

Company number: 4452809

Dignity and Choice in Dying

Report and financial statements

For the year ended 31 December 2019

Dignity and Choice in Dying

Contents

For the year ended 31 December 2019

Reference and administrative details	1
Directors' annual report	2
Independent auditor's report.....	9
Statement of income and retained earnings	12
Statement of financial position	13
Notes to the financial statements	14

Dignity and Choice in Dying

Reference and administrative details

For the year ended 31 December 2019

Status	The organisation is a company limited by guarantee, incorporated on 31 May 2002 in the United Kingdom.
Company number	4452809
Registered office and operational address	181 Oxford Street London W1D 2JT
Directors	Baroness Molly Meacher Chair Jane Calvert-Lee Marie-Louise Clayton Treasurer Lord Andrew Cooper Dr Jacky Davis Jo Gibbons Mark Jarman-Howe Rabbi Dr Jonathan Romain Vice-Chair David Spenser Cameron Brown (resigned on 1 January 2019)
Company Secretary	Sarah Donaldson Wootton
Bankers	Co-Operative Bank PO Box 250 Skelmersdale WN8 6WT
Auditor	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 2019

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

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

2019 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 2019:

- In March the Royal College of Physicians moved to a position of neutrality on assisted dying. This positive progress was followed in June by a successful motion at the British Medical Association's Annual Representative Meeting where a majority of delegates voted for the BMA to survey all of its members on assisted dying for the first time ever. In June the Royal College of General Practitioners also announced that it would survey its members on the issue later in the year.
- We continued to put people's real experiences with of the problems with the law at the centre of our campaign. We supported Geoffrey and Ann Whaley, Richard and Elaine Selley and Mavis Eccleston and her family as they grappled with the cruel lack of choice for terminally ill people under the UK's current laws, who faced police investigation in the case of Ann Whaley, and a lengthy trial in the case of Mavis Eccleston for simple acts of compassion.

Dignity and Choice in Dying

Directors' annual report

For the year ended 31 December 2019

- All three families are committed to working with Dignity in Dying to change the law, having witnessed the suffering current laws inflict on dying people and their loved ones. This led to high profile media coverage across the year and a range of media, particularly BBC and ITV News, The Times (London and Scotland), the Mail on Sunday and the Sunday Mirror.
- Ann Whaley was joined by many other families in launching our 'Acts of Love' campaign alongside a backbench business debate in the House of Commons on 4 July on the functioning of the current law on assisted dying. The positive impact of our campaign was evident during the debate with a majority of MPs who spoke favouring an inquiry on the functioning of the law, and many citing the experiences of their constituents on this issue.
- Before the Summer recess the then Secretary of State Rt.Hon David Gauke MP agreed to our request for a Ministry of Justice inquiry into the impact of the current law on assisted dying on British families and the public servants who have to uphold the law. David Gauke left office before this inquiry could be actioned.
- We published our research report *The Inescapable Truth: How seventeen people a day will suffer as they die* in September. The report quantifies and then describes how a small but significant minority of people can suffer at the end of their lives even when they have access to the very best care. Through in-depth interviews coupled with academic research and polling, the report gives a voice to the dying people, bereaved relatives and healthcare professionals who have first-hand experience of the horrific consequences of those limits. A package on the report was featured prominently on Channel 4 News, and the Scottish edition of the report was given prominent coverage on BBC Scotland. The report was also launched at successful events in Westminster and Edinburgh.
- In October, Senior Police Chief and Police and Crime Commissioner Ron Hogg intervened in support of our call for an inquiry into the blanket ban on assisted dying. He was joined in this call by half of Police and Crime Commissioners.
- In November we launched another report *What Matters to Me: People living with terminal and advanced illness on end-of-life choices*. Based on research on end-of-life choices with 502 people living with terminal or advanced illness, the report is a much-needed addition to the research base on the views of people with advanced and terminal illness. Parkinson's UK, Pancreatic Cancer UK and Fight Bladder Cancer helped to disseminate the survey that formed the basis of the research, underlining the importance of listening to their own service users views around end of life decision-making.
- We increased the size and reach of our local campaign network, which now has nearly 50 groups across more than 250 constituencies.
- We have also grown our membership and support, with a total active membership of more than 20,721, an email list of 222,000 supporters, a Twitter following of 54,000 and a Facebook following of 330,000.
- Our campaign in Scotland also made significant progress in securing greater public awareness, positive media coverage, and in developing cross-party political networks. In particular Richard and Elaine Selley's powerful advocacy received blanket coverage across Scottish print and broadcast media and they featured in our public facing advert campaign 'letsdothething.org' alongside Kay Smith, Liz Wilson and Dawn Morton. The campaign launched in April with a range of adverts in media and transport outlets

Dignity and Choice in Dying

Directors' annual report

For the year ended 31 December 2019

and a second phase in October with wraparound covers in The Herald and The National newspapers. The papers also carried editorial coverage of the campaign – including an op-ed and several campaigner interviews. A Parliamentary Motion expressing support of both our *Inescapable Truth* report and the Selleys was lodged by Alex Cole-Hamilton MSP.

Dignity in Dying has an agenda for 2020 which includes, among other things:

- Supporting our members and local groups to lobby new intake, undecided or persuadable MPs in order to increase support for law change in the House of Commons. This will include renewed efforts to secure either a Government or Parliamentary inquiry into the state of the existing law.
- Developing our successful lobbying strategy into 2020 with renewed investment into targeted recruitment of supporters in the constituencies of MPs who we believe are likely to change their minds.
- This will also include building on our work putting families at the heart of the campaign to show the terrible effect of the law on terminally ill people and their loved ones. (In January 2020 we launched our *Compassion is not a Crime* campaign calling for an inquiry on the functioning and impact of the current law).
- Producing new research, following success of our *Inescapable Truth* and *What Matters to Me* reports.
- Expanding on our public campaign in Scotland to grow and demonstrate public pressure for law change and reach Members of the Scottish Parliament.
- Continuing to explore 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.

We are facing new and unexpected challenges as a result of the Coronavirus pandemic. Dignity in Dying is rising to them. We are working flexibly, with the determination and commitment to our cause that has always allowed us to overcome such obstacles. In light of public health guidance, we closed the Dignity in Dying office at the end of Tuesday 17th March, to move to home working for all staff and to suspend all in-person meetings. This includes postponing our July AGM until further notice. Along with challenges, the current situation has presented opportunities. Death and dying is fast becoming a reality that everyone has to confront. There have been significant operational adaptations for Dignity in Dying, for example to process donations from our recent appeal which coincided with the lockdown, and supporting our local groups to move all their activities online. However we think we are well placed to weather the storm. We anticipate there will be some impact on our income but expect to maintain a stable financial footing throughout the pandemic.

Dignity and Choice in Dying

Directors' annual report

For the year ended 31 December 2019

Organisation

The Company's staff works under the direction of a Chief Executive who is accountable to the board. The board consisted of nine directors during the year, seven elected directors, one selected director 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 2019 was £1,591k against £1,593k in 2018.

This was broadly broken down as 80% from member subscriptions and general donations and 20% from legacies. Income from subscriptions and general donations has been maintained at similar levels to the previous year.

INCOME	2019		2018	
Membership Subscriptions and Donations	£1,042,633	65.5%	£1,164,956	73.1%
Legacies and Bequests	£309,892	19.5%	£318,986	20.1%
High Value Donors	£234,532	14.7%	£103,598	6.5%
Other	£3,762	0.3%	£5,065	0.3%
TOTAL INCOME	£1,590,819	100.0%	£1,592,605	100.0%

Total expenditure for 2018 was £1,625k against £1,678k in 2017.

EXPENDITURE	2019		2018	
Campaign and Media	£460,849	27.4%	£461,076	28.4%
Legal, Research and Policy	£266,195	15.9%	£329,369	20.3%
Fundraising and Membership	£381,135	22.7%	£365,163	22.5%
Scotland	£133,459	8.0%	£51,116	3.1%
TOTAL CAMPAIGN EXPENDITURE	£1,241,638	74.0%	£1,206,724	74.3%
General Administration	£436,396	26.0%	£418,644	25.7%
TOTAL EXPENDITURE	£1,678,034	100.0%	£1,625,368	100.0%

LOSS FOR THE YEAR BEFORE TAXATION	£(87,215)	£(32,763)
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Due to continuing activity in the Supporter recruitment and increased campaigning in Scotland expenditure has been maintained at similar levels to the previous year.

1 Legal, Research and Policy (–£63k)

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 2018.

Dignity and Choice in Dying

Directors' annual report

For the year ended 31 December 2019

2 Campaign and Media

Remains at similar levels due to continued expenditure on the Supporter Recruitment Campaign which was funded by a specific donation given for that purpose.

3 Fundraising and Membership (+£16k)

Expenditure in this area has increased due to increased costs in membership recruitment in the current year.

4 Scotland (+£82k)

2019 saw activity in Scotland continuing to gather pace, resulting in increased expenditure in political campaigning in Scotland.

5 Administration (+£18k)

The increase in Administration costs reflects the increased office service charge for the year, as a result of the landlord's redecoration and maintenance of the shared parts of the office building.

The board will continue to review the balance between the 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 share a desire to see individual choice at the heart of end-of-life decision-making, but the organisations have 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 have separate boards and treasurers, 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.

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 2019, this equated to 18% of total Dignity in Dying's staff time (compared to 30% in 2018). 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.

A current account exists between the two organisations, which is cleared on a regular basis. The balance as at 31 December 2019 is £21k 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

Dignity and Choice in Dying

Directors' annual report

For the year ended 31 December 2019

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

The directors holding office at 31 December 2019 did not have any beneficial interest in the company at any point in the reporting period.

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 2019

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 15 May 2020 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

Opinion

We have audited the financial statements of Dignity and Choice in Dying (the 'company') for the year ended 31 December 2019 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 2019 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

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

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. 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)

11 June 2020

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 2019

	Note	2019 Total £	2018 Total £
Income			
Membership subscriptions and donations	2	1,277,165	1,268,554
Legacies		309,892	318,986
Sundry		250	1,127
Investments		3,512	3,938
Total Income		1,590,819	1,592,605
Expenditure			
Campaign and Media		460,849	461,076
Legal, Research and Policy		266,195	329,369
Fundraising and Membership		381,135	365,163
Scotland		133,459	51,116
Total Campaign Expenditure		1,241,638	1,206,724
General Administration		436,396	418,644
Total expenditure		1,678,034	1,625,368
Loss on ordinary activities before taxation	3	(87,215)	(32,763)
Taxation charge	5	(667)	(748)
Loss on ordinary activities after taxation		(87,882)	(33,511)
Accumulated profit at 1 January 2019		1,235,542	1,269,053
Accumulated profit at 31 December 2019		1,147,660	1,235,542

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 2019

	Note	£	2019 £	£	2018 £
Fixed assets:					
Property, plant and equipment	6		30,471		42,250
			30,471		42,250
Current assets:					
Debtors	7	180,516		226,092	
Short term investments		-		251,691	
Cash at bank and in hand		1,089,414		923,164	
			1,269,930	1,400,947	
Creditors:					
Amounts falling due within one year	8	94,482		154,088	
Net current assets			1,175,448		1,246,859
Total assets less current liabilities			1,205,919		1,289,109
Provisions for liabilities	9		58,259		53,567
Net assets			1,147,660		1,235,542
Capital and reserves					
Profit and loss account			1,147,660		1,235,542
Total reserves			1,147,660		1,235,542

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 15 May 2020 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 2019

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 2019

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:

	2019 £	2018 £
Directors' remuneration	Nil	Nil
Auditors' remuneration (excluding VAT):		
Audit	5,600	5,500
Other services	864	864
Depreciation	12,810	13,108
Operating lease rentals:		
Property	182,751	151,864
Other	4,803	4,463
	<u>706,337</u>	<u>709,112</u>

4 Directors' and employees' costs and emoluments

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

Staff costs during the year were as follows:

	2019 £	2018 £
Wages and salaries	571,611	576,406
Social security costs	58,793	60,280
Pension costs	40,146	38,202
Other staff costs	35,787	34,225
	<u>706,337</u>	<u>709,112</u>

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

	2019 Number	2018 Number
Total	<u>17</u>	<u>16</u>

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2019

5 Taxation

	2019 £	2018 £
UK corporation tax at 19% (2018: 19%)	667	748
Tax on results on ordinary activities	667	748

6 Property, plant and equipment

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At the start of the year	57,488	10,183	19,140	86,811
Additions in year	-	-	1,031	1,031
At the end of the year	57,488	10,183	20,171	87,842
Depreciation				
At the start of the year	17,024	9,779	17,758	44,561
Charge for the year	10,954	404	1,452	12,810
At the end of the year	27,978	10,183	19,210	57,371
Net book value				
At the end of the year	29,510	-	961	30,471
At the start of the year	40,464	404	1,382	42,250

7 Debtors

	2019 £	2018 £
Other debtors	26,305	25,756
Amounts owed by connected company (note 10)	21,465	47,185
Prepayments	80,346	72,508
Accrued income	52,399	80,643
	180,516	226,092

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2019

8 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	50,625	113,622
Taxation and social security	22,406	22,013
Other creditors	5,788	3,034
Accruals	15,663	15,419
	<u>94,482</u>	<u>154,088</u>

9 Provisions for liabilities

	2019 £	2018 £
Dilapidation provision	<u>58,259</u>	<u>53,567</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 2019, 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 2019 time recording exercise did not result in an increase to the 2019 charge, as it had in 2018. No grant was therefore required to be given in 2019 to Compassion in Dying (2018 £141,556).

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 £21,465 due from Compassion in Dying as at 31 December 2019 (2018: £47,185) 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 2019

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 2019 was 9 (2018: 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.

	Property		Equipment	
	2019	2018	2019	2018
	£	£	£	£
Less than one year	182,751	167,316	4,803	4,463
One to five years	487,336	446,176	-	-
	670,087	613,492	4,803	4,463

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
	2019	Income	Expenditure	Transfers	2019
	£	£	£	£	£
Legal Interventions	86,684	105	-	-	86,789
True Costs Appeal	-	410	-	-	410
Campaign Fund	270,627	440	-	-	271,067
Supporter Recruitment	14,432	75,000	(80,993)	-	8,439
HPAD Recruitment	3,706	19,598	-	10,506	33,810
Dignity and Choice Fund	-	97,756	-	-	97,756
Families for Choice Fund	-	25,000	(14,198)	-	10,802
Scotland Campaign	-	105,742	(105,701)	-	41
"How Will I Die" Project	81,758	9,883	(95,970)	4,329	-
Reserves specified for certain purposes	457,207	333,934	(296,862)	14,835	509,114
Other reserves	778,335	1,256,885	(1,381,839)	(14,835)	638,546
Total profit and loss reserves	1,235,542	1,590,819	(1,678,701)	-	1,147,660

14 Contingent asset

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