34%	23%
• Information Development	25%	26%
• Reaching Communities	12%	12%
• Peer Navigator	1%	
• Training	1%	2%
• Lambeth Care Planning	13%	9%
• Information Line – Nurses	10%	22%

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 2020

2 Income from donations and legacies

Legacies	2020		2020 Total £	2019		2019 Total £
	Unrestricted £	Restricted £		Unrestricted £	Restricted £	
Guthman	3,750	–	3,750	170,000	–	170,000
Barrance	175,000	–	175,000			
Bluck	20,000	–	20,000			
Murrell	–	–	–	10,000	–	10,000
Struther	–	–	–	5,250	–	5,250
Ramsey	–	–	–	1,000	–	1,000
Frank	–	–	–	(254)	–	(254)
Sutter	275,000	–	275,000	–	–	–
Total legacies	473,750	–	473,750	185,996	–	185,996
Donations	2020		2020 Total £	2019		2019 Total £
	Unrestricted £	Restricted £		Unrestricted £	Restricted £	
The GW Cadbury Charitable Trust	1,000	–	1,000	10,000	–	10,000
Elaine Ray	–	–	–	5,000	–	5,000
The Bernard Lewis Family Charitable Trust	250,000	–	250,000	150,000	–	150,000
The Hadley Trust	–	–	–	20,000	–	20,000
Robert Martin	–	–	–	2,000	–	2,000
Joffe Trust	47,942	–	47,942	–	–	–
Lunde Trust	10,000	–	10,000	10,000	–	10,000
Sarah Irving	–	–	–	25,000	–	25,000
Swire Charitable Trust	–	–	–	10,000	–	10,000
Roger and Jean Jefcote Trust	5,000	–	5,000	–	–	–
Bridor	1,000	–	1,000	–	–	–
Gunter Charitable Trust	–	–	–	1,000	–	1,000
David Milne	1,000	–	1,000	1,000	–	1,000
Neil Murray	–	–	–	1,000	–	1,000
MM Routh	–	–	–	1,000	–	1,000
Gift Aid	2,072	–	2,072	22,496	–	22,496
General donations under £1,000	37,910	–	37,910	94,226	–	94,226
Total donations	355,924	–	355,924	352,722	–	352,722
Total income from legacies and donations	829,674	–	829,674	538,718	–	538,718

All 2020 donations and legacies are unrestricted.

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

Income from charitable activities:

3 Information development

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Dorothy Bishop	-	10,000	10,000	-	10,000	10,000
Gift Aid	-	2,579	2,579	-	8,829	8,829
Other	-	15,342	15,342	-	4,179	4,179
	-	27,921	27,921	-	23,008	23,008

All 2020 donations are restricted.

4 Information Line – Nurses

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
CHK Charities	-	-	-	-	50,000	50,000
	-	-	-	-	50,000	50,000

All 2019 donations were restricted.

5 Peer Navigator Project

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
The Sam and Bella Charitable Foundation	-	20,000	20,000	-	-	-
	-	20,000	20,000	-	-	-

All 2020 donations are restricted.

6 Reaching Communities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Other Income	-	10,773	10,773	-	-	-
	-	10,773	10,773	-	-	-

Other income related to a grant from the Croydon project in 2020 which was restricted.

7 Lambeth Advance Care Planning Project

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
National Lottery Community Fund	-	128,315	128,315	-	64,314	64,314
	-	128,315	128,315	-	64,314	64,314
Total income from charitable activities	-	187,009	187,009	-	137,322	137,322

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

8a Analysis of expenditure (Current year)

Charitable activities

	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line- Nurses £	Peer Navigator £	Training £	Reaching Communities £	Lambeth Advance Care Planning Project £	Governance costs £	Support costs £	2020 Total £
Staff costs (note 10)	14,838	142,955	106,196	40,391	4,922	4,042	49,581	34,400	41,025	73,564	511,914
Other staff costs	-	-	1,287	1,590	3,520	-	82	-	-	9,439	15,918
Payable to partners	-	-	-	-	-	-	-	63,869	-	-	63,869
Office costs	-	-	897	3,300	-	-	1,752	14,238	-	63,878	84,065
Project costs	4,680	9,332	-	-	-	-	328	420	-	-	14,760
Volunteer costs	-	-	-	-	-	-	-	619	-	70	689
Seminars, conferences and meetings	-	-	-	-	-	-	-	-	-	-	-
Literature, printing and postage	-	109	959	-	-	-	-	-	-	1,843	2,911
Web design and hosting	-	13,974	6,711	-	-	-	-	-	-	125	20,810
Product Development	-	-	770	-	-	-	90	-	-	-	860
Depreciation	-	-	-	-	-	-	-	-	-	4,236	4,236
Audit, accountancy and professional fees	-	-	-	-	480	-	5,808	-	7,933	2,383	16,604
Trustee costs	-	-	-	-	-	-	-	-	3,618	-	3,618
	19,518	166,370	116,820	45,281	8,922	4,042	57,641	113,546	52,576	155,538	740,254
Support costs	5,264	50,724	37,681	14,332	1,746	1,434	17,593	12,207	14,557	(155,538)	-
Governance costs	2,461	20,989	14,738	5,712	1,126	510	7,272	14,325	(67,133)	-	-
Total expenditure 2020	27,243	238,083	169,239	65,325	11,794	5,986	82,506	140,078	-	-	740,254

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

8a Analysis of expenditure (Prior 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	-	-	964	5,262	-	424	132	6,482	-	61,548	74,812
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	7,995	-	-	-	558	-	-	4,020	21,250
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	94,515	70,977	-	7,674	37,725	53,670	54,252	128,458	552,299
Support costs	4,821	26,484	28,995	26,862	-	2,172	14,954	6,532	17,638	(128,458)	-
Governance costs	5,049	15,380	18,384	13,806	-	1,493	7,338	10,440	(71,890)	-	-
Total expenditure 2019	35,829	120,933	141,894	111,645	-	11,339	60,017	70,642	-	-	552,299

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

9 Net income/(expenditure) for the year

This is stated after charging:

	2020 £	2019 £
Auditors' remuneration (excluding VAT): Audit	6,550	6,420

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

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	444,104	307,056
Social security costs	44,699	31,868
Employer's contribution to defined contribution pension schemes	23,111	15,858
	511,914	354,782

No employee earned more than £60,000 during the year (2019: Nil).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £218,060 (2019: £161,296).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £509 (2019: £288). No expenses were incurred by members in 2020 (2019: Nil) 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:

	2020 No.	2019 No.
Raising Funds	0.9	0.9
Policy, Research and Communication	10.3	9.3
Information Development	2.7	2.7
Information Line –Nurses	1.0	1.0
Outreach	1.8	1.6
Peer Navigator	0.2	–
Support	5.8	5.8
Governance	0.4	0.4
	23.0	21.6

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

12 Staff numbers (continued)

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

	2020 No.	2019 No.
Cost of Raising Funds	0.18	0.14
Policy, Research and Communication	3.21	1.70
Information Development	2.50	2.21
Information Line –Nurses	0.80	0.80
Outreach	1.52	1.18
Peer Navigator	0.13	–
Support	1.55	1.12
Governance	0.10	0.08
	9.99	7.23

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 2020 time recording exercise resulted in a substantial increase to the 2019 charge to £269,183 (2019: £153,774).

As at 31 December 2020, two of the seven (2019: two of the six) trustees of Compassion in Dying are 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 £2,550 (2019: £3,335) 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	12,852	12,852
Depreciation		
At the start of the year	5,295	5,295
Charge for the year	4,236	4,236
	9,531	9,531
Net book value		
At the end of the year	3,321	3,321
At the start of the year	7,557	7,557

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

16 Debtors

	2020 £	2019 £
Trade debtors	–	186
Prepayments	5,207	5,815
Other debtors	614	
Accrued income	2,756	21,787
	<u>8,577</u>	<u>27,788</u>

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	6,905	12,444
Taxation and social security	5,272	5,962
DID current account (see note 13)	20,281	21,465
Accruals	9,035	8,143
	<u>41,493</u>	<u>48,014</u>

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

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	3,321	–	3,321
Net current assets	760,937	16,687	777,624
	<u>764,258</u>	<u>16,687</u>	<u>780,945</u>

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

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	7,557	–	7,557
Net current assets	124,774	–	124,774
	<u>132,331</u>	<u>–</u>	<u>132,331</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2020

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	-	27,921	(169,239)	141,318	-
Information Line – Nurses	-	-	(65,325)	65,325	-
Peer Navigator	-	20,000	(11,794)	-	8,206
Reaching Communities	-	10,773	(82,506)	80,214	8,481
Lambeth Advance Care Planning Project	-	128,315	(140,078)	11,763	-
Total restricted funds	-	187,009	(468,942)	298,620	16,687
Unrestricted funds:					
General funds	504,176	830,014	(271,312)	(298,620)	764,258
Total unrestricted funds	504,176	830,014	(271,312)	(298,620)	764,258
Total funds	504,176	1,017,023	(740,254)	-	780,945

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	-	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

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.

Peer Navigator

The Peer Navigator service supports those affected by a recent diagnosis, or facing important treatment decisions. It provides support from someone who has been through similar experiences, and can help people to come to terms with a new diagnosis and plan next steps, make decisions about complex treatment options and speak to their doctor, family and friends about their diagnosis.

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

	2020	2019
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	276,769	133,619
Dividends, interest and rent from investments	(340)	(1,392)
Depreciation on Fixed Assets	4,236	4,236
Increase in debtors	19,211	4,466
Increase/(decrease) in creditors	(6,521)	(36,719)
Net cash used in operating activities	293,355	104,210

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 £650k before costs, which has not been included in income for the year ended 31 December 2020, because neither final estate accounts nor a cash disbursement have been received.