

Company number: 05856324

Charity Number: 1120203

Compassion in Dying

Report and financial statements

For the year ended 31 December 2017

Compassion in Dying

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Compassion in Dying

Reference and administrative information

For the year ended 31 December 2017

Company number 05856324 registered in the United Kingdom

Charity number 1120203 – registered in England and Wales

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

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

Victoria Butler–Cole	Chair
Jo Gibbons	
Dr Helen Jamison	
Mark Jarman–Howe	Appointed 6 November 2017
Barbara Monroe	Appointed 22 May 2017
Nicola Swan	Deputy Chair and appointed Treasurer
Karen Sumpter	
Paul Woodward	Appointed 22 May 2017
Richard Scheffer	Resigned 22 May 2017
Nicholas Chalmers	Resigned 20 January 2017

Key management personnel	Sarah Wootton	Chief Executive and Company Secretary
	Davina Hehir	Director of Policy and Legal Strategy
	David Pearce	Director of Fundraising and Marketing
	Usha Grieve	Director of Partnerships and Services
	Thomas Davies	Director of Campaigns & Communications
	Natalie Koussa	Director of Partnerships & Services (maternity cover)

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 2017

The trustees present their report and the audited financial statements for the year ended 31 December 2017.

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 and activities

Purposes and aims

Compassion in Dying is a national charity that supports people at the end of life to have what they consider to be a good death by providing information and support around their rights and choices. We are the leading provider of free Advance Decisions in the UK and we also conduct and review research into rights and choices in end-of-life care.

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

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

We aim to achieve large-scale culture change around death and dying so that end-of-life care is person-centred not doctor-centred.

In particular we envisage a world where:

- People are able to openly talk about their wishes for the end of life, including their goals, priorities and preferences for care.
- People make informed choices, have the opportunity to discuss those choices with healthcare professionals and understand the likely outcomes of decisions about treatment.
- People plan their care and record their choices.

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

- providing individuals, carers and professionals with free information about their rights and choices. This includes information and support to make a legally binding Advance Decision and guidance on making a Health and Welfare Lasting Power of Attorney (LPA);
- delivering services which support people to ensure their wishes can be respected, including:
 - an information line
 - community awareness-raising activities, and one-to-one support
 - training for healthcare professionals, and those working in voluntary and community organisations

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For the year ended 31 December 2017

- free information, including factsheets and publications
- MyDecisions – a free website for creating an Advance Decision or Advance Statement
- conducting and reviewing relevant research into rights and choices in end-of-life care; and
- putting pressure on Government and other policy makers to prioritise patient choice at the end of life

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

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

Achievements and performance

Information development

- The number of calls to the **information line** in 2017 increased by 109%, compared to 2016; particularly significant when compared to the 30% increase in demand between 2015 and 2016. Calls are also increasing in length and complexity. In response, we have extended our information line offer to include a Specialist Information and Support Nurse, who supports callers to consider complex, value-based care decisions and to record and share their preferences for their care and treatment. Importantly, more than 80% of the people we support say that planning for their care and treatment gives them greater peace of mind, enabling them to live well throughout their life.
- The increase in demand for the information line was mirrored by an increase in demand for our **publications**. Throughout 2017, we sent out 3,270 Advance Decision packs, and more than 2,000 other information resources including Starting the Conversation and Planning Ahead booklets; 60% more materials than we provided in 2016. A further 22,000 information resources were downloaded from the website.
- Our **new Advance Decision pack** was launched in May 2017. The pack was informed by learning from our information line and outreach services, and consultation with clinicians, lawyers and people we support through our services. Since its launch, feedback has been positive: "I'd also like to express my gratitude for your many free online resources, particularly the Advance Decision template which makes this daunting task so much more accessible and less overwhelming".
- Following mixed-methods research undertaken in 2016 with more than 600 dying people and their carers, we launched a new publication – What now? Questions to ask after a terminal diagnosis – in response to finding that people were often not given information about their prognosis or treatment options in ways they could understand.

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- In response to user feedback, the MyDecisions website has undergone further development in 2017. There was a 66% increase in usership between 2016 and 2017, and more than 7,200 forms have now been created using the website.

Outreach and community development

Throughout 2017, our outreach and community development focused in two geographic areas: Lambeth (South London) and East Lancashire.

- Our London-based work focused on Lambeth's Portuguese-speaking communities, who are often excluded from mainstream health and care support and who experience poor health outcomes, and was structured on two levels:
 1. Community-based outreach: in collaboration with a range of local community organisations, we engaged community groups in discussions about their values and preferences for their care and treatment; and provided one-to-one support for people to complete an advance statement (a record of their values, beliefs and wishes for care) which they can share with their GP or healthcare team. This work enables people to articulate what matters to them, and is known to be most valuable for communities who might have different preferences or values to the mainstream population.
 2. Capability building with local organisations through the provision of CPD-accredited training for healthcare professionals; bilingual documentation; and development of cross-referral partnerships.
- Our work in East Lancashire focused on delivering training to local care home managers and wider staff; and developing local partnerships to support people with dementia and their carers to benefit from advance care planning opportunities.
- We published the My Life, My Decision programme summary report highlighting learning from our Big Lottery-funded work to engage individuals, communities and healthcare professionals in planning for the end of life.

Training

We continue to deliver our Continuing Professional Development (CPD) accredited training to organisations seeking our expertise on understanding how to initiate and undertake meaningful advance care planning conversations, understanding capacity and decision-making within the framework of the Mental Capacity Act, and how to implement decisions documented through an Advance Decision or through the appointment of a Lasting Power of Attorney. In 2017, we were commissioned by East Lancashire Clinical Commissioning Group to deliver ten training sessions to care home teams; and we delivered further CPD-accredited and bespoke sessions nationally.

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Trustees' annual report

For the year ended 31 December 2017

Policy, research and communications

- In 2017 we responded to 12 public consultations led by organisations such as the National Institute for Health and Care Excellence (NICE), the Royal College of General Practitioners (RCGP) and the Nursing and Midwifery Council (NMC) to share our experience of supporting people to make Advance Decisions, to highlight the importance of the range of advance care planning tools available, and to explain that individuals as well as healthcare professionals can initiate advance care planning discussions. .
- Compassion in Dying participated in an NHS England roundtable event and contributed to subsequent development of NHS England's new Dementia Advance Care Planning resource, which includes links to Compassion in Dying's resources.
- Throughout the year, we attended a total of 58 conferences during which we contributed through speaking, facilitating workshops or holding information stalls; an indication of our reputation in the field of person-centred end of life care.
- We became members of four coalitions including the Think Local Act Personal partnership and the Coalition for Collaborative Care.
- Compassion in Dying was well-represented in the media, with 47 print and online features, and 21 across TV and radio. Highlights included:
 - the launch of our '*Make it Your Decision*' campaign through which we secured national and regional TV and radio coverage and many guest blogs on health and care websites.
 - Our '*Tea Talk and Samosas*' and '*Tie Your Camel First*' reports (which shared learning from our community outreach with diverse communities) were featured in the Journal of Dementia Care and Nursing Older People.
 - Reactions to the legal cases of M, Mrs P, Mr Y, and the national media coverage around Brenda Grant were featured across national and regional print and radio.
 - The launch of our new publication – *What Now? Questions to ask after a terminal diagnosis* – secured guest blogs on health/care sites, and comment pieces in eHospice, GP Online and Final Choices.

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 ninth year of the charity being operational and taking on obligations to staff. The total income received was £452,000 against a prior year figure of £701,000.

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For the year ended 31 December 2017

Of the total received, £311,000 was unrestricted including a further £150,000 from the Bernard Lewis Family Charitable Trust. Unrestricted income during the year also included £9,000 from training relating to advanced care planning and £1,800 of bank interest.

The remaining £142,000 related to donations for restricted funds for various projects:

- Information Development received £92,000 in total and included £10,000 from Dorothy Bishop and £20,000 from the Swire Trust.
- The Information Line – Nurses Project received £50,000 from the CHK charity trust as part of a funded project running to the end of October 2019.

Total resources expended in 2017 were £473,000 (2016:£ 841,000) of which £181,000 was spent directly on restricted activities namely Information Development, (2016:£151,000) and the Information Line – Nurses Project £17,000 (2016: Nil). Information Development was part-funded from reserves as agreed by the board in order to expand the offerings available.

Within the total resources expended, £431,000 – 91% (2016 – 93%) represented expenditure on charitable activities (as defined by the Charities SORP).

Total incoming resources of £452,000 and resources expended of £473,000 gave a net decrease in funds of £21,000, but still leaving a strong balance sheet position at year-end with cash balances of £417,000. At the year-end, £23,000 was due to Dignity in Dying for staff resource and accommodation overheads, relating to the quarter to the end of December 2017.

Principal risks and uncertainties

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

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

Compassion in Dying

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For the year ended 31 December 2017

Remuneration Policy

Compassion in Dying aims to maintain competitiveness of pay for its employees, while also controlling pay bill 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 2017 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 on several occasions, discussed the charity's reserves requirements. They are satisfied that the charity has sufficient reserves to enable it to fulfil its immediate commitments. At the year-end the charity held £323,000 in unrestricted funds (2016: £369,000) and £33,000 in restricted funds (2016: £8,000).

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 £107,000, this should be sufficient to cope with immediate demands.

Future focus

Throughout 2018, we will build on the arrival of our Support and Information Nurse, and the publication of *What now?* to further develop and broaden our support offer, with the overall aim of empowering people to:

- think about their health and what quality of life means to them
- discuss their health/condition/illness with healthcare professionals, family members and/or friends
- think about their treatment options and their priorities
- make decisions in line with their values and wishes
- record and share their priorities for treatment and care

We will review and launch an updated version of our flagship publication: *Planning Ahead: My treatment and care*, as well as our *Healthcare Professionals' Toolkit*, and several of our factsheets. We will also trial offering *Compassion in Dying's* resources in an open-source format so that other organisations can freely use them without our branding, with the aim of actively collaborating with other organisations in supporting more people to plan ahead.

Building on our research with more than 600 people, we will develop and undertake a research project to better understand why people are not accessing the information they need, when they need it most. This work will explore solutions to overcome this problem – allowing us to test our assumptions and work towards building a scalable online prototype.

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We will continue to input into national level consultations, highlighting the impact of policy on individual experience; and we will publish a new document setting out how our policy calls are grounded in real people's experiences.

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

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

Appointment of trustees

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

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

Trustee induction and training

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

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

Related parties and relationships with other organisations

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

Dignity in Dying and Compassion in Dying are sister organisations, both concerned with the welfare of individuals at the end of their lives, but with different aims. Compassion in Dying was established to advance the charitable objects set out above. The charity provides information, support and training on end-of-life issues, and commissions and publishes research on matters of end-of-life care.

Compassion in Dying

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For the year ended 31 December 2017

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 SORP
- 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

Compassion in Dying

Trustees' annual report

For the year ended 31 December 2017

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 2017 was 10 (2016:7). 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 21 May 2018 and signed on their behalf on by

Nicola Swan
Treasurer

Victoria Butler-Cole
Chair

Independent auditors' report

To the members of

Compassion in Dying

Opinion

We have audited the financial statements of Compassion in Dying (the 'charitable company') for the year ended 31 December 2016 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 2016 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

Independent auditors' report

To the members of

Compassion in Dying

- 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

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.

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.

Independent auditors' report

To the members of

Compassion in Dying

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.
- 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.

Joanna Pittman (Senior statutory auditor)

29 May 2018

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 2017

	Note	Unrestricted £	Restricted £	2017 Total £	Unrestricted £	Restricted £	2016 Total £
Income from:							
Donations and legacies	2	299,802	-	299,802	324,641	-	324,641
Charitable activities							
Information Development	3	-	91,532	91,532	-	31,294	31,294
Information Line – Nurses	4	-	50,000	50,000	-	-	-
My Life My Decision	5	-	-	-	-	336,799	336,799
Training		8,965	-	8,965	-	-	-
Other Income		-	-	-	5,842	-	5,842
Investments		1,769	-	1,769	2,250	-	2,250
Total income		310,536	141,532	452,068	332,733	368,093	700,826
Expenditure on:							
Raising funds		41,096	-	41,096	58,767	-	58,767
Charitable activities							
Policy, research and communication		82,720	-	82,720	66,566	-	66,566
Information Development		-	180,168	180,168	-	150,663	150,663
My Life My Decision		-	-	-	-	544,506	544,506
Information Line– Nurses		-	17,049	17,049	-	-	-
Training		2,427	-	2,427	-	-	-
Outreach		142,109	7,197	149,306	20,576	-	20,576
Total expenditure	6	268,352	204,414	472,766	145,909	695,169	841,078
Net income / (expenditure) for the year	8	42,184	(62,882)	(20,698)	186,824	(327,076)	(140,252)
Transfers between funds		(88,331)	88,331	-	(327,381)	327,381	-
Net movement in funds		(46,147)	25,449	(20,698)	(140,557)	305	(140,252)
Reconciliation of funds:							
Total funds brought forward		369,271	7,502	376,773	509,828	7,197	517,025
Total funds carried forward		323,124	32,951	356,075	369,271	7,502	376,773

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 17 to the financial statements.

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2017

	Note	£	2017 £	£	2016 £
Current assets:					
Debtors	13	11,251		2,088	
Cash at bank and in hand		417,055		510,415	
		<u>428,306</u>		<u>512,503</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	72,231		135,730	
				<u>135,730</u>	
Net current assets			356,075		376,773
Total net assets			356,075		376,773
			<u><u>356,075</u></u>		<u><u>376,773</u></u>
The funds of the charity:	17a				
Restricted income funds			32,951		7,502
Unrestricted funds			323,124		369,271
			<u>356,075</u>		<u>376,773</u>
Total charity funds			356,075		376,773
			<u><u>356,075</u></u>		<u><u>376,773</u></u>

Approved by the trustees on 21 May 2018 and signed on their behalf by

Nicola Swan
Treasurer

Victoria Butler Cole
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2017

	Note	2017	2016
		£	£
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	18	(95,129)	(189,611)
Cash flows from investing activities:			
Dividends, interest and rents from investments		1,769	2,250
Net cash provided by / (used in) investing activities		<u>1,769</u>	<u>2,250</u>
Change in cash and cash equivalents in the year		(93,360)	(187,361)
Cash and cash equivalents at the beginning of the year		<u>510,415</u>	<u>697,776</u>
Cash and cash equivalents at the end of the year		<u><u>417,055</u></u>	<u><u>510,415</u></u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2017

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

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

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

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

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

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

i) Expenditure and irrecoverable VAT

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

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

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

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

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

1 Accounting policies (continued)

j) Allocation of support costs (continued)

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

● Cost of Raising Funds	6%
● Policy, Research and Communication	18%
● Information Development	38%
● Outreach	34%
● Information Line – Nurses	4%

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

k) 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.

l) 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.

m) 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.

n) 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 2017

2 Income from donations and legacies

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Legacies				
Goodzeit	23,065	-	23,065	-
Podbylski	4,188	-	4,188	-
Bate	1,000	-	1,000	-
Boswall	-	-	-	14,691
Homer	-	-	-	6,876
Total legacies	28,253	-	28,253	21,567

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Donations				
The GW Cadbury Charitable Trust	20,000	-	20,000	8,000
Elaine Ray	10,000	-	10,000	-
The Bernard Lewis Family Charitable Trust	150,000	-	150,000	150,000
Peter Brown	15,000	-	15,000	80,000
Robert Martin	1,500	-	1,500	-
Joffe Trust	2,500	-	2,500	5,000
Charlotte Heber Percy	20,000	-	20,000	5,000
Arcadia Trust	10,000	-	10,000	-
Sigrid Rausing Trust	5,000	-	5,000	-
Meryl Cruickshank	1,000	-	1,000	-
Gift Aid	5,853	-	5,853	34,689
General donations under £1,000	30,696	-	30,696	20,385
Total donations	271,549	-	271,549	303,074
Total income from legacies and donations	299,802	-	299,802	324,641

Income from charitable activities:

3 Information development

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Dorothy Bishop	-	10,000	10,000	10,000
Swire Trust	-	20,000	20,000	20,000
Gift Aid	-	11,619	11,619	-
Other Under £1,000	-	49,913	49,913	1,294
	-	91,532	91,532	31,294

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2017

4. Information Line – Nurses

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
CHK Charities	-	50,000	50,000	-
	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>

5. My Life My Decision

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Big Lottery Fund – MLMD	-	-	-	336,799
	<u>-</u>	<u>-</u>	<u>-</u>	<u>336,799</u>
Total income from charitable activities	<u>-</u>	<u>141,532</u>	<u>141,532</u>	<u>368,093</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2017

6 Analysis of expenditure

	Charitable activities									2017 Total £	2016 Total £
	Cost of raising funds £	Policy, research and communication £	Information development £	Information Line- Nurses £	My Life My Decision £	Training	Outreach £	Governance costs £	Support costs £		
Staff costs (Note 9)	10,919	42,147	86,225	9,500	-	-	82,541	19,175	44,500	295,007	389,940
Other staff costs	-	-	1,094	1,089	-	451	4,971	-	9,473	17,078	19,502
Grants payable (Note 7)	-	-	-	-	-	-	-	-	-	-	184,894
Office costs	-	-	980	826	-	264	2,687	-	54,866	59,623	87,274
Project costs	10,524	8,356	19,351	-	-	-	-	-	-	38,231	110,003
Volunteer costs	-	-	-	-	-	-	-	-	-	-	33
Seminars, conferences and meetings	-	1,275	-	-	-	-	-	-	-	1,275	750
Literature, printing and postage	10,992	250	210	-	-	1,465	1,342	-	5,357	19,616	3,509
Web design and hosting	-	4,977	18,588	-	-	-	-	-	-	23,565	34,540
Audit, accountancy and professional fees	-	-	-	-	-	-	8,696	7,369	294	16,359	5,761
Trustee costs	-	-	-	-	-	-	-	2,012	-	2,012	4,872
	32,435	57,005	126,448	11,415	-	2,180	100,237	28,556	114,490	472,766	841,078
Support costs	4,990	19,263	39,408	4,342	-	-	37,723	8,764	(114,490)	-	-
Governance costs	3,671	6,452	14,312	1,292	-	247	11,346	(37,320)	-	-	-
Total expenditure 2017	41,096	82,720	180,168	17,049	-	2,427	149,306	-	-	472,766	
Total expenditure 2016	58,767	66,566	150,663	-	544,506	-	20,576	-	-		841,078

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2017

7 Grant making

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

	2017 £	2016 £
East London	–	35,063
Hillingdon	–	18,803
Lancashire	–	38,039
Oxfordshire	–	23,452
Trafford	–	21,374
South Tyneside	–	25,235
South Lakeland	–	22,928
Total	–	184,894

The project was concluded in October 2016.

8 Net outgoing resources for the year

This is stated after charging:

	2017 £	2016 £
Auditors' remuneration (excluding VAT): Audit	6,130	6,000

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

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	254,562	349,203
Redundancy Costs	1,709	–
Social security costs	24,149	28,495
Employer's contribution to defined contribution pension schemes	14,587	12,242
	295,007	389,940

No employee earned more than £60,000 during the year (2016: Nil).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £118,891 (2016: £94,688).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £482 (2016: £2,024) incurred by 2 (2016: 2) members relating to attendance at meetings of the trustees.

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2017

10 Staff numbers

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

	2017 No.	2016 No.
Raising Funds	0.8	1.5
Policy, Research and Communication	7.5	5.0
Information Development	2.6	1.9
Information Line –Nurses	0.3	0.0
My Life My Decision	–	4.5
Outreach	2.7	0.7
Support	6.5	7.0
Governance	0.3	0.5
	<hr/>	<hr/>
	20.7	21.1
	<hr/> <hr/>	<hr/> <hr/>

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

	2017 No.	2016 No.
Cost of Raising Funds	0.08	0.40
Policy, Research and Communication	0.78	0.84
Information Development	2.46	1.92
Information Line –Nurses	0.04	0.00
My Life My Decision	0.00	3.61
Outreach	1.52	0.52
Support	1.00	1.71
Governance	0.01	0.29
	<hr/>	<hr/>
	5.89	9.29
	<hr/> <hr/>	<hr/> <hr/>

11 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 14.

As at 31 December 2017, two of the eight (2016: one of the six) trustees of Compassion in Dying is also a board member of Dignity in Dying. The two organisations have separate chairs and treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

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

12 Taxation

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

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2017

13 Debtors

	2017 £	2016 £
Trade debtors	604	178
Prepayments	6,459	1,910
Accrued income	4,188	-
	<u>11,251</u>	<u>2,088</u>

14 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	13,332	35,028
Taxation and social security	1,313	4,071
DID current account (see note 11)	23,384	74,515
Accruals	14,202	22,116
Deferred income – donations received in advance (note 15)	20,000	-
	<u>72,231</u>	<u>135,730</u>

15 Deferred income

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

	2017 £	2016 £
Balance at the beginning of the year	-	150,000
Amount released to income in the year	-	(150,000)
Amount deferred in the year	20,000	-
	<u>20,000</u>	<u>-</u>
Balance at the end of the year	<u>20,000</u>	<u>-</u>

16a Analysis of net assets between funds (current year)

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

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	369,271	7,502	376,773
Net assets at the end of the year	<u>369,271</u>	<u>7,502</u>	<u>376,773</u>

Compassion in Dying

Notes to the financial statements

For the year ended 31 December 2017

17a 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	305	91,532	(180,168)	88,331	-
Information Line- Nurses	-	50,000	(17,049)	-	32,951
Big Lottery Fund – ELRA	7,197	-	(7,197)	-	-
Total restricted funds	7,502	141,532	(204,414)	88,331	32,951
Unrestricted funds:					
General funds	369,271	310,536	(268,352)	(88,331)	323,124
Total unrestricted funds	369,271	310,536	(268,352)	(88,331)	323,124
Total funds	376,773	452,068	(472,766)	-	356,075

17b 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	-	31,294	(150,663)	119,674	305
Big Lottery Fund – ELRA	7,197	-	-	-	7,197
Big Lottery Fund – MLMD	-	336,799	(544,506)	207,707	-
Total restricted funds	7,197	368,093	(695,169)	327,381	7,502
Unrestricted funds:					
General funds	509,828	332,733	(145,909)	(327,381)	369,271
Total unrestricted funds	509,828	332,733	(145,909)	(327,381)	369,271
Total funds	517,025	700,826	(841,078)	-	376,773

Purposes of restricted funds**Information Line Fund**

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

Big Lottery Funds – ELRA and MLMD

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

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

18 Reconciliation of net expenditure to net cash flow from operating activities

	2017 £	2016 £
Net expenditure for the reporting period (as per the statement of financial activities)	(20,698)	(140,252)
Dividends, interest and rent from investments	(1,769)	(2,250)
(Increase)/decrease in debtors	(9,163)	48,812
Increase/(decrease) in creditors	(63,499)	(95,921)
Net cash used in operating activities	(95,129)	(189,611)

19 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.