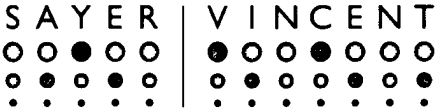
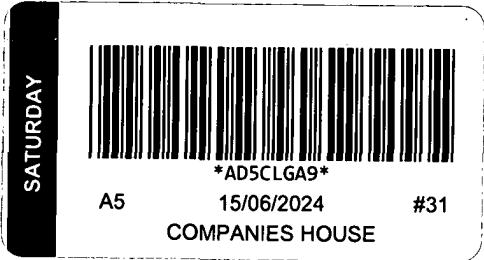


Company number: 4452809

Dignity and Choice in Dying

Report and financial statements
For the year ended 31 December 2023



Dignity and Choice in Dying

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For the year ended 31 December 2023

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Dignity and Choice in Dying

Reference and administrative information

For the year ended 31 December 2023

Status	The organisation is a company limited by guarantee, incorporated on 31 May 2002 in the United Kingdom.
Company number	4452809
Registered office address	181 Oxford Street London W1D 2JT
Directors	Baroness Molly Meacher Chair (Resigned 29 June 2023) Rabbi Dr Jonathan Romain MBE Vice-Chair, and Chair from 29 June 2023 Marie-Louise Papworth Treasurer Chris Creegan Vice-Chair (elected 29 June 2023) Mark Jarman-Howe (resigned 9 June 2023) Joanne Alice Gibbons (appointed 9 June 2023) Dr Jacky Davis Nick Hoile David Spenser Professor Aneez Esmail Gavin St Pier Gemma Abbott (appointed 28 February 2024)
Company Secretary	Sarah Donaldson Wootton
Bankers	Co-operative Bank PO Box 250 Skelmersdale WN8 6WT
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditors 110 Golden Lane LONDON EC1Y 0TG

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2023

The directors present their report and the audited financial statements for the year ended 31 December 2023.

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

Dignity in Dying's campaign made significant progress across the British Isles in 2023, with the first ever Commons inquiry on assisted dying underway in Westminster, the achievement of a critical Second Reading victory on the Assisted Dying Bill in the Isle of Man, proposals progressing in Scotland and Jersey, and UK medical bodies continuing to drop their opposition to law change.

In 2022 MPs from all parties called for a parliamentary inquiry on assisted dying in a debate which was secured when an official government petition lodged by Dignity in Dying CEO Sarah Wootton attracted more than 155,000 signatures. This built on our *Compassion is Not a Crime* campaign, which called for an inquiry and which we launched together with bereaved relatives in 2019. The announcement of a House of Commons Health and Social Care Select Committee inquiry on assisted dying towards the end of 2022 was therefore an important milestone in Westminster and for the campaign as the first ever House of Commons inquiry into assisted dying. During the course of 2023 the Select Committee received a wide range of high quality international and domestic research evidence.

Our report *Time for Choice: The truth about the UK's ban on assisted dying...and how things could be better* brought together new research exposing the problems with the law and learning from Australia, where all states have now legalised assisted dying for terminally ill adults. We maintained high levels of coverage cross print, broadcast and consumer media, and significantly

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2023

grew our base of campaign supporters and members across the British Isles, all whilst maintaining sound financial management.

Celebrated broadcaster and campaigner Dame Esther Rantzen revealed in December that she is considering traveling to Switzerland for an assisted death following a diagnosis of stage four lung cancer. Esther's announcement was front page news, and led to a huge outpouring of public support, and to the Leader of the Opposition Sir Keir Starmer reaffirming his support of law change and commitment to MPs having a free vote on the issue. Since then we have worked in partnership with Dame Esther and the Daily Express to launch a petition calling for the Government to allocate Parliamentary time for assisted dying to be fully debated in the House of Commons and to give MPs a vote on the issue.

In June we paid tribute to our outgoing Chair, crossbench peer Baroness Meacher, who moved to the new role of Honorary President. Baroness Meacher served as Chair from 2016 and sponsored an Assisted Dying Bill in the House of Lords in 2021 which commanded huge public and parliamentary support. Her tireless dedication, passion and guidance have undoubtedly brought us closer to an assisted dying law for the UK.

Key events of 2023:

- Throughout the year we have focused raising awareness and understanding of the evidence on assisted dying from the British Isles and internationally, and on understanding of public opinion on this issue. In addition a core focus for the campaign is on the need for proper time to be allocated to allow a full debate on assisted dying in Parliament. We continued our *Make Time for Assisted Dying* campaign, which launched in Autumn 2022 and will run until the next General Election.
- We submitted high-quality evidence to the House of Commons Health and Social Care Select Committee inquiry on assisted dying, as well as to the Isle of Man and Jersey consultations on proposals for law change in those jurisdictions. We supported people affected by the lack of choice and safety under the current laws in England and Wales, the Isle of Man and Jersey to share their experiences through these consultations.
- As part of our *Make Time for Assisted Dying* campaign we worked with our Patron Dame Prue Leith to launch an open letter to party leaders calling for national debate on assisted dying and for them to listen to voices of terminally ill people. This prompted a huge public response: at the time of writing over 260,000 people have signed the letter and in early 2024 both Leader of the Opposition Sir Keir Starmer and Prime Minister Rishi Sunak have confirmed they would allow time for a new debate on assisted dying in the next Parliament.
- Alongside the launch of the open letter, we held a parliamentary event where MPs and Peers were addressed by Dame Prue and others who have witnessed the devastation caused by the lack of choice and safety under the blanket ban on assisted dying. We also held two meetings of the All-Party Parliamentary Group (APPG) for Choice at the End of Life, featuring overseas speakers with expertise on law change in practice, and people affected by the current law in the UK, including Jonathan Dimbleby talking about his younger brother, the sculptor Nicholas Dimbleby, and his experience with motor neurone disease (MND).
- We continued to make progress with medical organisations. In June the Royal College of Surgeons of England (RCS England) dropped its opposition to assisted dying, after three-quarters of members surveyed sought a change in stance and its Council voted to adopt a neutral position. The RCS followed a growing number of medical bodies dropping opposition to assisted dying, including the British Medical Association (BMA), the Royal College of Physicians and the Royal College of Nursing, which have all adopted a neutral stance after surveying the views of their members. In July doctors attending the BMA's annual representatives rejected a motion that attempted to undermine the BMA's neutral policy, which it adopted in 2021.

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2023

- This was followed in September by a significant development at the Royal College of General Practitioners (RCGP). Whilst the RCGP's position is one of opposition to assisted dying, its Council voted to establish a working group to ensure College is prepared for potential UK law change on assisted dying. This pragmatic move recognises the prospect of law change and the crucial role of doctors in supporting dying people who want greater choice at the end of their lives.
- We maintained a strong media presence throughout the year, with significant coverage across the broadsheet and tabloid press, broadcast and podcasts, including the Times, Sunday Times and Scottish Times, the Observer, the Sun, the Mirror, Metro, the Scotsman, the Daily Record, BBC, ITV, Channel 4, Sky, LBC, Times Radio, 5 Live, Talk Radio, among others. The Daily Express continued its 'Give Us Our Last Rights' campaign which supports law change based on our blueprint of assisted dying for terminally ill, mentally competent adults. In February Channel 4 documentary *Prue and Danny's Death Road Trip* featured our Patron Dame Prue Leith and her son Daniel Kruger MP who is a staunch opponent of assisted dying, and in November ITV broadcast another prime-time documentary, this time exploring the human impact of the current law in the UK. While Dignity in Dying had no editorial control over either programme, we provided valuable behind-the-scenes support, from making research available to producers, to connecting film-makers to family members and clinicians, to supporting contributors during filming and in preparation for the considerable media attention surrounding each documentary. Later in the year we provided consultancy support on *Casualty* and *Coronation Street* storylines and potential future film and book projects.
- In September we launched a new report *Time for Choice: The truth about the UK's ban on assisted dying...and how things could be better*. The report brought together new research on the multiple harms UK's ban on assisted dying inflicts on dying people and their families, and revealed that the cost of an assisted death has sky rocketed to £15,000, far out of reach of most British families. This was contrasted with learning from Australia where all states have now legalised assisted dying for terminally ill adults.
- We also commissioned polling throughout the year which demonstrated the strength of public opinion on this issue. In January, YouGov polling found a clear majority of respondents were in favour of the Government taking positive steps towards assisted dying law reform as an outcome of the Health Select Committee inquiry. The preferred actions that Government should take include putting forward a Government Assisted Dying Bill (36%), making Parliamentary time for a free vote (25%), gathering more evidence before proceeding to a vote (22%), or establishing a citizens' assembly to consider the issue (18%). Just 4% said the inquiry should recommend the Government actively opposes the legalisation of assisted dying. In September, polling by YouGov revealed that around 7 in 10 (69%) of people who follow a religion in England and Wales would support assisted dying becoming a legal option for terminally ill people in the UK.
- In October we welcomed the new guidance issued by the Crown Prosecution Service (CPS) which distinguishes between malicious homicide and compassionate assistance to die and makes clear that acts of love and compassion should be treated differently to serious crimes by the criminal justice system. This development is a victory for Dignity in Dying's *Compassion is Not a Crime* campaign led by Joy Munns, daughter of Mavis Eccleston, who was charged with murder and manslaughter after her terminally ill husband Dennis asked her to help him end his life. Dennis and Mavis attempted to take their lives together in February 2018, but Mavis later recovered and was charged. In September 2019 she was unanimously acquitted by a jury of both murder and manslaughter. At the time the CPS clarified that it was in the public interest to prosecute Mavis. The Eccleston family has since campaigned alongside Dignity in Dying for a change in the law to allow dying people the choice of an assisted death, subject to safeguards including strict eligibility criteria and medical oversight. Progress in Westminster has been matched and exceeded in other parts of the UK and British Isles with our support. In a victory for choice and compassion, in October the Assisted Dying Bill won 70% of the vote at its Second Reading in the Tynwald, the Isle of

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2023

Man's Parliament. The Bill, which was brought by Dr Alex Allinson, Member of the House of Keys (MHK) for Ramsey, passed with 17 votes to 7. Dignity in Dying worked with its members and supporters in the island to brief MHKs on the Bill, and share their stories on the need for law change in the local media. The Isle of Man is now on the path to become the first part of the British Isles to legalise assisted dying as an option for its terminally ill, mentally competent citizens, subject to strict safeguards.

- In Jersey, a review of assisted dying proposals by medical law experts, published in November, found that offering this option as a choice for terminally ill people is "ethically appropriate". This comes after Jersey's States Assembly voted overwhelmingly in 2021 in favour of the principle of legalising assisted dying, with a citizens' jury on the topic also strongly recommending law change. The news was swiftly followed by new polling by Island Global Research on behalf of Dignity in Dying which highlighted that a large majority of Islanders want the States Assembly to act quickly in delivering the assisted dying law reforms that they have already decided in principle. Nearly three quarters (74%) of respondents said they wanted to see the issue debated by lawmakers, with nearly two thirds (62%) of respondents saying it should be debated urgently, within this political term.
- In Scotland, Jersey and the Isle of Man, we organised a series of events for parliamentarians and the public, featuring overseas experts with experience of assisted dying in practice, and local people facing terminal illness who want the choice of assisted dying, or who have seen loved ones suffer as a result of the lack of choice under current laws. In Scotland Liam Arthur MSP's proposals for assisted dying law reform continued to enjoy high public support, and the Bill was published in Spring 2024.
- In the Republic of Ireland we provided a written submission and oral evidence to the special committee of the Oireachtas on assisted dying (which subsequently published its report recommending law change on assisted dying for terminally ill adults in Spring 2024).
- During the course of 2023 we grew our supporter base significantly, with an email list of 641,000 supporters, representing an increase of over 150,000 people this year.
- Celebrated broadcaster and campaigner Dame Esther Rantzen revealed in December that she is considering traveling to Switzerland for an assisted death following a diagnosis of stage four lung cancer. Esther's announcement was front page news across the media and led to a huge outpouring of public support. It also prompted the Leader of the Opposition Keir Starmer MP to reaffirm his support of law change and commitment to MPs having a free vote on the issue. Since then we have worked in partnership with Dame Esther and the Daily Express to launch a petition calling for the Government to allocate Parliamentary time for assisted dying to be fully debated in the House of Commons and to give MPs a vote on the issue. At the time of writing the petition has been signed by over 190,000 people and is due for debate by MPs in April 2024.

Dignity in Dying has a planned programme for 2024 which includes, among other things:

- Securing law change in the Isle of Man; and votes in favour of assisted dying legislation in the Jersey States Assembly and Scottish Parliament. We will continue to support efforts to change the law with parliamentarians and with our supporters on the islands and in Scotland, and ensuring parliamentarians and stakeholders have access to evidence on how assisted dying works in practice and opportunities to hear from the public on their views on assisted dying.
- Ensuring that the new intake of MPs after a General Election enter Parliament educated about assisted dying, understanding the huge public support for it and prepared to vote in favour of law change.
- To that end we will use the Westminster Health and Social Care Select Committee inquiry report to highlight the evidence that the current law is no longer fit for purpose, that assisted dying laws work safely overseas and that these laws enhance palliative care.
- We will also continue our Parliamentary campaigns with members, supporters and local groups. Building on the commitments already made by Leader of the Opposition Sir Keir Starmer and Prime Minister Rishi Sunak that they would allow time for a new debate on

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2023

assisted dying in the next Parliament, we aim to secure the same commitments from all political parties that time will be given to an assisted dying bill in the next Parliament, and that it would be guaranteed to be a free vote.

- Continuing to demonstrate the case for law change in the UK media with high quality, high profile coverage across a range of outlets.

We plan to grow our team in 2024 given the anticipated high volume of work. We will maintain a stable financial footing based on prudent spending, investing in the most cost-effective and high impact campaigning strategies and making the best use of the funds donated to the campaign.

We have substantial reserves which are well above the minimum required by our reserves policy and we would be able to curb expenditure if the need arose as costs are scrutinised on a regular basis.

Organisation

The Company's staff works under the direction of a Chief Executive who is accountable to the board. The board consisted of eleven directors during the year.

Financial review

Income for 2023 was £2,699k against £1,768k in 2022.

This was broadly broken down as 82% from member subscriptions, general donations and high value donors and 17% from legacies.

INCOME	2023		2022	
Membership Subscriptions and Donations	£1,375,854	50.9%	£1,105,887	62.6%
Legacies and Bequests	£472,217	17.5%	£196,564	11.1%
High Value Donors	£827,725	30.7%	£455,741	25.8%
Other	£23,680	0.9%	£9,451	0.5%
TOTAL INCOME	£2,699,476	100.0%	£1,767,643	100.0%

Total expenditure for 2023 was £2,045k against £2,057k in 2022.

EXPENDITURE	2023		2022	
Campaign and Media	£673,796	32.9%	£757,632	36.8%
Legal, Research and Policy	£197,533	9.7%	£149,004	7.2%
Fundraising and Membership	£542,449	26.5%	£503,073	24.5%
Scotland	£145,039	7.1%	£177,228	8.6%
TOTAL CAMPAIGN EXPENDITURE	£1,558,818	76.2%	£1,586,937	77.1%
General Administration	£486,681	23.8%	£470,228	22.9%
TOTAL EXPENDITURE	£2,045,499	100.0%	£2,057,165	100.0%

SURPLUS/(LOSS) FOR THE YEAR BEFORE TAXATION	£653,977	£(289,522)
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Total expenditure has remained at similar levels to the previous year, despite the fact that inflationary pressures have continued during the year.

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2023

- 1 Legal, Research and Policy (+£48k)
Expenditure in this area has increased and includes costs relating to political and end of life surveys as well as costs relating to the fees for the Bad Death report and the Time for Choice booklet.
- 2 Campaign and Media (-£84k)
The main reason for the reduction in costs relates to a decrease in the spending on the Supporter Recruitment project.
- 3 Fundraising and Membership (+£39k)
Expenditure in this area increased and continues to focus on maintaining and increasing our membership base as well as an added focus on promoting legacies.
- 4 Scotland (-£32k)
The reduction in Scotland costs reflects a timing difference in relation to the Scotland campaign which has been carried forward into 2024 due to the introduction of the Assisted Dying for Terminally Ill Adults (Scotland) Bill being postponed until then. The Bill was published in the Scottish Parliament in March 2024.
- 5 Administration (+£16k)
Administration costs have continued to increase as in the previous year as a result of a continued increase in face-to-face meetings, increased travel and a general increase in costs due to inflationary pressures.

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, continue to provide us with our only semi-predictable source of future income.

Sister organisation

Dignity in Dying and Compassion in Dying are sister organisations. Together, we share an aim, to improve dying in the UK by putting people in charge of decisions about the end of their life.

But we work in different ways. Dignity in Dying campaigns to change the law to allow the option of assisted dying for terminally ill, mentally competent adults in the UK. Compassion in Dying is a registered charity that supports people to be in control of their end-of-life decisions because there is no one better to make them. While the charity supports law change in principle, it does not campaign on assisted dying.

We are legally separate organisations with distinct governance, boards, and finances. Our Chief Executive, Sarah Wootton, leads both organisations. We share resources, including an office and some staff.

Relations between Dignity in Dying and Compassion in Dying are further governed by a Memorandum of Understanding.

Some of the Dignity in Dying staff have dual employment contracts as they work for both organisations. In 2023 Compassion in Dying used 24% of the total Dignity in Dying's staff time (compared to 26% in 2022). There is a charge between the two organisations to recover these costs and allocate them by way of a current account that exists between the two organisations, which is cleared on a regular basis. The balance as at 31 December 2023 is £122k 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 as well as the cross-charge of staff time and their overheads. This cross-charge from Dignity in Dying is based on

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2023

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.

The directors holding office at 31 December 2023 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.

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 2024 and signed on their behalf by

Rabbi Dr Jonathan Romain
Chair

Marie-Louise Papworth
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 2023 which comprise the statement of income and retained earnings, statement of financial position and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31 December 2023 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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Dignity and Choice in Dying

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 contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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

Independent auditor's report

To the members of

Dignity and Choice in Dying

preparing the directors' annual report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities 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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the company's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Independent auditor's report

To the members of

Dignity and Choice in Dying

- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the company operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the company from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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

Independent auditor's report

To the members of

Dignity and Choice in Dying

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.

Noelia Serrano (Senior statutory auditor)

13 June 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Dignity and Choice in Dying

Statement of Income and Retained Earnings

For the year ended 31 December 2023

	Note	2023 Total £	2022 as restated Total £
Income			
Membership subscriptions and donations	2	2,203,579	1,561,628
Legacies		472,217	196,564
Sundry		79	1,762
Investments		23,601	7,689
Total Income		2,699,476	1,767,643
Expenditure			
Campaign and Media		673,796	757,632
Legal, Research and Policy		197,533	149,004
Fundraising and Membership		542,449	503,073
Scotland		145,039	177,228
Total Campaign Expenditure		1,558,817	1,586,937
General Administration		486,681	470,228
Total expenditure		2,045,498	2,057,165
Profit on ordinary activities before taxation	3	653,978	(289,522)
Taxation charge	5	(4,503)	(1,442)
Profit/(Loss) on ordinary activities after taxation		649,475	(290,964)
Total reserves brought forward as previously reported		-	1,558,851
Prior year adjustment	14	-	(33,323)
Total reserves brought forward as restated		1,234,564	1,525,528
Accumulated reserves at 31 December 2023		1,884,039	1,234,564

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 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Property, plant and equipment	6		<u>6,606</u>		<u>2,078</u>
			6,606		2,078
Current assets:					
Debtors	7	388,670		246,260	
Cash at bank and in hand		<u>1,715,399</u>		<u>1,266,015</u>	
		2,104,069		1,512,275	
Creditors:					
Amounts falling due within one year	8	<u>150,391</u>		<u>207,454</u>	
Net current assets			<u>1,953,678</u>		<u>1,304,821</u>
Total assets less current liabilities			<u>1,960,284</u>		<u>1,306,899</u>
Provisions for liabilities	9		<u>76,245</u>		<u>72,335</u>
Net assets			<u><u>1,884,039</u></u>		<u><u>1,234,564</u></u>
Capital and reserves					
Profit and loss account			<u>1,884,039</u>		<u>1,234,564</u>
Total accumulated reserves			<u><u>1,884,039</u></u>		<u><u>1,234,564</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 15 May 2024 and signed on behalf of the Board of Directors:



Dr Jonathan Romain
Chair



Marie-Louise Papworth
Director

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2023

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

Reserves continue to be maintained at a level well within the minimum reserves policy and healthy cash reserves have also been maintained despite the pandemic. In light of this, the 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 organisation is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the organisation 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 organisation has been notified of the executor's intention to make a distribution. Where legacies have been notified to the organisation, or the organisation 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 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 |
| ● Fixtures and fittings | 3 years |
| ● Office equipment | 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 2023

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 liquid investments with a maturity of up to six 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:

	2023 £	2022 £
Directors' remuneration	Nil	Nil
Auditor's remuneration (excluding VAT):		
Audit	7,050	6,600
Other services	1,600	960
Depreciation	1,325	7,783
Operating lease rentals:		
Property	112,408	176,756
Other	4,721	4,115
	<u> </u>	<u> </u>

4 Directors' and employees' costs and emoluments

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	727,713	657,277
Social security costs	82,023	68,790
Pension costs	49,929	45,450
Other staff costs	57,218	64,362
	<u>916,883</u>	<u>835,879</u>

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

	2023 Number	2022 Number
Total	<u>20</u>	<u>20</u>

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2023

5 Taxation

	2023 £	2022 £
UK corporation tax at 19% (2022: 19%)	4,503	1,442
Tax on results on ordinary activities	4,503	1,442

6 Property, plant and equipment

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At the start of the year	57,488	12,319	20,171	89,978
Additions	-	990	4,863	5,853
At the end of the year	57,488	13,309	25,034	95,831
Depreciation				
At the start of the year	57,488	10,242	20,170	87,900
Charge for the year	-	987	338	1,325
At the end of the year	57,488	11,229	20,508	89,225
Net book value				
At the end of the year	-	2,080	4,526	6,606
At the start of the year	-	2,077	1	2,078

7 Debtors

	2023 £	2022 £
Trade Debtors	31,278	192
Other debtors	24,044	23,891
Amounts owed by connected company (note 10)	122,071	133,408
Prepayments	94,462	84,506
Accrued income	116,815	4,263
	388,670	246,260

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	82,160	81,309
Taxation and social security	38,967	29,249
Other creditors	3,136	4,534
Accruals	26,128	92,362
	150,391	207,454

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2023

9 Provisions for liabilities

	2023 £	2022 £
Dilapidation provision	<u>76,245</u>	<u>72,335</u>

The provision relates to the company's office. The existing lease expired in August 2022 and a new lease was agreed for a period of five years during the year and backdated to 1 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 2023, two of the eleven 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 undertaken 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 2023 time recording exercise resulted in a decrease to the 2022 charge. This equated to 24% of total Dignity in Dying's staff time in 2023 (compared to 26% in 2022).

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 £122,071 due from Compassion in Dying as at 31 December 2023 (2022: £133,408). 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.

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 2023 was 11 (2022:10).

12 Operating lease commitments

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

	Property 2023 £	2022 £	Equipment 2023 £	2022 £
Less than one year	134,100	45,969	4,721	4,711
One to five years	435,600	-	-	-
	<u>569,700</u>	<u>45,969</u>	<u>4,721</u>	<u>4,711</u>

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2023

13 Accumulated 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 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Legal Interventions	86,839	-	-	-	86,839
True Costs Appeal	730	60	-	-	790
Campaign Fund	284,723	-	-	-	284,723
HPAD Recruitment	84,316	-	(42,274)	-	42,042
Dignity and Choice Fund	-	-	-	-	-
Families for Choice Fund	-	-	-	-	-
Crowdfunders	-	29,430	(455)	-	28,975
Scotland Campaign	-	21,333	(21,725)	392	-
Trusts restricted	44,696	300,000	(288,174)	-	56,522
	<hr/>				
Reserves specified for certain purposes	501,304	350,823	(352,628)	392	499,891
Other reserves	733,260	2,348,653	(1,697,373)	(392)	1,384,148
Total profit and loss reserves	<hr/> 1,234,564	<hr/> 2,699,476	<hr/> (2,050,001)	<hr/> -	<hr/> 1,884,039

14 Prior Year Adjustment

Reserves Position

	At 31 December 2021 £
Reserves Previously Reported	588,626
	<hr/>
Other reserves	970,225
Adjustment for additional VAT costs 2021	(18,033)
Adjustment for additional VAT costs pre 2021	(15,290)
Other reserves restated	<hr/> 936,902
Total restated profit and loss reserves	<hr/> 1,525,528

Reason for adjustment:

Due to increasing level of supplies being invoiced from outside the UK, VAT is due to HMRC under the reverse charge mechanism. The VAT has been accrued in line with when the expenditure was invoiced