

Company number: 4452809

Dignity and Choice in Dying

Report and financial statements

For the year ended 31 December 2025

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For the year ended 31 December 2025

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Dignity and Choice in Dying

Reference and administrative information

For the year ended 31 December 2025

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 Gemma Abbott Anthony Bogod Treasurer (appointed 18 December 2025) Chris Creegan Vice-Chair Professor Aneez Esmail Joanne Alice Gibbons Nick Hoile Marie-Louise Papworth David Spenser Gavin St Pier Dr Jacky Davis (resigned 25 June 2025) Rabbi Dr Jonathan Romain MBE (resigned 25 June 2025)
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 2025

The directors present their report and the audited financial statements for the year ended 31 December 2025.

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 healthcare 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 person's wishes, such as living wills and advance statements.

Review of activities, achievements and future developments

2025 was a significant year for Dignity in Dying's campaign. In Westminster, the Terminally Ill Adults (End of Life) Bill made historic progress. Its endorsement by the House of Commons at Third Reading in June and at Second Reading in the House of Lords in September marked a critical shift in the political landscape. With overwhelming public support, confirmed yet again by a YouGov poll, lawmakers were debating a Bill with a powerful public and political mandate.

In Scotland, the Assisted Dying for Terminally Ill Adults Bill completed Stage 2 in Holyrood in November, when it was scrutinised by the Health Committee.

2025 also saw a landmark moment in March in the Isle of Man, which became the first part of the UK and Crown Dependencies to pass an assisted dying Bill. Additionally, in Jersey the lodging of the assisted dying Bill in September, following the Jersey States Assembly vote in May, marked another step toward law change.

This progress was mirrored by increased awareness of the debate. Throughout the year Dignity in Dying focused on raising awareness and understanding of the need for change: media stories, new research and the powerful voices of terminally ill people and families all made an impact.

Key events of 2025:

The ongoing debates on proposed assisted dying laws across the British Isles and Crown dependencies were a major theme of the year. 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 through briefings to parliamentarians and stakeholders, and media coverage. Alongside this work, we mobilised our thousands of supporters to ensure their elected representatives understood their views on assisted dying and their experiences of the problems of the current law, which denies dying people both choice and protection.

- **The Isle of Man** became the first part of the United Kingdom and Crown Dependencies to change the law on assisted dying in March. Following public engagement and strong leadership by Dr Alex Allinson MHK, the Bill passed in Tynwald and now awaits Royal Assent. This result came after years of debate, scrutiny and amendments by both Houses of the Tynwald. Throughout it all, Dignity in Dying members and supporters on the Isle of Man have shared their stories and made the case for change with politicians and in the media, and demonstrated in support of law change.
- In **Westminster**, following its historic win at Second Reading in November 2024, Kim Leadbeater MP's Terminally Ill Adults (End of Life) Bill progressed further than any previous Bill on assisted dying.
- In March, the final report from England's first ever Citizens' Jury on assisted dying reaffirmed the public's overwhelming support for a compassionate, safeguarded assisted dying law. The report from the Nuffield Council on Bioethics, combined deep insights from the Jury and two nationally representative surveys of 2,000 people, highlighting the strength of support for an assisted dying law for terminally ill, mentally competent adults.
- YouGov research confirmed that public support for legalising assisted dying has remained overwhelmingly high since the Bill's Second Reading in November, with around three-quarters of people (72%) backing Kim Leadbeater's proposals. In March, the National Centre for Social Research published latest data from the British Social Attitudes survey, and confirmed public support for assisted dying "remains high and stable".
- During the Bill's Committee Stage, which concluded in March, a group of cross-party MPs with a range of expertise and views on the Bill heard from 50 expert witnesses, scrutinised the Bill line-by-line and debated amendments, with further amendments endorsed by MPs at Report stage. The Bill, already hailed as the strongest in the world, was strengthened further as a result. In June, the House of Commons voted decisively to pass the Bill at Third Reading. The Bill was passed by a cross-party majority of 23 MPs. Throughout the remaining stages of the Bill in the Commons, Dignity in Dying supported MPs with extensive briefing and research to inform their debates and votes, along with public demonstrations in Westminster attended by many hundreds of supporters, as well as providing a platform for the voices of dying people and bereaved families and supporting them to share powerful personal testimony wherever possible.
- This was followed in September by the Bill passing Second Reading in the House of Lords where Lord Falconer sponsored the Bill. After a historic two-day debate, the House of Lords

formally approved the principle of the Bill. Peers also passed an amendment tabled by Baroness Berger and backed by Lord Falconer to establish a Select Committee to hear evidence over a three-week period on how the law will be implemented. When the Select Committee concluded its evidence sessions in November Dignity in Dying highlighted that the Bill had undergone around 130 hours of detailed scrutiny.

- However, as the Bill moved to Committee stage in the Lords, it became clear that the tactics of a small number of opponents were putting the passage of the Bill into jeopardy. Over 1,000 amendments were tabled, two-thirds by a small group of long-term opponents of law change, with the progress of debate seemingly deliberately slow. We supported more than 100 terminally ill people, bereaved families, and loved ones to write to members of the House of Lords urging them to ensure that the voices of dying people remain central to debates on the Bill and commissioned YouGov polling on the role of the unelected chamber which shows that: 6 in 10 (58%) say it is not acceptable for the Lords to “talk out” a Bill once it has passed the Commons, with just one in six (17%) saying it would be acceptable.
- Despite Government allocating ten extra days for debate, the effectiveness of opponent delay tactics meant there was insufficient progress. This led to splits in the opposition to the Bill: while some peers continue to slow the Bill’s progress, others, including those who oppose the legislation in principle, called for constructive scrutiny rather than procedural obstruction. Even some long-standing opponents of assisted dying warned that the obstruction to the Bill risks serious, irreparable damage to the reputation of the Lords.
- Across the year, the All-Party Parliamentary Group (APPG) for Choice at the End of Life (secretariat provided by Dignity in Dying) held four meetings, aimed at MPs and Peers considering the Bill. The meetings hosted people with lived experience, parliamentarians from jurisdictions that have changed the law, legal and healthcare professionals, and those in the hospice sector preparing for potential law change in the UK.
- In addition our supporters sent over 170,000 emails to MPs about the Bill. We held two lobby days in Westminster with almost 200 supporters coming to meet their MPs in person. Hundreds of our supporters turned out to take part in demonstrations outside parliament so MPs and Peers could see public support for the bill and law change. Our local group programme went from strength to strength, with the groups hosting 39 local events on the anniversary of the Second Reading debate of the Bill, to thank MPs who voted in support and raise local awareness.
- In May **in Scotland** MSPs voted to support Liam McArthur MSP’s landmark assisted dying Bill, with 70 voting for the Bill to progress, and 56 voting against. This marked a significant shift in support since 2015, the last time a Bill on assisted dying came before the Parliament, and reflected the overwhelming public support for the introduction of the choice. The Bill completed Stage 2 in Holyrood in November, when it was scrutinised by the Health Committee. Despite the Bill eventually falling at Stage 3 in March 2026, this process underlined how deeply it matters that MSPs look both to the evidence from around the world and to the lived experience of those directly affected by the current ban. Our supporters in Scotland sent over 81,000 emails to their MSPs in support of the Bill and of law change on assisted dying for terminally ill, mentally competent adults, and many shared their experiences in the media and in meetings with MSPs.

Directors' report

For the year ended 31 December 2025

- In **Jersey** the lodging of the assisted dying Bill in September, following the Jersey States Assembly vote in May, marked another step toward law change, which eventually happened in February 2026.
- In a watershed moment in March, the Royal College of General Practitioners (RCGP) dropped its long-standing opposition to assisted dying. Following a survey of its membership, the college announced it would neither support nor oppose a change in the law. The RCGP had been the only remaining UK medical royal college opposed to assisted dying. The move to an impartial position reflects the range of views amongst GPs.
- Dignity in Dying's *My Dying Wish* campaign was recognised as Pagefield's Digital Campaign of the Year, a tribute to the courageous storytellers whose lived experiences are shaping change. Our *My Dying Wish* campaign was fronted by three campaigners with lived experience of the harms of the current law, Anil Douglas, Jenny Carruthers, and Sophie Blake – and incorporated powerful personal experience into a range of campaign moments ahead of the Second Reading of the Terminally Ill Adults (End of Life Bill) in November 2024, combining powerful storytelling, data-driven advocacy, and using social media to spark national debate.
- Throughout the year the team provided regular, evidence-based and human-centred briefings to the media on the Bill itself, claims being made during parliamentary debate, the reality of similar laws overseas, and perspectives from a range of medical, legal and faith leaders. This informed high profile and impactful coverage spanning national print, online, broadcast/podcast and consumer media, including regular exclusives and front pages in the Daily Mirror, Daily Express, Sky, ITV and BBC among others.
- *Give Us Our Last Rights*, Dignity in Dying's joint campaign with the Daily Express, won a major award at the British Journalism Awards in December, recognising our long-term project sharing the experiences of families affected by the current law, spotlighting the positive experience of laws around the world, and making the case for the Bill as it progresses. Other significant media achievements included an open letter published in the Daily Mail featuring treasured British celebrities such as Helen Mirren and Joanna Lumley, and powerful spread of photo-journalism in the Guardian, featuring 12 Dignity in Dying supporters and their families sharing their diverse experiences of the ban on assisted dying.

Dignity in Dying has a planned programme for 2026 which includes, among other things:

- Making significant progress towards law change across the British Isles. Early in 2026 Jersey's States Assembly voted to legalise assisted dying by a huge margin. This was a historic decision that followed a decisive vote in the Senedd to support the implementation of Westminster's own Bill in Wales, and in 2025 the Isle of Man's parliamentary approval of its assisted dying law.
- In Westminster we will continue to provide high quality briefing and support to MPs and Peers in relation to the Terminally Ill Adults (End of Life) Bill, and to highlight the deliberate filibustering in the House of Lords which has prevented Parliament from reaching a decision on the Bill in the Parliamentary session ending in April 2026. This

Directors' report

For the year ended 31 December 2025

obstruction of the Bill is impossible to justify when the House of Commons has already expressed its support and when the vast majority of the public want the choice of assisted dying for terminally ill, mentally competent adults.

- Similarly we will continue to work with our supporters in Scotland following the vote in Holyrood against the Assisted Dying for Terminally Ill Adults (Scotland) Bill in March 2026. Despite the disappointment of the result, progress is undeniable, with support among MSPs having trebled since 2010. We will build on that progress and work with supporters to ensure that MSPs and prospective candidates understand their views on assisted dying and the need for law change in the next Scottish Parliament to ensure dying people have both choice and protection.
- The campaign for law change on assisted dying is a people powered movement. We will work with our supporters to ensure people's and families' real experiences, and the suffering they have experienced as a result of the current blanket ban on assisted dying, and the obstruction of the Bill in Westminster, are at the centre of the campaign. We will also continue to work with the growing number of clinicians who support greater choice of the end of life, through our Healthcare Professionals for Assisted Dying group.
- 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. And 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.

In 2026 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. At the end of the year the board consisted of ten directors.

Financial review

Income for 2025 was £3,146k against £2,698k in 2024.

This was broadly broken down as 87% from member subscriptions, general donations and high value donors and 12% from legacies.

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2025

INCOME	2025		2024	
Membership Subscriptions and Donations	£1,696,444	53.92%	£1,496,383	55.4%
Legacies and Bequests	£369,464	11.74%	£214,555	8%
High Value Donors	£1,046,600	33.26%	£928,778	34.4%
Other	£33,576	1.08%	£58,778	2.2%
TOTAL INCOME	£3,146,084	100.0%	£2,698,494	100.0%

Total expenditure for 2025 was £2,988k against £3,379k in 2024.

EXPENDITURE	2025		2024	
Campaign and Media	£1,263,605	42.3%	£1,567,583	46.4%
Legal, Research and Policy	£383,063	12.8%	£351,645	10.4%
Fundraising and Membership	£580,647	19.4%	£588,792	17.4%
Scotland	£194,829	6.6%	£226,394	6.7%
TOTAL CAMPAIGN EXPENDITURE	£2,422,143	81.1%	£2,734,414	80.9%
General Administration	£565,785	18.9%	£644,324	19.1%
TOTAL EXPENDITURE	£2,987,928	100.0%	£3,378,738	100.0%

SURPLUS/(LOSS) FOR THE YEAR BEFORE TAXATION	£158,156	£(680,244)
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Total expenditure has fallen from the previous year, due to a reduction in campaign spending during the year. There was a reduction in campaigning costs in 2025 after the heightened activity in 2024 relating to the General Election and the Second Reading of the Terminally Ill Adults (End of Life) Bill in November 2024.

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.

Directors' report

For the year ended 31 December 2025

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 2025 did not have any beneficial interest in the company at any point in the reporting period.

Responsibilities of the directors

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

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

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

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2025

information and that this information has been communicated to the auditors.

Auditor

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

Approved by the directors on 2 July 2026 and signed on their behalf by



Paul Blomfield
Chair



Anthony Bogod
Director

Opinion

We have audited the financial statements of Dignity and Choice in Dying (the 'company') for the year ended 31 December 2025 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 2025 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.

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)

1 September 2026

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 2025

	Note	2025 Total £	2024 Total £
Income	2		
Membership subscriptions and donations		2,743,044	2,425,161
Legacies		369,464	214,555
Sundry		254	–
Investments		33,322	58,778
Total Income		3,146,084	2,698,494
Expenditure			
Campaign and Media		1,263,605	1,567,583
Legal, Research and Policy		383,063	351,645
Fundraising and Membership		580,647	588,792
Scotland		194,828	226,394
Total Expenditure		2,422,143	2,734,414
General Administration		565,785	644,324
Total expenditure		2,987,928	3,378,738
Profit/(Loss) on ordinary activities before taxation	3	158,156	(680,244)
Taxation charge	5	(7,861)	(10,215)
Profit/(Loss) on ordinary activities after taxation		150,295	(690,459)
Total reserves brought forward	13	1,193,580	1,884,039
Accumulated reserves at 31 December 2025		1,343,875	1,193,580

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 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Property, plant and equipment	6		16,117		10,699
			<u>16,117</u>		<u>10,699</u>
Current assets:					
Debtors	7	162,986		165,815	
Cash at bank and in hand		1,524,066		1,398,803	
			<u>1,687,052</u>	<u>1,564,618</u>	
Creditors:					
Amounts falling due within one year	8	273,665		300,800	
				<u>300,800</u>	
Net current assets			<u>1,413,387</u>		<u>1,263,818</u>
Total assets less current liabilities			<u>1,429,504</u>		<u>1,274,517</u>
Provisions for liabilities	9		85,629		80,937
Net assets			<u><u>1,343,875</u></u>		<u><u>1,193,580</u></u>
Capital and reserves					
Profit and Loss account			<u>1,343,875</u>		<u>1,193,580</u>
Total accumulated reserves			<u><u>1,343,875</u></u>		<u><u>1,193,580</u></u>

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

The financial statements were approved by the Board of Directors on 2 July 2026 and signed on behalf of the Board of Directors:



Paul Blomfield
Chair



Anthony Bogod
Director

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. 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.

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.

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies (continued)

j) Cash at bank and in hand

Cash at bank and in hand includes cash and short term liquid investments with a maturity of up to six months or less from the date of acquisition or opening of the deposit or similar account.

k) Pensions

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

2 Turnover

Turnover is attributable to the principal activity of the company.

3 Profit/(loss) before tax is stated after charging:

	2025 £	2024 £
Directors' remuneration	Nil	Nil
Auditor's remuneration (excluding VAT):		
Audit	10,000	8,500
Other services	1,380	1,152
Depreciation	6,287	3,132
Operating lease rentals:		
Property	152,842	143,197
Other	4,092	4,491
	<u>152,842</u>	<u>143,197</u>
	<u>4,092</u>	<u>4,491</u>

4 Directors' and employees' costs and emoluments

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	1,108,521	984,963
Social security costs	140,249	101,328
Pension costs	70,022	66,447
Other staff costs	156,401	140,954
	<u>1,475,193</u>	<u>1,293,692</u>

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

	2025 Number	2024 Number
Total	<u>26</u>	<u>24</u>

5 Taxation

	2025 £	2024 £
UK corporation tax at 19% (2024: 19%)	7,861	10,215
Tax on results on ordinary activities	<u>7,861</u>	<u>10,215</u>

6 Property, plant and equipment

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At the start of the year	57,488	13,309	32,259	103,056
Additions	–	–	11,705	11,705
At the end of the year	57,488	13,309	43,964	114,761
Depreciation				
At the start of the year	57,488	12,270	22,599	92,357
Charge for the year	–	982	5,305	6,287
At the end of the year	57,488	13,252	27,904	98,644
Net book value				
At the end of the year	–	57	16,060	16,117
At the start of the year	–	1,039	9,660	10,699

7 Debtors

	2025 £	2024 £
Trade Debtors	1,727	8,638
Other debtors	30,695	35,569
Amounts owed by connected company (note 10)	892	1,234
Prepayments	126,055	102,774
Accrued income	3,617	17,600
	162,986	165,815

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	104,915	160,618
Taxation and social security	52,588	86,203
Other creditors	14,757	5,140
Accruals	101,405	48,839
	273,665	300,800

9 Provisions for liabilities

	2025 £	2024 £
Dilapidation provision	85,629	80,937

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.

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 2025, one of the six trustees of Compassion in Dying is also a board member 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.

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 £892 due from Compassion in Dying as at 31 December 2025 (2024: £1,234). 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 2025 was 10 (2024:11).

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 2025 £	2024 £	Equipment 2025 £	2024 £
Less than one year	152,935	152,935	4,229	3,250
One to five years	152,935	305,871	–	–
	305,870	458,806	4,229	3,250

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 2025	Income	Expenditure	Transfers	At 31 December 2025
	£	£	£	£	£
Legal Interventions	86,839	–	–	–	86,839
True Costs Appeal	790	60	–	–	850
Campaign Fund	–	–	(655)	655	–
HPAD Recruitment	41,692	–	(50,380)	8,688	–
Crowdfunders	109,779	112,407	(122,398)	–	99,788
Scotland Campaign	–	7,322	(185)	–	7,137
Trusts restricted	41,309	400,000	(448,690)	7,381	–
Reserves specified for certain purposes	280,409	519,789	(622,308)	16,724	194,614
Other reserves	913,171	2,626,295	(2,373,481)	(16,724)	1,149,261
Total profit and loss reserves	1,193,580	3,146,084	(2,995,789)	–	1,343,875