

Company number: 4452809

# Dignity and Choice in Dying

Report and financial statements

For the year ended 31 December 2021



# Dignity and Choice in Dying

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### For the year ended 31 December 2021

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# Dignity and Choice in Dying

## Reference and administrative information

### For the year ended 31 December 2021

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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 address</b>	181 Oxford Street London W1D 2JT
<b>Directors</b>	Baroness Molly Meacher Chair Jane Calvert-Lee (Resigned 13 May 2021) Marie-Louise Papworth Treasurer Lord Andrew Cooper Dr Jacky Davis Jo Gibbons (Resigned 13 May 2021) Nick Hoile (Appointed 9 September 2021) Mark Jarman-Howe Rabbi Dr Jonathan Romain MBE Vice-Chair David Spenser Professor Aneez Esmail Chris Creegan (Appointed 4 November 2021) Gavin St Pier (Appointed 4 November 2021)
<b>Company Secretary</b>	<b>Sarah Donaldson Wootton</b>
<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' report**

#### **For the year ended 31 December 2021**

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The directors present their report and the audited financial statements for the year ended 31 December 2021.

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**

2021 was a significant year for Dignity in Dying. We continued to drive forward progress towards law change on assisted dying for terminally ill adults in Westminster and Holyrood; developed ground breaking new research; prompted breakthroughs in medical opinion; and secured a Sunday Times campaign in support of our aims; all whilst significantly growing our base of campaign supporters.

### **Key events of 2021:**

- We ensured the voices and experiences of terminally ill people and their loved ones were heard through our high profile coverage in the Sunday Times, the Scotsman, the Mirror, BBC, ITV, Sky and a host of other media. The Sunday Times launched its 'Dying with Dignity' campaign in May, which supports law change on assisted dying for terminally ill, mentally competent adults. Our policy work also put the experiences of dying people front and centre, including in our submissions to the Health and Social Care Committee, the Women's Health Consultation, the Scottish Palliative Care Consultation, the

# Dignity and Choice in Dying

## Directors' report

### For the year ended 31 December 2021

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Commission on Bereavement and others.

- We organised four meetings of the All-Party Parliamentary Group (APPG) for Choice at the End of Life, including a meeting with the then Secretary of State for Health and Social Care, Matt Hancock, and former Leader of the Scottish Conservative Party, Baroness Davidson of Lundin Links. Some of these meetings were live-streamed to the public and they were attended by dozens of MPs from across the House.
- Over the course of the year we made the case for greater evidence-gathering by Government on the impact of the current blanket ban on assisted dying. In April the APPG for Choice at the End of Life was the platform for the request by the then Secretary of State for Health and Social Care, Matt Hancock MP, for more data on recorded suicides by terminally ill people. The Health Secretary announced that he had written to the Office for National Statistics asking for more data and noted that “anyone who believes in high quality public discourse would want to see an independent and impartial set of facts on which we can then have a discussion.”
- Our ground-breaking research report *Last Resort: The hidden truth about how dying people take their own lives in the UK*, published in October, uncovered the drastic measures many dying people feel forced to resort to in the UK under the current law. It suggests that between 300 and 650 terminally ill people take their own lives in the UK each year, with between 3,000 and 6,500 attempting to do so, and was covered by national print and broadcast media in the lead-up to a key debate in the House of Lords.
- We have maintained and supported our local campaign network, which has over 50 groups across more than 300 constituencies. Our grass roots lobbying programme reached every MP and MSP during the course of the year, and our supporters have changed the minds of more than 71 MPs.
- We have grown our supporter base, with an active membership of 26,000, an email list of 362,000 supporters, a Twitter following of over 57,000 and a Facebook following of 331,000.
- The Assisted Dying Bill tabled by Baroness Meacher, chair of Dignity in Dying, passed unopposed in October following its Second Reading debate in the House of Lords, with high profile Peers revealing a dramatic shift in views. Lord Field, who revealed his own terminal diagnosis, Baroness Davidson making her maiden speech, Lord Forsyth, Baroness Warsi, Lord Hogan-Howe, Baroness Symons, and Lord Lancaster were among those stating new support for an assisted dying law.
- Our campaign in Scotland has gone from strength to strength. We have grown our supporter numbers and supported more families to share their stories with MSPs, in the media and on social media on why law change is needed. We succeeded in making assisted dying an election issue with the Scottish Parliament in May, with every single candidate in the Scottish Parliamentary elections being contacted by Dignity in Dying supporters about their views on law change.
- In June, Liam McArthur MSP for Orkney lodged proposals in the Scottish Parliament for a new Members Bill which seeks to change the law on assisted dying in Scotland. The bill would legalise assisted dying as a choice for terminally ill, mentally competent adults, a change supported by 87% of the Scottish public. A record-breaking public consultation

## Dignity and Choice in Dying

### Directors' report

#### For the year ended 31 December 2021

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on the Bill proposals ran from September to December 2021.

- A citizens' jury in Jersey recommended a change in the law on assisted dying in June. Later in the year Jersey's States Assembly, the island's parliament, voted by 36 to 10 to support an 'in principle' proposition on assisted dying, paving the way for it to be the first British jurisdiction to permit this choice.
- The British Medical Association (BMA) moved to neutrality on assisted dying in September. Dr Jacky Davis, Chair of Healthcare Professionals for Assisted Dying put forward a successful motion to the BMA Annual Representative Meeting (ARM) in 2019, calling on the BMA to survey its members for their views on assisted dying. The survey found 61% of BMA members disagreed with the organisation's longstanding opposition to law change on assisted dying. At its 2021 ARM a motion to move the BMA to a neutral stance "in order to represent the diversity of opinion" on assisted dying was spoken to by Dr Davis and others, and passed.
- Dignity in Dying vice-chair Rabbi Dr Jonathan Romain launched the Religious Alliance for Dignity in Dying in June. This group of interfaith leaders and lay people of more than a dozen denominations calls for a change in law on assisted dying.
- Polling commissioned by Dignity in Dying revealed strong support for assisted dying law change across the British Isles. The first ever survey of the 'Red Wall' on the subject found that 72% of people support assisted dying for terminally ill adults of sound mind, compared to just 9% who are opposed to a change in the law. Research in the Crown Dependencies demonstrated strong support for a change in the law on assisted dying for terminally ill, mentally competent adults at 90% in Jersey, 84% in Guernsey and 87% in the Isle of Man. Similarly polling in Scotland found that 86% of the public think the Scottish Parliament should examine the issue, and more than three quarters think this should be done within two years.

Dignity in Dying has an agenda for 2022 which includes, among other things:

- Extending and supporting our members and local groups to lobby undecided or persuadable MPs and MSPs in order to increase support for law change in the House of Commons and in Holyrood.
- Supporting the progression of Liam McArthur MSP's Members Bill on assisted dying in Holyrood, ensuring MSPs 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.
- Continuing to explore opportunities to pursue legislative efforts to ensure all parts of the UK and British Isles can have a more compassionate assisted dying law. We will be working closely with our supporters in Jersey, Guernsey, the Isle of Man and across the island of Ireland to further patient choice at the end of life.
- Working with clinicians to ensure their professional bodies hold representative and constructive stances on assisted dying, and to educate professionals more generally on the evidence on assisted dying, including their patients' views.

# Dignity and Choice in Dying

## Directors' report

### For the year ended 31 December 2021

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- Continuing to make the case for an urgent review and greater evidence-gathering by Government on the impact of the current blanket ban on assisted dying, and continuing to share the stories of terminally ill people who want the choice and protection that only an assisted dying law can bring.
- Continuing to demonstrate the case for law change in the UK media, in particularly working closely with the Sunday Times on its Dying with Dignity campaign and with the Daily Express, on its recently announced (February 2022) campaign entitled Give Us Our Last Rights.

In the ongoing context of the pandemic, we have faced challenges and risen to them, developing a hybrid working model, making operational changes and adapting processes, but always maintaining commitment to our cause. We anticipate maintaining a stable financial footing as we move through the pandemic. We currently have substantial reserves which are well above the minimum required by our Board and 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 2021 was £2,020k against £1,602k in 2020.

This was broadly broken down as 78% from member subscriptions, general donations and high value donors and 22% from legacies.

INCOME	2021		2020	
Membership Subscriptions and Donations	£1,339,577	66.3%	£884,286	55.2%
Legacies and Bequests	£450,584	22.3%	£588,746	36.7%
High Value Donors	£228,450	11.3%	£128,065	8.0%
Other	£1,553	0.1%	£1,190	0.1%
<b>TOTAL INCOME</b>	<b>£2,020,164</b>	<b>100.0%</b>	<b>£1,602,287</b>	<b>100.0%</b>

## Dignity and Choice in Dying

### Directors' report

#### For the year ended 31 December 2021

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Total expenditure for 2021 was £1,794k against £1,416k in 2020.

EXPENDITURE	2021		2020	
Campaign and Media	£603,484	33.6%	£456,751	32.2%
Legal, Research and Policy	£188,463	10.5%	£164,990	11.7%
Fundraising and Membership	£475,027	26.5%	£351,299	24.8%
Scotland	£119,105	6.6%	£37,247	2.6%
<b>TOTAL CAMPAIGN EXPENDITURE</b>	<b>£1,386,079</b>	<b>77.2%</b>	<b>£1,010,287</b>	<b>71.3%</b>
General Administration	£408,221	22.8%	£406,158	28.7%
<b>TOTAL EXPENDITURE</b>	<b>£1,794,300</b>	<b>100.0%</b>	<b>£1,416,445</b>	<b>100.0%</b>
<b>SURPLUS/(LOSS) FOR THE YEAR BEFORE TAXATION</b>	<b>£225,864</b>		<b>£185,842</b>	

Total campaign expenditure has increased in the current year as activity has increased with the easing of lockdown restrictions, particularly in Scotland with the emphasis on the Scottish elections.

##### 1 Legal, Research and Policy (+£23k)

Expenditure in this area has increased by a small amount this year. Research undertaken during the year included that relating to the production of the next instalment of "The Last Rights" booklet.

##### 2 Campaign and Media (+147k)

There was increased focus on campaigning in 2021 and this included the continued focus on the Supporter Recruitment project, Molly Meacher's bill in the House of Lords and polling relating to "the red wall" areas in England.

##### 3 Fundraising and Membership (+£124k)

Expenditure in this area increased this year due to an increased number of mailings and continuing focus on increasing our membership base.

##### 4 Scotland (+£82k)

2021 saw activity in Scotland increasing particularly in response to the Scottish elections where campaigning concentrated on making assisted dying an election issue and to support an assisted dying bill in the next parliament.

##### 5 Administration (+£2k)

Costs have been monitored closely and maintained at a similar level to the previous year.

## Dignity and Choice in Dying

### Directors' report

#### For the year ended 31 December 2021

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

Most of the Dignity in Dying staff have an employment contract, whereby a percentage of their time is allocated to Compassion in Dying. For 2021, this equated to 20% of the total Dignity in Dying's staff time (compared to 30% in 2020). There is a charge between the two organisations to recover these costs and allocate them correctly. Compassion in Dying had an average of 5 full-time staff and 2 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 2021 is £42k 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.

The directors holding office at 31 December 2021 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.

## **Dignity and Choice in Dying**

### **Directors' report**

#### **For the year ended 31 December 2021**

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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.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 12 May 2022 and signed on their behalf by



Baroness Molly Meacher  
Chair



Marie-Louise Papworth  
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 2021 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 2021 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**

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

## **Independent auditor's report**

**To the members of**

**Dignity and Choice in Dying**

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### **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;
- 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

## **Independent auditor's report**

**To the members of**

### **Dignity and Choice in Dying**

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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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the 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.

*Sayer Vincent LLP*

Joanna Pittman (Senior statutory auditor)

27 May 2022

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 2021

	Note	2021 Total £	2020 Total £
<b>Income</b>			
Membership subscriptions and donations	2	1,568,027	1,012,351
Legacies		450,584	588,746
Sundry		32	-
Investments		1,521	1,189
<b>Total Income</b>		<b>2,020,164</b>	<b>1,602,286</b>
<b>Expenditure</b>			
Campaign and Media		603,484	456,751
Legal, Research and Policy		188,463	164,990
Fundraising and Membership		475,027	351,299
Scotland		119,105	37,247
<b>Total Campaign Expenditure</b>		<b>1,386,079</b>	<b>1,010,287</b>
General Administration		408,221	406,158
<b>Total expenditure</b>		<b>1,794,300</b>	<b>1,416,445</b>
<b>Profit on ordinary activities before taxation</b>	3	<b>225,864</b>	<b>185,842</b>
Taxation charge	5	(289)	(226)
<b>Profit on ordinary activities after taxation</b>		<b>225,575</b>	<b>185,616</b>
Accumulated reserves at 1 January 2021.		<b>1,333,276</b>	<b>1,147,660</b>
<b>Accumulated reserves at 31 December 2021</b>		<b>1,558,851</b>	<b>1,333,276</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****As at 31 December 2021**

Company no. 4452809

	Note	£	2021 £	2020 £
<b>Fixed assets:</b>				
Property, plant and equipment	6		<u>7,725</u>	<u>19,023</u>
			<u>7,725</u>	<u>19,023</u>
<b>Current assets:</b>				
Debtors	7	<u>175,117</u>	<u>152,918</u>	
Cash at bank and in hand		<u>1,562,408</u>	<u>1,338,437</u>	
		<u>1,737,525</u>	<u>1,491,355</u>	
<b>Creditors:</b>				
Amounts falling due within one year	8	<u>118,756</u>	<u>114,151</u>	
<b>Net current assets</b>			<u>1,618,769</u>	<u>1,377,204</u>
<b>Total assets less current liabilities</b>			<u>1,626,494</u>	<u>1,396,227</u>
<b>Provisions for liabilities</b>	9		<u>67,643</u>	<u>62,951</u>
<b>Net assets</b>			<u>1,558,851</u>	<u>1,333,276</u>
<b>Capital and reserves</b>				
Profit and loss account			<u>1,558,851</u>	<u>1,333,276</u>
<b>Total accumulated reserves</b>			<u>1,558,851</u>	<u>1,333,276</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 12 May 2022 and signed on behalf of the Board of Directors:

Baroness Molly Meacher  
Chair

Marie-Louise Papworth  
Director

# Dignity and Choice in Dying

## Notes to the financial statements

### For the year ended 31 December 2021

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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

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 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 a 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
● 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 2021

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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:

	2021 £	2020 £
Directors' remuneration	Nil	Nil
Auditor's remuneration (excluding VAT):		
Audit	6,000	5,700
Other services	936	864
Depreciation	11,298	11,448
Operating lease rentals:		
Property	163,965	176,971
Other	4,442	5,028
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#### 4 Directors' and employees' costs and emoluments

No emoluments are paid to any director £nil (2020: £nil)

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	600,127	543,538
Social security costs	60,657	55,343
Pension costs	41,771	39,632
Other staff costs	73,206	32,551
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	775,761	671,064

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

	2021 Number	2020 Number
Total	17	18

**Dignity and Choice in Dying**

**Notes to the financial statements**

**For the year ended 31 December 2021**

**5 Taxation**

	2021 £	2020 £
UK corporation tax at 19% (2020: 19%)	<b>289</b>	667
<b>Tax on results on ordinary activities</b>	<b>289</b>	<b>667</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	20,171	<b>87,842</b>
At the end of the year	<b>57,488</b>	<b>10,183</b>	<b>20,171</b>	<b>87,842</b>
<b>Depreciation</b>				
At the start of the year	38,932	10,183	19,704	<b>68,819</b>
Charge for the year	10,954	–	344	<b>11,298</b>
At the end of the year	<b>49,886</b>	<b>10,183</b>	<b>20,048</b>	<b>80,117</b>
<b>Net book value</b>				
At the end of the year	<b>7,602</b>	<b>–</b>	<b>123</b>	<b>7,725</b>
At the start of the year	<b>18,556</b>	<b>–</b>	<b>467</b>	<b>19,023</b>

**7 Debtors**

	2021 £	2020 £
Trade Debtors	3,055	–
Other debtors	24,377	23,891
Amounts owed by connected company (note 10)	42,058	20,281
Prepayments	105,627	74,436
Accrued income	–	34,310
	<b>175,117</b>	<b>152,918</b>

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

	2021 £	2020 £
Trade creditors	72,260	43,306
Taxation and social security	24,583	23,143
Other creditors	4,863	5,537
Accruals	17,050	42,165
	<b>118,756</b>	<b>114,151</b>

## Dignity and Choice in Dying

### Notes to the financial statements

#### For the year ended 31 December 2021

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##### 9 Provisions for liabilities

	2021 £	2020 £
Dilapidation provision	<b>67,643</b>	<b>62,951</b>

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 2021, 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 2021 time recording exercise resulted in a decrease to the 2021 charge. This equated to 24% of total Dignity in Dying's staff time in 2021 (compared to 30% in 2020). No grant was required to be given in 2021 to Compassion in Dying (2020 £nil).

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 £42,058 due from Compassion in Dying as at 31 December 2021 (2020: £20,281). 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 2021 was 11 (2020:10).

##### 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 2021 £	2020 £	Equipment 2021 £	2020 £
Less than one year	<b>115,403</b>	179,142	4,873	5,028
One to five years	-	119,428	-	-
	<b>115,403</b>	<b>298,570</b>	<b>4,873</b>	<b>5,028</b>

**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 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Legal Interventions	86,839	–	–	–	<b>86,839</b>
True Costs Appeal	565	105	–	–	670
Campaign Fund	271,142	55,819	(42,250)	–	284,711
Supporter Recruitment	–	–	(157,502)	157,502	–
HPAD Recruitment	52,900	76,309	(11,250)	–	117,959
Dignity and Choice Fund	98,031	–	–	–	98,031
Families for Choice Fund	176	–	–	–	176
Scotland Campaign	1,642	41,618	(94,227)	50,967	0
Trusts	–	90,000	(106,527)	16,527	0
"How Will I Die" Project	240	–	–	–	240
 Reserves specified for certain purposes	 511,535	 263,851	 (411,756)	 224,996	 <b>588,626</b>
 Other reserves	 821,741	 1,756,313	 (1,382,833)	 (224,996)	 <b>970,225</b>
 <b>Total profit and loss reserves</b>	 <b>1,333,276</b>	 <b>2,020,164</b>	 <b>(1,794,589)</b>	 <b>–</b>	 <b>1,558,851</b>