

Company number: 4452809

Dignity and Choice in Dying

Report and financial statements
For the year ended 31 December 2024

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Dignity and Choice in Dying

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Dignity and Choice in Dying

Reference and administrative information

For the year ended 31 December 2024

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	Paul Blomfield Chair (appointed 10 July 2024) Rabbi Dr Jonathan Romain MBE (resigned as Chair 10 July 2024) Marie-Louise Papworth Treasurer Chris Creegan Vice-Chair Joanne Alice Gibbons 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 2024

The directors present their report and the audited financial statements for the year ended 31 December 2024.

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

2024 was a landmark year for Dignity in Dying's campaign. From the House of Commons inquiry report in February calling on the Government to engage in the assisted dying debate as reform becomes "increasingly likely" across the British Isles; to MPs' historic vote in favour of the Terminally Ill Adults (End of Life) Bill on 29th November; alongside significant progress in the Isle of Man, Jersey and Scotland; this was the year that politicians started to reflect widespread public support for change and as a result the momentum for law reform has never been stronger.

Throughout the year Dignity in Dying focused on 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. Alongside this work, we mobilised our thousands of supporters to ensure their elected representatives (and prospective candidates) understood their views on assisted dying and their experiences of the problems of the current law, which denies dying people both choice and protection.

Directors' report

For the year ended 31 December 2024

Key events of 2024:

- In February the House of Commons Health and Social Care Select Committee inquiry report into assisted dying revealed evidence that the current law is unsafe and inadequate, and called on the Government to engage in the debate as reform becomes "increasingly likely" across the British Isles. Since the inquiry launched in December 2022, the cross-party committee of MPs had heard months of evidence, data and personal testimony outlining the many serious harms caused by the UK's blanket ban on assisted dying. Around 60% of all evidence submitted to the inquiry was in favour of reform, while every terminally ill person involved in the committee's roundtable sessions said that the law has to change. Evidence also revealed that palliative care is unable to relieve all suffering, and that the legalisation of assisted dying has brought improvements to end-of-life care in jurisdictions overseas, with no evidence found that such care deteriorates following law change. The inquiry report also discredited the myth of the 'slippery slope' with evidence confirming that assisted dying laws for terminally ill people only have not expanded in scope.
- MPs debated assisted dying for the first time in almost two years on 29th April, prompted by a government petition backed by Dame Esther Rantzen, Dignity in Dying and the Daily Express securing more than 200,000 signatures. MPs from across the House called for time to be given for the next Parliament to hold a "thorough and fresh" debate and free vote on the issue. Many cited the influence of their constituents' experiences as reason for their support.
- In March the biggest ever public poll conducted on assisted dying confirmed every single constituency supports law change. The polling was carried out by Opinium Research on behalf of Dignity in Dying, and canvassed the views of more than 10,000 people. Three-quarters of respondents (75%) said that they would support making assisted dying lawful for dying adults to access assisted dying in the UK, with only around one in eight people (14%) stating that they would oppose such a move. The results of the poll were modelled for every constituency in Great Britain and in more than half of the 632 constituencies modelled, public support for assisted dying was at least 77%.
- We launched our election campaign *Make Time for Assisted Dying* with our Patron Dame Prue Leith's support in May 2023. The campaign included 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 and the impact of the campaign is clear: the Conservatives, the Greens and the Liberal Democrats included assisted dying in their 2024 General Election manifestos. In addition in Spring 2024 both the then Prime Minister Rishi Sunak MP and the Leader of the Opposition confirmed they would ensure a full debate on assisted dying in the next Parliament. In March, Sir Keir Starmer reaffirmed his personal support for law change and committed to making time for debate if he was successful in his bid to become Prime Minister. He made the comments in an interview with Dame Esther Rantzen, following her diagnosis of terminal lung cancer.
- With the announcement of the General Election in July 2024 we continued to mobilise public support for change with a focus on ensuring elected representatives and candidates

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Directors' report

For the year ended 31 December 2024

understood the support for law change and the need for Parliamentary time for a full debate. We launched a mass action campaign entitled *Dignity has my Vote*. Our campaign enabled tens of thousands of supporters to send emails and letters to their candidates, in turn ensuring we received crucial intelligence on the makeup of the new Parliament.

- Together with our supporters, in 2024 we launched five new Dignity in Dying local groups and our network of local groups arranged over 70 face-to-face meetings with MPs. In addition, during the course of 2024 we grew our supporter base significantly, with an email list of hundreds of thousands of supporters.
- We also held two meetings of the All-Party Parliamentary Group (APPG) for Choice at the End of Life, including an inaugural meeting in the new Parliament in September. The meetings featuring overseas speakers with expertise on law change in practice, and people affected by the current law in the UK.
- The Nuffield Council on Bioethics Assisted Dying Project issued an interim report in September revealed that England's first ever citizens' jury on assisted dying overwhelmingly recommended law change. Over seven in 10 (71.3%) of the jury members who took part voted for a change in the law for terminally ill, mentally competent citizens. Members of the jury, randomly selected to provide a representative sample of the English population, participated in an 8-week long deliberative process, hearing from a range of experts including Dignity in Dying, and considering a wide array of evidence. Of the 28 Jury members who were able to participate in the final vote, 20 agreed that the law should change to permit assisted dying in England. Support for law change and strength of support grew over the course of the process, once again demonstrated the power of the case for change.
- Following the General Election we continued our focus on improving MPs' understanding of the evidence on assisted dying by attending party conferences, as well as prompting our supporters to contact their MPs to share their views and experiences. On 3rd October, Kim Leadbeater MBE, Labour MP for Spen Valley, announced that she would introduce a bill on assisted dying for terminally ill adults after being drawn first in the House of Commons Private Member's Bill ballot. The Terminally Ill Adults (End of Life) Bill, co-sponsored by a group of cross-party MPs, was published in early November and provides the most detailed, robust proposal on assisted dying reform that Westminster has ever considered.
- In support of the Bill we coordinated a series of briefing events for MPs in Parliament covering medical, legal, faith and family perspectives, as well as insights from overseas jurisdictions where assisted dying is legal, to inform the debate. The experiences of people and families impacted by the current blanket ban on assisted dying were central to all of these interventions.
- In November our analysis of home office data exposed the inability of the blanket ban on assisted dying to offer compassion or safety. The analysis showed that over the last three years, in two thirds of investigations into the offence of 'aiding suicide' police have not referred cases to the Crown Prosecution Service because they have been unable to gather sufficient evidence.
- In addition we launched the *My Dying Wish* campaign which was fronted by three campaigners with lived experience of the harms of the current law: Anil Douglas; Jenny

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Directors' report

For the year ended 31 December 2024

Carruthers; and Sophie Blake. The campaign incorporated powerful personal experience into a range of campaign moments ahead of the Second Reading of the Terminally Ill Adults (End of Life) Bill. The campaign culminated outside the House of Commons displaying the dying wishes of 650 people who support change on 17 trees – one for each person who would die with unrelieved pain even with universal access to the very best care. This action attracted significant media attention including featuring on Politics Live, PA, and being featured as one of The Guardian's Photos of the Day. More recently in March 2025, Dignity in Dying was awarded a Pagefield Award for Digital Campaign of the Year for the *My Dying Wish* campaign.

- In a historic step forward for choice at the end of life, on 29th November at its Second Reading debate, a majority of MPs (330) voted for the Terminally Ill Adults (End of Life) Bill to progress to Committee Stage, with 275 voting against. This marks a significant shift in support since 2015, the last time a Bill on assisted dying came before the House, and reflects the overwhelming public support for the introduction of the choice.
- Outside, on Parliament Square, campaigners assembled in their hundreds to send a powerful message of support for the Bill. They included Rebecca Wilcox, daughter of Dame Esther Rantzen, who stood shoulder to shoulder with people with terminal illness and families campaigning for this change. The debate and vote comes almost a year to the day since Dame Esther Rantzen, who is dying with stage four lung cancer, first told Radio 4's Today programme she had signed up to Dignitas; a moment which galvanised public and political support for an assisted dying law for the UK.
- Progress also continued outside Westminster. In June, members of the Royal College of Nursing (RCN) voted at their annual Congress to support the principles of assisted dying. The RCN Council is expected to review its policies in light of the motion being passed by Congress. A week before the Second Reading debate in Westminster, the Royal College of Anaesthetists announced it had formally adopted a neutral position on assisted dying following a survey of its members. The day after the Second Reading vote, the Royal College of GPs announced that it would consult its members of the College's policy on assisted dying.
- We maintained a strong media presence throughout the year, with significant coverage focussed on the campaign during the General Election, the announcement of Kim Leadbeater's Bill and the Bill's Second Reading. Coverage was significant across broadsheet and tabloid press, broadcast and podcasts. 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.
- Alongside the breakthrough of support for assisted dying in principle in Westminster, other British Isles jurisdictions saw significant progress in 2024. Dignity in Dying has supported these developments through coordinating events and briefings in each jurisdiction with overseas experts, local doctors and local people impacted by the current lack of choice at the end of life; and well as working with our members and supporters in these jurisdictions to contact their elected representatives about the need for law change on assisted dying.
- The Isle of Man has led the way. Its Assisted Dying Bill, introduced by Dr Allinson, MHK for Ramsey and a GP, proposes that assisted dying should be available as a choice for

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For the year ended 31 December 2024

terminally ill, mentally competent residents, in addition to existing options for high-quality, person-centred end-of-life care. In July Members of the House of Keys (MHKs) voted overwhelmingly in favour (16–8) to progress the Assisted Dying Bill through its Second Reading. In December Isle of Man's Upper House (the Legislative Council) voted to carry every clause of Bill to Third Reading.

- The Isle of Man's Parliament has spent over a year debating how to deliver a law that offers choice to dying citizens, and protections for all Manx people. This political support for the Bill reflects public opinion: a survey released in October 2023 found that with two in three (66%) people in the Isle of Man support the introduction of assisted dying as an option for terminally ill, mentally competent adults. At the time of writing in April 2025 it is clear the Isle of Man will become the first part of the British Isles to legalise assisted dying. Final amendments were agreed and the Assisted Dying Bill has now been sent for Royal Assent before an implementation period begins, with assisted dying potentially available for terminally ill residents from 2027.
- In Scotland Liam McArthur MSP's Assisted Dying for Terminally Ill Adults (Scotland) Bill was formally published on 28 March 2024, Polling by Opinium Research on behalf of Dignity in Dying revealed majority support for assisted dying in every Scottish Parliament constituency and electoral region. Almost four in five (78%) Scots confirmed that they would support an assisted dying law, in the largest and most in-depth public polling ever conducted on the issue in Scotland. The polling canvassed the views of more than 4,000 people across Scotland.
- The *My Dying Wish* campaign in Scotland was launched in November 2024 and featured the experiences of two supporters in Scotland who had witnessed their loved ones suffer as they died. MSPs from all parties in Parliament met with supporters of Liam McArthur MSP's Bill and had the opportunity to view the 'dying wishes' of Scots from across the country. An event with international experts, Dr Clare Fellingham, Dr Ryan Spielvogel and Sally Talbot was held in Dynamic Earth.
- The Scottish Parliament's Health, Social Care and Sport Committee began its scrutiny of Liam McArthur's Bill in November 2024, taking evidence from a range of experts and stakeholders up to February 2025. Dignity in Dying Scotland provided both written and oral evidence to the Committee. The Bill is expected to have its Stage 1 debate in May 2025.
- In Jersey, after several days of debate in May 2024 States Members voted to introduce an assisted dying bill to Jersey's States Assembly. States Members voted 32–14 to limit eligibility for assisted dying to those whose illness is expected to cause death within six months or within 12 months if diagnosed with a neurodegenerative condition. Proposals to allow people who were experiencing unbearable suffering to end their own lives were rejected in the same debate. Since then the Government of Jersey has been drafting the legislation, which is expected to be debated in late 2025.
- More than 3,100 Jersey residents signed an open letter calling for law change on assisted dying that urged States Members to press ahead with reform without further delay. The letter was handed to Chief Minister Lyndon Farnham by Jennifer Bridge MBE, former States

Dignity and Choice in Dying

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Member, leader of Jersey Assisted Dying Action Group shortly before the States Assembly debate in May.

- New polling conducted by Island Global Research and commissioned by Dignity in Dying, also revealed that 61% of Jersey residents support the law change in Jersey to allow mentally competent, terminally ill adult residents the option of assisted dying.

Dignity in Dying has a planned programme for 2025 which includes, among other things:

- Securing law change in the Isle of Man; and making significant progress towards law change in Scotland and Jersey, winning key votes on legislation in Holyrood and the States Assembly.
- In Westminster we will continue to provide high quality briefing and support to MPs in relation to the Terminally Ill Adults (End of Life) Bill. We aim to support a constructive debate and amendments to the Bill at Committee Stage, maintain majority support for the Bill in the Commons at Report and Third Reading stages, and then to support the Bill through the House of Lords, making law change a reality in England and Wales in the coming years.
- We will continue to support efforts to change the law on assisted dying across the British Isles, ensuring parliamentarians and stakeholders have access to high quality evidence on how assisted dying works in practice, including hearing from doctors and others who can provide expert insight on how assisted dying laws work overseas.
- The campaign for law change on assisted dying is a people powered movement for change. We will continue ensure people's and families' real experiences, and the suffering they have experienced as a result of the current blanket ban on assisted dying are front and centre of the campaign.
- We will continue to demonstrate the case for law change in the UK media with high quality, high profile coverage across a range of outlets, and to counter disinformation about assisted dying laws and practice.

We will grow our team in 2025 given the high volume of work as the campaign is at a critical stage across the British Isles with four Bills under consideration. 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.

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Directors' report

For the year ended 31 December 2024

Financial review

Income for 2024 was £2,698k against £2,699k in 2023.

This was broadly broken down as 90% from member subscriptions, general donations and high value donors and 8% from legacies.

INCOME	2024		2023	
Membership Subscriptions and Donations	£1,496,383	55.4%	£1,375,854	50.9%
Legacies and Bequests	£214,555	8%	£472,217	17.5%
High Value Donors	£928,778	34.4%	£827,725	30.7%
Other	£58,778	2.2%	£23,680	0.9%
TOTAL INCOME	£2,698,494	100.0%	£2,699,476	100.0%

Total expenditure for 2024 was £3,379k against £2,045k in 2023.

EXPENDITURE	2024		2023	
Campaign and Media	£1,567,583	46.4%	£673,796	32.9%
Legal, Research and Policy	£351,645	10.4%	£197,533	9.7%
Fundraising and Membership	£588,792	17.4%	£542,449	26.5%
Scotland	£226,394	6.7%	£145,039	7.1%
TOTAL CAMPAIGN EXPENDITURE	£2,734,414	80.9%	£1,558,818	76.2%
General Administration	£644,324	19.1%	£486,681	23.8%
TOTAL EXPENDITURE	£3,378,738	100.0%	£2,045,499	100.0%

SURPLUS/(LOSS) FOR THE YEAR BEFORE TAXATION	£(680,244)	£653,977
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Total expenditure has increased from the previous year, due to and increase in campaign activity and the added inflationary pressures that have been experienced during the year.

1 Legal, Research and Policy (+£154k)

Expenditure in this area has increased and includes costs for a project relating to public insights to better understand public thinking around assisted dying. There was also an increase in staffing costs based on heightened need for policy and research support in relations to the Bills in Parliaments across the British Isles.

2 Campaign and Media (+£894k)

2024 saw the General Election and the Second Reading of the Terminally Ill Adults (End of Life) Bill. Increased costs in this area reflect the activity leading up to the General Election, including constituency level polling, and supporter lobbying, and campaign activity surrounding the Second Reading debate in November 2024, including increased

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Directors' report

For the year ended 31 December 2024

staffing costs, investment in advertising and supporter recruitment and activation.

3 Fundraising and Membership (+£46k)

Expenditure in this area increased and continues to focus on maintaining and increasing our membership base as well as an added focus on promoting legacy giving.

4 Scotland (+£81k)

The increase in Scotland costs reflects the increase in campaigning activity since the introduction of the Assisted Dying for Terminally Ill Adults (Scotland) Bill which was published in the Scottish Parliament in March 2024.

5 Administration (+£157k)

Administration costs have continued to increase because of a continued increase in meetings, travelling and a general increase in costs due to inflationary pressures. It is worth noting that only 19% of our total expenses have been on administrative tasks, down from 24% of the previous year.

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 most predictable source of income.

Related parties

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

More information is provided at footnote 10 to the accounts.

The directors holding office at 31 December 2024 did not have any beneficial interest in the company at any point in the reporting period.

Directors' report

For the year ended 31 December 2024

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.

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Directors' report

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Auditor

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

Approved by the directors on 25 June 2025 and signed on their behalf by



Paul Blomfield
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 2024 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 2024 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 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;
- 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

- 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.

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)

23 July 2025

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 2024

	Note	2024 Total £	2023 Total £
Income			
Membership subscriptions and donations	2	2,425,161	2,203,579
Legacies		214,555	472,217
Sundry		-	79
Investments		58,778	23,601
Total Income		2,698,494	2,699,476
Expenditure			
Campaign and Media		1,567,583	673,796
Legal, Research and Policy		351,645	197,533
Fundraising and Membership		588,792	542,449
Scotland		226,394	145,039
Total Expenditure		2,734,414	1,558,817
General Administration		644,324	486,681
Total expenditure		3,378,738	2,045,498
(Loss)/profit on ordinary activities before taxation	3	(680,244)	653,978
Taxation charge	5	(10,216)	(4,503)
(Loss)/profit on ordinary activities after taxation		(690,460)	649,475
Total reserves brought forward	13	1,884,039	1,234,564
Accumulated reserves at 31 December 2024		1,193,580	1,884,039

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 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Property, plant and equipment	6		10,699		6,606
			<u>10,699</u>		<u>6,606</u>
Current assets:					
Debtors	7	165,815		388,670	
Cash at bank and in hand		1,398,803		1,715,399	
		<u>1,564,618</u>		<u>2,104,069</u>	
Creditors:					
Amounts falling due within one year	8	300,800		150,391	
				<u>150,391</u>	
Net current assets			<u>1,263,818</u>		<u>1,953,678</u>
Total assets less current liabilities			<u>1,274,517</u>		<u>1,960,284</u>
Provisions for liabilities	9		<u>80,937</u>		<u>76,245</u>
Net assets			<u><u>1,193,580</u></u>		<u><u>1,884,039</u></u>
Capital and reserves					
(Loss)/profit on ordinary activities before taxation			<u>1,193,580</u>		<u>1,884,039</u>
Total accumulated reserves			<u><u>1,193,580</u></u>		<u><u>1,884,039</u></u>

(Loss)/profit on ordinary activities after

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 25 June 2025 and signed on behalf of the Board of Directors:



Paul Blomfield
Chair



Marie-Louise Papworth
Director

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2024

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:

Total Expenditure

● 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.

Creditors and provisions (Loss)/profit on ordinary activities before taxation

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.

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies (continued)

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.

Pensions (Loss)/profit on ordinary activities after taxation

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 (Loss)/profit before tax is stated after charging:

	2024 £	2023 £
Directors' remuneration	Nil	Nil
Auditor's remuneration (excluding VAT):		
Audit	8,500	7,050
Other services	1,152	1,600
Depreciation	3,132	1,325
Operating lease rentals:		
Property	143,197	112,408
Other	4,491	4,721

4 Directors' and employees' costs and emoluments

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	984,963	727,713
Social security costs	101,328	82,023
Pension costs	66,447	49,929
Other staff costs	140,954	57,218
	<u>1,293,692</u>	<u>916,883</u>

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

	2024 Number	2023 Number
Total	<u>24</u>	<u>20</u>

5 Taxation

	2024 £	2023 £
UK corporation tax at 19% (2023: 19%)	10,216	4,503
Tax on results on ordinary activities	<u>10,216</u>	<u>4,503</u>

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2024

6 Property, plant and equipment

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At the start of the year	57,488	13,309	25,034	95,831
Additions	-	-	7,225	7,225
At the end of the year	57,488	13,309	32,259	103,056
Depreciation				
At the start of the year	57,488	11,229	20,508	89,225
Charge for the year	-	1,041	2,091	3,132
At the end of the year	57,488	12,270	22,599	92,357
Net book value				
At the end of the year	-	1,039	9,660	10,699
At the start of the year	-	2,080	4,526	6,606

7 Debtors

	2024 £	2023 £
Trade Debtors	8,638	31,278
Other debtors	35,569	24,044
Amounts owed by connected company (note 10)	1,234	122,071
Prepayments	102,774	94,462
Accrued income	17,600	116,815
	165,815	388,670

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	160,618	82,160
Taxation and social security	86,203	38,967
Other creditors	5,140	3,136
Accruals	48,839	26,128
	300,800	150,391

9 Provisions for liabilities

	2024 £	2023 £
Dilapidation provision	80,937	76,245

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.

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2024

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 areas of focus and ways of working.

The two organisations are legally separate with distinct governance, boards, and finances. In the current financial year Compassion in Dying directly employed five members of staff.

As at 31 December 2024, two of the seven 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 2024 time recording exercise resulted in a decrease to the 2023 charge. This equated to 14% of total Dignity in Dying's staff time in 2024 (compared to 24% in 2023).

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 £1,234 due from Compassion in Dying as at 31 December 2024 (2023: £122,071). 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 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 2024 was 11 (2023:11).

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 2024 £	2023 £	Equipment 2024 £	2023 £
Less than one year	152,935	134,100	3,250	4,721
One to five years	305,871	435,600	-	-
	458,806	569,700	3,250	4,721

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2024

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 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Legal Interventions	86,839	-	-	-	86,839
True Costs Appeal	790	-	-	-	790
Campaign Fund	284,723	-	(481,715)	196,992	-
HPAD Recruitment	42,042	-	(350)	-	41,692
Crowdfunders	28,975	147,106	(66,302)	-	109,779
Scotland Campaign	-	11,241	(21,828)	10,587	-
Trusts restricted	56,522	400,000	(415,213)	-	41,309
Reserves specified for certain purposes	499,891	558,347	(985,408)	207,579	280,409
Other reserves	1,384,148	2,140,147	(2,403,546)	(207,579)	913,171
Total profit and loss reserves	1,884,039	2,698,494	(3,388,954)	-	1,193,580