

Company number: 4452809

Dignity and Choice in Dying

Report and financial statements

For the year ended 31 December 2022



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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 2022

Status	The organisation is a company limited by guarantee, incorporated on 31 May 2002 in the United Kingdom.
Company number	4452809
Registered office address	181 Oxford Street London W1D 2JT
Directors	Baroness Molly Meacher Chair Marie-Louise Papworth Treasurer Lord Andrew Cooper (Resigned 21 December 2022) Dr Jacky Davis Nick Hoile Mark Jarman-Howe Rabbi Dr Jonathan Romain MBE Vice-Chair David Spenser Professor Aneez Esmail Chris Creegan Gavin St Pier
Company Secretary	Sarah Donaldson Wootton
Bankers	Co-operative Bank PO Box 250 Skelmersdale WN8 6WT
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 108-114 Golden Lane LONDON EC1Y 0TL

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2022

The directors present their report and the audited financial statements for the year ended 31 December 2022.

The directors who served during the year are shown on page 1.

Dignity and Choice in Dying (known as Dignity in Dying) is a company limited by guarantee. In the event of the company being wound up, the liability in terms of the members is limited to £1 per member of the company.

Principal activities

The Company's objects are to advance throughout the United Kingdom of Great Britain and Northern Ireland and the Republic of Ireland, the Isle of Man and the Channel Islands (by means which at all times are consistent with the laws of all relevant jurisdictions) patient choice at the end of life; and without prejudice to the generality of the foregoing:

- To take such lawful steps and measures as may be necessary (including where applicable seeking to secure change in the law) in order to secure choice for persons at the end of life and in particular the option of a medically assisted death for competent, terminally ill adults;
- To relieve suffering by the advancement of the education of the general public and health care professionals in all areas relating to end of life healthcare options; and
- To promote the development of the law in connection with end of life options including legally recognised provisions for the carrying out of a persons' wishes, such as living wills and advance statements.

Review of activities, achievements and future developments

Dignity in Dying's campaign made significant progress across the British Isles in 2022. We continued to drive forward progress towards law change on assisted dying for terminally ill adults in Westminster and Holyrood, and in Jersey and the Isle of Man, as well as supporting allies in the Republic of Ireland to do the same. Our *Compassion is Not a Crime* campaign, which called for an inquiry and which we launched together with bereaved relatives in 2019, came to fruition with the announcement of a House of Commons Health and Social Care Select Committee inquiry on assisted dying towards the end of 2022.

We secured over 155,000 signatures for our Government Petition on Assisted Dying which prompted a Commons debate where MPs spoke 2:1 in favour of law reform. Our work during 2022 prompted ground-breaking new research and secured a Daily Express campaign in support of our aims; we informed the development of a major storyline in Emmerdale, a soap watched by millions of people; and with our medical and nursing supporters ensured their key representative bodies reaffirmed their neutrality on assisted dying. This was all achieved whilst growing our base of campaign supporters across the British Isles and maintaining sound financial management.

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2022

Key events of 2022:

- We made substantial progress in the Westminster Parliament in 2022. This began when an amendment to the Health and Social Care Bill tabled by senior Conservative Peer Lord Forsyth of Drumlean was debated and narrowly defeated in the House of Lords in March. The amendment, which would have required the Government to present a draft assisted dying bill to parliament within a year, was narrowly lost only after the Government instructed Conservative Peers to vote against it. This marked the start of increased focus by the campaign on the need for proper time to be allocated to assisted dying in Parliament to allow a full investigation and debate, and inspired our *Make Time for Assisted Dying* campaign, which launched in the Autumn and will run until the next General Election.
- In July MPs from all parties called for a parliamentary inquiry on assisted dying in a Westminster Hall debate where speakers in favour of reform outnumbered opponents by two to one. The debate was secured after an official government petition lodged by Dignity in Dying CEO Sarah Wootton attracted more than 155,000 signatures from members of the public. Several MPs reported that they were "on a journey" on the topic, including former Health Secretary Matt Hancock, and many paid tribute to constituents who had shared their stories of suffering under the current law. The Minister responding, James Cartlidge, then Parliamentary Under-Secretary of State for Justice, said the Government would do its best to assist any inquiry on assisted dying. He also indicated that the Government would engage with a Private Member's Bill on assisted dying if it was Parliament's clear will that the law should change, and intimated that the Government could grant time to a future Bill to ensure it could be fully scrutinised and debated.
- During the debate, several MPs made reference to the Office for National Statistics (ONS) research published in April, which showed that people with severe and potentially terminal conditions are twice as likely to die by suicide than the general population. This data had been requested by then Secretary of State for Health and Social Care, Matt Hancock, at a meeting of the All-Party Parliamentary Group on Choice at the End of Life in 2021, in order to inform the assisted dying debate. Our own research – published in our *Last Resort* report in 2021 – estimates that between 300 and 650 dying people end their own lives in this country every year, often in ways that are violent and distressing. The ONS analysis adds to our evidence of the consequences of the blanket ban on assisted dying.
- Finally in December the Health and Social Care Select Committee announced the first ever House of Commons inquiry into assisted dying, an important milestone in Westminster. We have been calling for a review of the law for many years, beginning with our *Compassion is not a Crime* campaign in 2019, and we hope that the Health Committee will recognise that our existing laws are not working as they should. In addition, the Committee will need to examine the way in which the debates on assisted dying in Parliament have been conducted, including whether more time needs to be given to debates on assisted dying legislation in future.
- Progress in Westminster has been matched and exceeded in other parts of the UK and British Isles with our support. Our campaign in Scotland has gone from strength to strength. In September, Liam McArthur MSP for Orkney lodged a final proposal in the Scottish Parliament for his Members Bill 'Assisted Dying for Terminally Ill Adults (Scotland)', and received 36 MSP signatories to the final proposals (double the number needed), securing the right to introduce legislation to be considered by the Scottish Parliament.
- The public consultation report on the bill's proposals was also published, and showed that the proposal received the highest number of responses to date for a consultation on a Members Bill in the Scottish Parliament, with 14,038 valid consultation responses submitted. A clear majority of respondents, 76%, were fully supportive of the proposal, with a further 2% partially supportive.
- In 2021 Jersey's States Assembly, the island's parliament, had voted by a large majority to

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Directors' report

For the year ended 31 December 2022

support an 'in principle' proposition on assisted dying. In 2022 Jersey moved closer to implementing law change, with islanders asked to take part in public engagement. This first phase of engagement helped shape detailed proposals which were subject to a further public consultation, closing early in 2023.

- In May following a debate in the Isle of Man's parliament, the Tynwald, Members of the House of Keys (MHKs, the equivalent of MPs) voted overwhelmingly in favour, 22 votes to 2, for allowing a private member's bill on assisted dying to be introduced. The legislation is proposed by Dr Alex Allinson, MHK for Ramsey and a GP, and a consultation inviting public and stakeholder views on the proposed legislation was launched towards the end of the year, closing in early 2023.
- Alongside providing policy input to these initiatives we ensured the voices and experiences of terminally ill people and their loved ones were heard by Parliamentarians through our briefings, in our supporters' communications with their elected representatives and in the media. During the course of the year we secured high profile coverage across the broadsheet and tabloid press, broadcast and podcasts, including the Times, Sunday Times and Scottish Times, the Sun, the Mirror, Metro, the Scotsman, the Daily Record, BBC, ITV, Channel 4, Sky, Times Radio, 5 Live, Talk Radio, Guardian's *Today in Focus* and Alastair Campbell and Rory Stewart's *Rest is Politics*, to name a few. The Daily Express also launched its 'Give Us Our Last Rights' campaign in February, which supports law change based on our blueprint of assisted dying for terminally ill, mentally competent adults.
- In October, soap opera Emmerdale featured a high profile storyline whereby a much loved character, Faith Dingle, was dying of cancer and chose to control the manner and timing of her death. We worked with Emmerdale on the storyline and to secure subsequent media coverage, providing research and personal testimony about the unimaginable choice Faith was contemplating – one that hundreds of terminally ill people every year are forced to resort to under the UK's current law.
- Our policy work also put the experiences of dying people front and centre, including in our submissions to the Health and Social Care Committee, States of Jersey and Isle of Man consultations on their proposed laws and the Crown Prosecution Service (CPS) consultation on proposed changes to prosecuting guidance in relation to suicide pacts and mercy killing, launched in January. The CPS' proposed new guidance recognises that mercy killing and suicide pacts are different from murder and manslaughter, and that they should be treated differently by our criminal justice system. Differentiating acts of compassion from serious crimes is an important milestone on the road to law change.
- We organised two meetings of the All-Party Parliamentary Group (APPG) for Choice at the End of Life, including one to coincide with an ITV documentary on assisted dying and the launch of the Daily Express' campaign, hearing from Professor Sir Simon Wessely, Dame Jenni Murray and campaigner David Minns, and another to update Westminster Parliamentarians on progress across the UK. These meetings were live-streamed to the public and they were attended by dozens of MPs from across the House.
- We have maintained and supported our local campaign network, which has over 50 groups. Our local groups launched our *Make Time for Assisted Dying* campaign in their communities in autumn, gaining media coverage and asking MPs to pledge their support for time for assisted dying to be included in party manifestos. 35 MPs had pledged by the end of the year. In addition, our grassroots lobbying programme reached every MP and MSP during the course of the year. Since the last general election we have changed over 80 MPs' minds, putting us at parity with our opponents. We are also looking at the most pro-choice Scottish Parliament in history, with a majority of MSPs supporting a change in the law.
- We have grown our supporter base significantly, with an email list of 487,000 supporters, representing an increase of over 125,000 people in the course of the year. Alongside this our membership of 26,000 and Twitter following of 57,000 have remained steady, whilst our Facebook following has risen to 337,000.
- In June the British Medical Association (BMA) again debated its policy on assisted dying at

its Annual Representatives Meeting (ARM). Opponents of law change tabled a motion that sought to reverse the ARM's 2021 decision to drop its opposition in favour of neutral policy, which followed a survey of the wider BMA membership. The survey, which had almost 30,000 responses, was initiated by Dr Jacky Davis, BMA Medical Ethics Committee Member and Chair of Healthcare Professional for Assisted Dying, who tabled a successful motion at the 2019 ARM which committed the BMA to ask its members for their views on assisted dying for the first time. Opponents' attempt to reverse neutrality at the 2022 ARM was rejected by 53% of those who voted, in effect reaffirming the BMA's neutrality by an even stronger majority than in 2021. Earlier in the year the Royal College of Surgeons confirmed that it would review its policy of opposition to assisted dying by consulting its members, continuing the significant shift in medical opinion on the debate in recent years.

- Also in June, at the Royal College of Nursing (RCN) annual congress in Glasgow, the College voted to update its neutral position statement on assisted dying to reflect the changing landscape of the debate and to explore how it can best support and inform nurses on the issue, maintaining the neutral stance it first adopted in 2009 and reaffirmed in 2014. The resolution passed with 69% of the vote, with 18% voting against and 12% abstaining.
- In July assisted dying was debated at the Church of England's General Synod. One in six Synod members did not vote in support of a motion urging the Church to maintain its opposition to assisted dying, with 25 rejecting it and 33 abstaining. Canon Val Plumb, who is a member of the Religious Alliance for Dignity in Dying, made a key intervention speaking against the motion, asking for clarity on the Church's position on an inquiry on assisted dying - it had adopted a policy in 2014 of supporting a Royal Commission on the topic - however, no clarification was provided. Senior figures in the Church including the former Archbishop of Canterbury, Lord Carey, and the Dean Emeritus of Durham, the Very Reverend Michael Sadgrove, expressed disappointment at the decision to remain opposed to assisted dying.
- Polling commissioned by Dignity in Dying from YouGov during the course of the year revealed strong support for assisted dying law change across the British Isles. Three-quarters (74%) of Brits want their own MP to vote in favour of legalising assisted dying, with eight in 10 (79%) believing the Government should ensure a debate takes place before the next general election. 70% of Conservative Party members support a government inquiry on assisted dying before the end of this Parliament; 73% believe the government should allocate time for a debate on a private member's bill on assisted dying before the end of this Parliament; and 77% want to see a manifesto promise from the Conservative Party to allow MPs a free vote on any assisted dying bill that is tabled in the next Parliament. These findings all underline the strong public support for Parliament to give assisted dying the time needed for it to be properly investigated and debated by MPs, again underlining the need for our *Make Time for Assisted Dying* campaign.
- In October a Behaviours and Attitudes poll commissioned by Dignity in Dying in the Republic of Ireland revealed a clear majority of support for assisted dying, with supporters of law change outnumbering opponents by 3 to 1. Of those who supported a change in the law, nearly two-thirds (63%) wanted the Oireachtas (Ireland's Parliament) to legislate within a year, and 85% of those who wanted to see the legalisation of assisted dying believed it should be passed before the next election. Early in 2023 it was announced that a special Oireachtas Committee was being established to look at this issue of assisted dying in depth.
- In November we published our new resource *Australia: A blueprint for choice at the end of life* which looks at specific lessons we can learn from how states in Australia have implemented their assisted dying laws and distributed it to Parliamentarians and stakeholders.

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2022

Dignity in Dying has an agenda for 2023 which includes, among other things:

- Supporting crucial votes in Jersey and the Isle of Man on assisted dying. We will continue to support efforts to change the law with parliamentarians and with our supporters on the islands.
- Supporting the progression of Liam McArthur MSP's Members Bill on assisted dying in Holyrood, ensuring MSPs and stakeholders have access to evidence on how assisted dying works in practice and opportunities to hear from the public on their views on assisted dying.
- In Westminster we will use the Health Select Committee inquiry to highlight the evidence that the current law is no longer fit for purpose, and to influence parliamentary candidates in the forthcoming General Election.
- Our *Make Time for Assisted Dying* campaign was launched in the autumn of 2022 and will continue to the next General Election. It seeks pledges from MPs that they would support a manifesto commitment to give time to an assisted dying bill in the next Parliament, and that it would be guaranteed to be a free vote.
- Extending and supporting our members and local groups to lobby undecided or persuadable MPs and MSPs in order to increase support for law change in the House of Commons and in Holyrood.
- Continuing to demonstrate the case for law change in the UK media. There has been significant coverage in the first few months of the year, much of it centring on the Channel 4 documentary *Prue and Danny's Death Road Trip* featuring our Patron Dame Prue Leith and her son Daniel Kruger MP who is a staunch opponent of assisted dying. While Dignity in Dying had no editorial control over the programme, we provided valuable behind-the-scenes support, from early conversations with producers, to connecting film-makers to family members and clinicians, to supporting Prue during filming and in preparation for the considerable media attention surrounding the documentary.

Our hybrid working model, established over the course of the covid-19 pandemic, is now well-established, but we continue to adapt processes as needed, always maintaining commitment to our cause.

Like the whole of the not-for-profit sector, the increased cost of living has created some challenges for us and our supporters, but we anticipate maintaining a stable financial footing in the coming years 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 currently have substantial reserves which are well above the minimum required by our reserves policy and would be able to curb expenditure if the need arose as costs are scrutinised on a regular basis.

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2022

Organisation

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

Financial review

Income for 2022 was £1,768k against £2,020k in 2021.

This was broadly broken down as 89% from member subscriptions, general donations and high value donors and 11% from legacies.

INCOME	2022		2021	
Membership Subscriptions and Donations	£1,105,887	62.6%	£1,339,577	66.3%
Legacies and Bequests	£196,564	11.1%	£450,584	22.3%
High Value Donors	£455,741	25.8%	£228,450	11.3%
Other	£9,451	0.5%	£1,553	0.1%
TOTAL INCOME	£1,767,643	100.0%	£2,020,164	100.0%

Total expenditure for 2022 was £2,057k against £1,828k in 2021.

EXPENDITURE	2022		2021	
Campaign and Media	£757,632	36.8%	£621,517	34.3%
Legal, Research and Policy	£149,004	7.2%	£188,463	10.4%
Fundraising and Membership	£503,073	24.5%	£475,027	26.2%
Scotland	£177,228	8.6%	£119,105	6.6%
TOTAL CAMPAIGN EXPENDITURE	£1,586,937	77.1%	£1,404,112	77.5%
General Administration	£470,228	22.9%	£408,221	22.5%
TOTAL EXPENDITURE	£2,057,165	100.0%	£1,812,333	100.0%

SURPLUS/(LOSS) FOR THE YEAR BEFORE TAXATION	(£289,522)	£207,831
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Total expenditure has increased not only as a result of normal campaigning activity resuming in early 2022 after the easing of lockdown, but also due to an increase in costs in general due to the economic downturn experienced during the year.

1 Legal, Research and Policy (–£39k)

Expenditure in this area has fallen as no major research has been undertaken in 2022, unlike in 2021 when the production of the next instalment of our research trilogy *Last Resort: The hidden truth about how dying people take their own lives in the UK* was produced.

2 Campaign and Media (+136k)

Dignity and Choice in Dying

Directors' report

For the year ended 31 December 2022

There was increased focus on campaigning in 2022 and this included the continued focus on the Supporter Recruitment project, resumed attendance at party conferences and investing in the petition and *Make Time for Assisted Dying* campaigns.

3 Fundraising and Membership (+£28k)

Expenditure in this area also increased and continued to focus on maintaining and increasing our membership base.

4 Scotland (+£58k)

2022 saw activity in Scotland continue to grow, focussed on supporter recruitment in Scotland and campaigning for the assisted dying bill.

5 Administration (+£62k)

As activity has returned to normal after the pandemic this has seen the administration costs also increasing, including those relating to face-to-face meetings, increased travel and a general increase in costs due to the economic climate. In addition there have been costs relating to the office lease renewal. These continue to be monitored closely.

The board will continue to review the balance between the expenditure on ongoing campaigns and the protection of reserves needed for the future. Membership fees paid by our core supporters, ideally using a direct debit, provides us with our only semi-predictable source of future income.

Sister organisation

Dignity in Dying and Compassion in Dying are sister organisations. 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're legally separate organisations with distinct governance, boards, and finances. Our Chief Executive, Sarah Wootton, leads both organisations. We share resources, including an office and some staff. Relations between Dignity in Dying and Compassion in Dying are further governed by a Memorandum of Understanding.

Some of the Dignity in Dying staff have dual employment contracts as they work for both organisations. In 2022 Compassion in Dying used 26% of the total Dignity in Dying's staff time (compared to 20% in 2021). There is a charge between the two organisations to recover these costs and allocate them correctly by way of a current account that exists between the two organisations, which is cleared on a regular basis. The balance as at 31 December 2022 is £133k due to Dignity in Dying from Compassion in Dying. The balance on this account is the net value of

Dignity and Choice in Dying

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For the year ended 31 December 2022

minor expense amounts paid by Dignity in Dying on behalf of Compassion in Dying or vice versa as well as the cross-charge of staff time and their overheads. This cross-charge from Dignity in Dying is based on a percentage of time spent on Compassion in Dying projects by Dignity in Dying staff on an individual basis. The percentage cross-charged is tested periodically through time recording.

The directors holding office at 31 December 2022 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.

Dignity and Choice in Dying

Directors' report

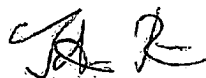
For the year ended 31 December 2022

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

Auditor

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

Approved by the directors on 9 June 2023 and signed on their behalf by



Dr Jonathan Romain
Vice-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 2022 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 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Dignity and Choice in Dying

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the directors' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in

Independent auditor's report

To the members of

Dignity and Choice in Dying

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

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities set out in the directors' annual report, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Dignity and Choice in Dying

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

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

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

Independent auditor's report

To the members of

Dignity and Choice in Dying

Use of our report

This report is made solely to the company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

21 June 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Dignity and Choice in Dying

Statement of Income and Retained Earnings

For the year ended 31 December 2022

	Note	2022 Total £	2021 as restated Total £
Income			
Membership subscriptions and donations	2	1,561,628	1,568,027
Legacies		196,564	450,584
Sundry		1,762	32
Investments		7,689	1,521
Total Income		1,767,643	2,020,164
Expenditure			
Campaign and Media		757,632	621,517
Legal, Research and Policy		149,004	188,463
Fundraising and Membership		503,073	475,027
Scotland		177,228	119,105
Total Campaign Expenditure		1,586,937	1,404,112
General Administration		470,228	408,221
Total expenditure		2,057,165	1,812,333
Profit on ordinary activities before taxation	3	(289,522)	207,831
Taxation charge	5	(1,442)	(289)
Profit on ordinary activities after taxation		(290,964)	207,542
Reconciliation of reserves:			
Total reserves brought forward as previously reported		1,558,851	1,333,276
Prior year adjustment	14	(33,323)	(15,290)
Total reserves brought forward as restated		1,525,528	1,317,986
Accumulated reserves at 31 December 2022		1,234,564	1,525,528

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 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Property, plant and equipment	6		2,078		7,725
			<u>2,078</u>		<u>7,725</u>
Current assets:					
Debtors	7	246,260		175,117	
Cash at bank and in hand		1,266,015		1,562,408	
			<u>1,512,275</u>	<u>1,737,525</u>	
Creditors:					
Amounts falling due within one year	8	207,454		152,079	
			<u>1,304,821</u>	<u>1,585,446</u>	
Net current assets					
			<u>1,306,899</u>	<u>1,593,171</u>	
Total assets less current liabilities					
Provisions for liabilities	9		72,335		67,643
			<u>1,234,564</u>	<u>1,525,528</u>	
Net assets					
			<u>1,234,564</u>	<u>1,525,528</u>	
Capital and reserves					
Profit and loss account			1,234,564		1,525,528
			<u>1,234,564</u>	<u>1,525,528</u>	
Total accumulated reserves					
			<u>1,234,564</u>	<u>1,525,528</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 9 June 2023 and signed on behalf of the Board of Directors:



Dr Jonathan Romain
Vice-Chair



Marie-Louise Papworth
Director

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies

a) Statutory information

Dignity and Choice in Dying (known as Dignity in Dying) is a company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 181 Oxford Street, London, W1D 2JT.

b) Basis of preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 Section 1A – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis.

c) Going concern

Reserves continue to be maintained at a level well within the minimum reserves policy and healthy cash reserves have also been maintained despite the pandemic. In light of this, the directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

d) Income

Turnover is comprised of legacies, donations and membership subscriptions.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income by way of donations and gifts is included in full when received. Membership subscriptions are accounted for on a cash basis. Unspent restricted funds are included in the profit and loss account and their purposes are explained in note 13.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the bank.

f) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

g) Property, plant and equipment

Items of equipment are capitalised where the purchase price exceeds £750. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is calculated to write down the cost less estimated residual value of all property, plant and equipment, other than freehold land, over their expected useful lives, using the straight line method. The rates applicable are:

● Leasehold improvements	Over the length of the lease
● Office furniture	3 years
● Computer equipment	3 years
● Other fixed assets	3 years

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies (continued)

i) Creditors and provisions

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Cash at bank and in hand

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

k) Pensions

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

2 Turnover

Turnover is attributable to the principal activity of the company.

3 Profit before tax is stated after charging:

	2022 £	2021 £
Directors' remuneration	Nil	Nil
Auditor's remuneration (excluding VAT):		
Audit	6,600	6,000
Other services	960	936
Depreciation	7,783	11,298
Operating lease rentals:		
Property	176,756	163,965
Other	4,115	4,442

4 Directors' and employees' costs and emoluments

No emoluments are paid to any director £nil (2021: £nil)

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	657,277	600,127
Social security costs	68,790	60,657
Pension costs	45,450	41,771
Other staff costs	64,362	73,206
	<u>835,879</u>	<u>775,761</u>

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

	2022 Number	2021 Number
Total	<u>20</u>	<u>17</u>

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2022

5 Taxation

	2022 £	2021 £
UK corporation tax at 19% (2021: 19%)	1,442	289
Tax on results on ordinary activities	1,442	289

6 Property, plant and equipment

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At the start of the year	57,488	10,183	20,171	87,842
Additions	-	2,136	-	2,136
At the end of the year	57,488	12,319	20,171	89,978
Depreciation				
At the start of the year	49,886	10,183	20,048	80,117
Charge for the year	7,602	59	122	7,783
At the end of the year	57,488	10,242	20,170	87,900
Net book value				
At the end of the year	-	2,077	1	2,078
At the start of the year	7,602	-	123	7,725

7 Debtors

	2022 £	2021 £
Trade Debtors	192	3,055
Other debtors	23,891	24,377
Amounts owed by connected company (note 10)	133,408	42,058
Prepayments	84,506	105,627
Accrued income	4,263	-
	246,260	175,116

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	81,309	72,260
Taxation and social security	29,249	24,583
Other creditors	4,534	4,863
Accruals	92,362	50,373
	207,454	152,079

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2022

9 Provisions for liabilities

	2022 £	2021 £
Dilapidation provision	72,335	67,643

The provision relates to the company's office. The existing lease expired in August 2022 and a new lease is currently being negotiated.

10 Related party transactions

Dignity in Dying and the charity Compassion in Dying are sister organisations, both concerned with the welfare of individuals at the end of their lives, but with different aims.

The two organisations have separate boards which operate independently but they share staff and premises. In the current financial year Compassion in Dying directly employed five members of staff.

As at 31 December 2022, two of the eight trustees of Compassion in Dying are also board members of Dignity in Dying. The two organisations have separate treasurers and any financial transactions between the organisations are 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 2022 time recording exercise resulted in an increase to the 2022 charge. This equated to 26% of total Dignity in Dying's staff time in 2022 (compared to 24% in 2021).

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 £133,408 due from Compassion in Dying as at 31 December 2022 (2021: £42,058). This balance is settled by Compassion in Dying periodically and can be viewed as a debtor balance.

Compassion in Dying undertakes charitable work which was previously carried out by Dignity in Dying. Dignity and Choice in Dying is therefore committed to Compassion in Dying's success and ongoing existence.

11 Company limited by guarantee

Dignity in Dying is a company limited by guarantee. In the event of it being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The total number of such guarantees at 31 December 2022 was 10 (2021:11).

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 2022 £	2021 £	Equipment 2022 £	2021 £
Less than one year	45,969	115,403	4,711	4,873
One to five years	-	-	-	-
	45,969	115,403	4,711	4,873

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2022

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 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Legal Interventions	86,839	-	-	-	86,839
True Costs Appeal	670	60	-	-	730
Campaign Fund	284,711	12	-	-	284,723
HPAD Recruitment	117,959	-	(33,643)	-	84,316
Dignity and Choice Fund	98,031	-	-	(98,031)	-
Families for Choice Fund	176	-	-	(176)	-
Crowdfunders	-	71,116	(78,191)	7,075	-
Scotland Campaign	-	11,231	(45,794)	34,563	-
Trusts	-	255,000	(210,304)	-	44,696
"How Will I Die" Project	240	-	-	(240)	-
Reserves specified for certain purposes	588,626	337,419	(367,932)	(56,809)	501,304
Other reserves	936,902	1,430,224	(1,690,675)	56,809	733,260
Total profit and loss reserves	1,525,528	1,767,643	(2,058,607)	-	1,234,564

14 Prior Year Adjustment

Reserves Position

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

Reason for adjustment:

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