

Company number: 4452809

# Dignity and Choice in Dying

Report and financial statements

For the year ended 31 December 2018

# Dignity and Choice in Dying

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### For the year ended 31 December 2018

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## Dignity and Choice in Dying

### Reference and administrative details

For the year ended 31 December 2018

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<b>Status</b>	The organisation is a company limited by guarantee, incorporated on 31 May 2002 in the United Kingdom.	
<b>Company number</b>	4452809	
<b>Registered office and operational address</b>	181 Oxford Street London W1D 2JT	
<b>Directors</b>	Baroness Molly Meacher Cameron Brown Jane Calvert-Lee Marie-Louise Clayton Lord Andrew Cooper Dr Jacky Davis Jo Gibbons Robert Hazell Mark Jarman-Howe Rabbi Dr Jonathan Romain David Spenser	(resigned 01 January 2019)  (appointed 27 July 2018)      (resigned 01 October 2018)
<b>Company Secretary</b>	Sarah Donaldson Wootton	
<b>Bankers</b>	Co-Operative Bank PO Box 250 Skelmersdale WN8 6WT	
<b>Auditor</b>	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 108-114 Golden Lane LONDON EC1Y 0TL	

## Dignity and Choice in Dying

### Directors' annual report

#### For the year ended 31 December 2018

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

The directors who served during the year are shown on page 1.

Dignity and Choice in Dying (known as Dignity in Dying) is a company limited by guarantee. In the event of the company being wound up, the liability in terms of the members is limited to £1 per member of the company.

#### Principal activities

The Company's objects are to advance throughout the United Kingdom of Great Britain and Northern Ireland and the Republic of Ireland, the Isle of Man and the Channel Islands (by means which at all times are consistent with the laws of all relevant jurisdictions) patient choice at the end of life; and without prejudice to the generality of the foregoing:

- To take such lawful steps and measures as may be necessary (including where applicable seeking to secure change in the law) in order to secure choice for persons at the end of life and in particular the option of a medically assisted death for competent, terminally ill adults;
- To relieve suffering by the advancement of the education of the general public and health care professionals in all areas relating to end of life healthcare options; and
- To promote the development of the law in connection with end of life options including legally recognised provisions for the carrying out of a persons' wishes, such as living wills and advance statements.

#### Review of activities, achievements and future developments

2018 was a year of intensive activity for Dignity in Dying, as the organisation continued to deliver on its existing strategy as well as maximizing new opportunities.

#### Key Events of 2018:

- We appealed Noel Conway's judicial review to the Court of Appeal, which heard his case in May. Unfortunately the Court of Appeal decided to reject his case and so we appealed the judgment to the Supreme Court, which ultimately declined to give Noel's case a full hearing. President of the Supreme Court Lady Hale, stated that assisted dying was an issue of "fundamental importance" but it was determined that there was insufficient prospect of success for the case. While this was clearly not the outcome we wanted, Noel's case forged significant achievements offering potential for further action:
  - In the courts, the case confirmed that the courts have the authority to judge the compatibility of the blanket ban on assisted dying with the Human Rights Act; this being a significant victory that was hard-fought against, by the Secretary of State for Justice's legal team.

## Dignity and Choice in Dying

### Directors' annual report

#### For the year ended 31 December 2018

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- In the public arena, Noel's case brought the subject to the attention of many more people through coverage on the BBC, ITV, Sky and Channel 4 and numerous print outlets.
  - In Parliament, in May we held an event for our 'I'm With Noel' campaign, which saw a good attendance amongst MPs, including many who had not engaged with Dignity in Dying before. Many MPs are beginning to change their minds after talking to some of the campaigners with personal stories who had come to the event.
- We supported the campaign to legalise assisted dying in Guernsey. While the Bill was defeated after a three-day debate in the States of Guernsey, the campaign captured the attention of media not just on the island but in the UK and around the world. The debate in Guernsey also sparked interest in other Crown Dependencies and Overseas Territories. In the Falkland Islands, the Legislative Assembly voted in support of assisted dying in July, though stopped short of attempting to change the law on the islands. In both Jersey and the Isle of Man, there were important discussions and meetings to try and ensure that there would be legislative debates on assisted dying in both jurisdictions.
- In February we secured a front page in the British Medical Journal and extensive coverage that challenged the British Medical Association's decision not to survey its membership regarding the BMA's opposition to assisted dying.
- Our report, 'The True Cost: How the UK outsources death to Dignitas' published in late 2017, continued to have huge impact on the assisted dying debate. We secured further media coverage resulting from the report, including an article from the Labour Deputy Leader Tom Watson MP, whose mind was changed after meeting with two constituents whose experiences had emerged as a result of the report. We held a meeting of the All-Party Parliamentary Group (APPG) on Choice at the End of Life in January, which attracted a record number of MPs to attend after a successful supporter lobbying effort, which covered the issues raised in the report.
- Following the promotion of our previous APPG Chair Kit Malthouse to a ministerial position, we recruited Nick Boles MP as the new Chair of the APPG. An article he wrote and an APPG meeting he chaired in June on the subject of how he had changed his mind on assisted dying received attention in the media and again attracted a large number of Parliamentary attendees.
- We also held a meeting of the APPG in December 2018 that featured contributions from Sir John Temple, former President of the BMA, along with Dr Sandy Buchman and Dr Jeff Blackmer of the Canadian Medical Association, covering the opposition of the medical organisations in the UK and the changing position of the CMA and the new assisted dying laws in Canada.
- We increased the size and reach of our local campaign network, which now has more than 40 groups across more than 200 constituencies.
- We have also grown our membership and support, with a total active membership of more than 20,552, an email list of 200,000 supporters, a Twitter following of 53,000 and a Facebook following of over 334,000.
- Over the course of the year we developed a programme of influential media coverage with extensive coverage in the Mirror and the Times in England and the Herald in Scotland among others.

## Dignity and Choice in Dying

### Directors' annual report

#### For the year ended 31 December 2018

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- Our campaign in Scotland also made significant progress in securing greater public awareness, positive media coverage, and in developing cross-party political networks. We also gave evidence to the Scottish Parliament's Equalities and Human Rights Committee.

Dignity in Dying has an agenda for 2019 which includes, among other things:

- Supporting our members and local groups to lobby undecided or persuadable MPs in order to increase support for law change in the House of Commons.
- Developing our successful lobbying strategy into 2019 with renewed investment into targeted recruitment of supporters in the constituencies of MPs who we believe are likely to change their minds.
- Producing new research, based on the success of our *The True Cost: How the UK outsources death to Dignitas* report.
- Launching a public campaign in Scotland to grow and demonstrate public pressure for law change and reach Members of the Scottish Parliament.
- Exploring opportunities to pursue legislative efforts in other jurisdictions to ensure all parts of the UK and British Isles can have a more compassionate assisted dying law.
- Working with Healthcare Professionals for Assisted Dying to support efforts to change the positions of medical organisations so that they can have a more representative and less hostile stance to assisted dying. (The Royal College of Physicians moved to a position of neutrality on assisted dying in March 2019).
- Considering the possibilities for bringing or supporting new legal cases to press for a change in the law.

### Organisation

The Company's staff works under the direction of a Chief Executive who is accountable to the board. The board consisted of ten directors during the year, (one having resigned in October 2018): seven elected directors, two selected directors and one co-opted director.

Elected and selected directors serve up to two three-year terms and co-opted directors serve a one-year term, which is renewable up to five times.

### Financial review

Income for 2018 was £1,593k against £1,269k in 2017.

This was broadly broken down as 80% from member subscriptions and general donations and 20% from legacies. Income from subscriptions and general donations has increased, as the Noel Conway case has progressed through the courts system and also as a result of activities relating to the new research report to be published in 2019 and the Supporter Recruitment Campaign.

## Dignity and Choice in Dying

### Directors' annual report

For the year ended 31 December 2018

INCOME	2018		2017	
Membership Subscriptions and Donations	£1,164,956	73.1%	£989,015	77.9%
Legacies and Bequests	£318,986	20.1%	£227,623	17.9%
High Value Donors	£103,598	6.5%	£47,181	3.7%
Other	£5,065	0.3%	£4,851	0.5%
<b>TOTAL INCOME</b>	<b>£1,592,605</b>	<b>100.0%</b>	<b>£1,268,670</b>	<b>100.0%</b>

Total expenditure for 2018 was £1,625k against £1,637k in 2017.

EXPENDITURE	2018		2017	
Campaign and Media	£461,076	28.4%	£377,428	23.1%
Legal, Research and Policy	£329,369	20.3%	£427,264	26.1%
Fundraising and Membership	£365,163	22.5%	£424,324	25.9%
Scotland	£51,116	3.1%	£19,049	1.2%
<b>TOTAL CAMPAIGN EXPENDITURE</b>	<b>£1,206,724</b>	<b>74.3%</b>	<b>£1,248,065</b>	<b>76.3%</b>
General Administration	£418,644	25.7%	£388,488	23.7%
<b>TOTAL EXPENDITURE</b>	<b>£1,625,368</b>	<b>100.0%</b>	<b>£1,636,553</b>	<b>100.0%</b>

<b>LOSS FOR THE YEAR</b>	<b>£(32,763)</b>	<b>£(367,883)</b>
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Due to the increased activity resulting from the Noel Conway case, expenditure has also substantially increased in the current year. The main areas of movement over the previous year were:

**1 Legal, Research and Policy (–£98k)**

Expenditure in this area has fallen significantly in the year under review mainly due to lower legal fees, following the appeal for the Noel Conway v Ministry of Justice legal case having ended during the latter part of the year.

**2 Campaign and Media (+£84k)**

2018 saw an increase in costs mainly due to expenditure on the Supporter Recruitment Campaign which was funded by a specific donation given for that purpose.

**3 Fundraising and Membership (–£59k)**

Expenditure in this area has fallen this year due to a reduced amount being spent on membership recruitment in the current year.

**4 Scotland (+£32k)**

2018 saw activity in Scotland gathering pace, resulting in increased expenditure in political campaigning in Scotland and this is expected to continue through into 2019.

## Dignity and Choice in Dying

### Directors' annual report

#### For the year ended 31 December 2018

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##### 5 Administration (+£30k)

The increase in Administration costs reflects the increased office rental which was agreed with the landlords in the latter part of the year.

The board needs to continue to review the balance between expenditure on ongoing campaigns and the protection of reserves needed for the future. Membership fees paid by our core supporters ideally using a direct debit provides us with our only semi predictable source of future income.

##### Sister organisation

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. Dignity in Dying campaigns to extend individual rights at the end of life, while Compassion in Dying works to facilitate the uptake of existing rights and choices at the end of life. Compassion in Dying is not involved in Dignity in Dying's campaign to change the law. The two organisations share premises and some staff, including a joint CEO, but have separate boards, which operate independently.

The two organisations have separate treasurers and any dealings between them are on an arm's length basis. Most of the Dignity in Dying staff work under an employment contract, whereby a percentage of their time is allocated to Compassion in Dying. For 2018, this equated to 30% of total Dignity in Dying staff time (compared to 13% in 2017). There is a charge, between the two organisations to recover these costs and allocate them correctly. Compassion in Dying had an average of three full-time staff and two part-time staff during the year, who were dedicated to Compassion in Dying work only, which included staff funded by specific projects (compared to an average of two full-time staff and two part-time staff in 2017).

A current account exists between the two organisations, which is cleared on a regular basis. The balance as at 31 December 2018 is £47k due to Dignity in Dying from Compassion in Dying. The balance on this account is the net value of minor expense amounts paid by Dignity in Dying on behalf of Compassion in Dying or vice versa and more significantly the cross-charge of a proportion of staff time and overheads. This cross-charge from Dignity in Dying is based on a percentage of time spent on Compassion in Dying projects by Dignity in Dying staff on an individual basis.

The percentage cross-charged is tested periodically through time recording.

To reflect the increased emphasis of Dignity in Dying on education and knowledge around end of life patient choices, a grant was made by Dignity in Dying to Compassion in Dying of £111k to allow Compassion in Dying to deliver work and research in that area during 2018.

The directors holding office at 31 December 2018 did not have any beneficial interest in the company at any point in the reporting period.

## Dignity and Choice in Dying

### Directors' annual report

For the year ended 31 December 2018

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#### Responsibilities of the directors

The directors are responsible for preparing the directors' annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in operation.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Each of the directors confirms that to the best of his/her knowledge there is no information relevant to the audit of which the auditors are unaware. Each of the directors also confirms that he/she has taken all necessary steps to ensure that he/she is aware of all relevant audit information and that this information has been communicated to the auditors.

## Dignity and Choice in Dying

### Directors' annual report

For the year ended 31 December 2018

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#### Auditor

Sayer Vincent LLP were re-appointed as the company's auditor during the year and have expressed their willingness to continue in that capacity.

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

Baroness Molly Meacher  
Chair

Marie-Louise Clayton  
Director

## Independent auditor's report

To the members of

### Dignity and Choice in Dying

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## Opinion

We have audited the financial statements of Dignity and Choice in Dying (the 'company') for the year ended 31 December 2018 which comprise the statement of comprehensive income, statement of financial position and the 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 company's affairs as at 31 December 2018 and of its result 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 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the 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.

## Other information

The other information comprises the information included in the directors' annual report, other than the financial statements and our auditor's report thereon. The directors 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

## Independent auditor's report

To the members of

### Dignity and Choice in Dying

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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 directors' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The directors' 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 directors' 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 directors' annual report and from the requirement to prepare a strategic report.

### Responsibilities of directors

As explained more fully in the directors' responsibilities statement, set out in the directors' annual report, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## Independent auditor's report

To the members of

### Dignity and Choice in Dying

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## 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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

## Use of our report

This report is made solely to the 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 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 company and the 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)

Date

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## Dignity and Choice in Dying

### Statement of Income and Retained Earnings

For the year ended 31 December 2018

	Note	2018 Total £	2017 Total £
<b>Income</b>			
Membership subscriptions and donations	2	1,268,554	1,040,196
Legacies		318,986	227,623
Sundry		1,127	146
Investments		3,938	705
<b>Total Income</b>		<b>1,592,605</b>	<b>1,268,670</b>
<b>Expenditure</b>			
Campaign and Media		461,076	377,428
Legal, Research and Policy		329,369	427,264
Fundraising and Membership Scotland		365,163	424,324
		51,116	19,049
<b>Total Campaign Expenditure</b>		<b>1,206,724</b>	<b>1,248,065</b>
General Administration		418,644	388,488
<b>Total expenditure</b>		<b>1,625,368</b>	<b>1,636,553</b>
<b>Loss on ordinary activities before taxation</b>	3	<b>(32,763)</b>	<b>(367,883)</b>
Taxation charge		(748)	(141)
<b>Loss on ordinary activities after taxation</b>		<b>(33,511)</b>	<b>(368,024)</b>
Accumulated profit at 1 January 2018		1,269,053	1,637,077
<b>Accumulated profit at 31 December 2018</b>		<b>1,235,542</b>	<b>1,269,053</b>

All of the above results are derived from continuing activities (and includes all comprehensive income). There were no other recognised gains or losses other than those stated above. All movements in funds are included within the statement above.

## Dignity and Choice in Dying

### Statement of financial position

Company no. 4452809

As at 31 December 2018

	Note	£	2018 £	2017 £
<b>Fixed assets:</b>				
Property, plant and equipment	6		<u>42,250</u>	<u>55,358</u>
			<b>42,250</b>	<b>55,358</b>
<b>Current assets:</b>				
Debtors	7	226,092	115,012	
Short term investments		251,691	250,000	
Cash at bank and in hand		<u>923,164</u>	<u>1,140,576</u>	
		<b>1,400,947</b>	<b>1,505,588</b>	
<b>Creditors:</b>				
Amounts falling due within one year	8	<u>154,088</u>	<u>243,018</u>	
<b>Net current assets</b>			<u><b>1,246,859</b></u>	<u>1,262,570</u>
<b>Total assets less current liabilities</b>			<u><b>1,289,109</b></u>	<u>1,317,928</u>
<b>Provisions for liabilities</b>	9		<u>53,567</u>	<u>48,875</u>
<b>Net assets</b>			<u><u><b>1,235,542</b></u></u>	<u><u>1,269,053</u></u>
<b>Capital and reserves</b>				
Profit and loss account			<u>1,235,542</u>	<u>1,269,053</u>
<b>Total reserves</b>			<u><u><b>1,235,542</b></u></u>	<u><u>1,269,053</u></u>

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies' regime.

The financial statements were approved by the Board of Directors on 17 May 2019 and signed on behalf of the Board of Directors:

Baroness Molly Meacher  
Chair

Marie-Louise Clayton  
Director

# Dignity and Choice in Dying

## Notes to the financial statements

For the year ended 31 December 2018

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### 1 Accounting policies

#### a) Statutory information

Dignity and Choice in Dying (known as Dignity in Dying) is a company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 181 Oxford Street, London, W1D 2JT.

#### b) Basis of preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis.

#### c) Going concern

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

#### d) Income

Turnover is comprised of legacies, donations and membership subscriptions.

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 by way of donations and gifts is included in full when received. Membership subscriptions are accounted for on a cash basis. Unspent restricted funds are included in the the profit and loss account and their purposes are explained in note 13 .

#### e) Interest receivable

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

#### f) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

#### g) Property, plant and equipment

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 property, plant and equipment, other than freehold land, over their expected useful lives, using the straight line method. The rates applicable are:

● Leasehold improvements	Over the length of the lease
● Office furniture	6 years
● Computer equipment	3 years
● Other fixed assets	3 years

#### h) 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.

## Dignity and Choice in Dying

### Notes to the financial statements

For the year ended 31 December 2018

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#### 1 Accounting policies (continued)

##### i) Creditors and provisions

Creditors and provisions are recognised where the company 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.

##### j) 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.

##### k) Pensions

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

#### 2 Turnover

Turnover is attributable to the principal activity of the company.

#### 3 Profit before tax is stated after charging:

	2018 £	2017 £
Directors' remuneration	Nil	Nil
Auditors' remuneration (excluding VAT):		
Audit	5,500	5,300
Other services	864	720
Depreciation	13,108	8,074
Operating lease rentals:		
Property	151,864	127,731
Other	4,463	4,159
	<u>709,112</u>	<u>655,594</u>

#### 4 Directors' and employees' costs and emoluments

No emoluments are paid to any director (2018: £nil).

Staff costs during the year were as follows:

	2018 £	2017 £
Wages and salaries	576,406	524,511
Social security costs	60,280	54,071
Pension costs	38,202	34,816
Other staff costs	34,225	42,196
	<u>709,112</u>	<u>655,594</u>

The average number of employees during the year was as follows:

	2018 Number	2017 Number
Total	<u>16</u>	<u>15</u>

## Dignity and Choice in Dying

### Notes to the financial statements

For the year ended 31 December 2018

#### 5 Taxation

	2018 £	2017 £
UK corporation tax at 19% (2017: 19%)	748	141
Under / (over) provision in prior years	-	-
<b>Tax on results on ordinary activities</b>	<b>748</b>	<b>141</b>

#### 6 Property, plant and equipment

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>				
At the start of the year	57,488	10,183	19,140	86,811
Additions in year	-	-	-	-
Disposals in year	-	-	-	-
At the end of the year	57,488	10,183	19,140	86,811
<b>Depreciation</b>				
At the start of the year	6,070	8,969	16,414	31,453
Charge for the year	10,954	810	1,344	13,108
Eliminated on disposal	-	-	-	-
At the end of the year	17,024	9,779	17,758	44,561
<b>Net book value</b>				
At the end of the year	40,464	404	1,382	42,250
At the start of the year	51,418	1,214	2,726	55,358

#### 7 Debtors

	2018 £	2017 £
Trade debtors	-	4,607
Other debtors	25,756	25,789
Amounts owed by connected company (note 10)	47,185	23,384
Prepayments	72,508	61,232
Accrued income	80,643	-
	<b>226,092</b>	<b>115,012</b>

## Dignity and Choice in Dying

### Notes to the financial statements

#### For the year ended 31 December 2018

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#### 8 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	113,622	47,915
Taxation and social security	22,013	20,349
Other creditors	3,034	5,072
Accruals	15,419	169,682
	<u>154,088</u>	<u>243,018</u>

#### 9 Provisions for liabilities

	2018 £	2017 £
Dilapidation provision	<u>53,567</u>	<u>48,875</u>

The provision relates to the company's office. The lease will expire in August 2022.

#### 10 Related party transactions

Dignity in Dying and the charity Compassion in Dying are sister organisations, both concerned with the welfare of individuals at the end of their lives, but with different aims.

The two organisations have separate boards which operate independently but they share staff and premises. In the current financial year Compassion in Dying directly employed five members of staff.

As at 31 December 2018, two of the eight trustees of Compassion in Dying are also board members of Dignity in Dying. The two organisations have separate treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

The majority of Dignity in Dying staff work under a joint contract of employment where they are employed by both Dignity in Dying and Compassion in Dying. The percentage of individuals' time charged to each organisation is set at the beginning of the year and tested and verified periodically through a time recording exercise and any adjustments made.

The 2018 time recording exercise resulted in a substantial increase to the 2018 charge to £253,000 (2017 £111,444). To reflect the increased emphasis of Dignity in Dying on education and knowledge around end of life patient choices, a grant was made to Compassion in Dying of £141,556 to allow Compassion in Dying to deliver work and research in that area during 2018.

A related party current account exists between the organisations to capture all costs incurred by Dignity in Dying on behalf of Compassion in Dying and vice versa. The balance of this account was £47,185 due from Compassion in Dying as at 31 December 2018 (2017: £23,384) after the grant referred to above. This balance is settled by Compassion in Dying periodically and can be viewed as a debtor balance.

Compassion in Dying undertakes charitable work which was previously carried out by Dignity in Dying. Dignity and Choice in Dying is therefore committed to Compassion in Dying's success and ongoing existence.

## Dignity and Choice in Dying

### Notes to the financial statements

#### For the year ended 31 December 2018

#### 11 Company limited by guarantee

Dignity in Dying is a company limited by guarantee. In the event of it being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The total number of such guarantees at 31 December 2018 was 10 (2017: 10).

#### 12 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

(The property note is based on the existing rent, before finalisation of the rent review, which is currently under negotiation)

	Property		Equipment	
	2018	2017	2018	2017
	£	£	£	£
Less than one year	167,316	104,916	4,463	4,553
One to five years	446,176	384,692	-	-
	<b>613,492</b>	<b>489,608</b>	<b>4,463</b>	<b>4,553</b>

#### 13 Profit and loss reserves

We received donations specified for certain purposes and expended the resources according to the donors' instructions during the year as follows. The unspent funds at the year end will be utilised in the next financial year.

	At 1 January				At 31 December
	2018	Income	Expenditure	Transfers	2018
	£	£	£	£	£
Legal Interventions	40,389	197,201	(150,906)	-	86,684
True Costs Appeal	98,621	29,570	(25,722)	(102,469)	-
Campaign Fund	-	168,158	-	102,469	270,627
Supporter Recruitment	-	100,000	(85,568)	-	14,432
HPAD Recruitment	-	22,397	(18,691)	-	3,706
"How Will I Die" Project	-	101,209	(19,451)	-	81,758
Reserves specified for certain purposes	139,010	618,535	(300,338)	-	457,207
Other reserves	1,130,043	974,070	(1,325,778)	-	778,335
<b>Total profit and loss reserves</b>	<b>1,269,053</b>	<b>1,592,605</b>	<b>(1,626,116)</b>	<b>-</b>	<b>1,235,542</b>