

Company number: 4452809

# Dignity and Choice in Dying

Report and financial statements  
For the year ended 31 December 2020



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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 2020**

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<b>Status</b>	The organisation is a company limited by guarantee, incorporated on 31 May 2002 in the United Kingdom.
<b>Company number</b>	4452809
<b>Registered office address</b>	181 Oxford Street London W1D 2JT
<b>Directors</b>	Baroness Molly Meacher Chair Jane Calvert-Lee Marie-Louise Papworth Treasurer Lord Andrew Cooper Dr Jacky Davis Jo Gibbons Mark Jarman-Howe Rabbi Dr Jonathan Romain MBE Vice-Chair David Spenser Professor Aneez Esmail (Appointed 21 September 2020)
<b>Company Secretary</b>	<b>Sarah Donaldson Wootton</b>
<b>Bankers</b>	Co-operative Bank PO Box 250 Skelmersdale WN8 6WT
<b>Auditor</b>	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 108-114 Golden Lane LONDON EC1Y 0TL

## Dignity and Choice in Dying

### Directors' report

#### For the year ended 31 December 2020

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The directors present their report and the audited financial statements for the year ended 31 December 2020.

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

2020 was a challenging year for Dignity in Dying, as the organisation continued to deliver on its existing strategy as well as maximizing new opportunities, despite the pandemic and lockdowns that took place during the year.

#### Key Events of 2020:

- We transformed the debate on end-of-life choice through our influential publication, *Last Rights: the case for assisted dying*, which framed the issue alongside other historical human rights campaigns for personal autonomy, such as the suffrage movement and reproductive rights, and contrasted the experiences of dying people who want choices and their families here in the UK compared to those who live in jurisdictions where assisted dying is legal.
- We ensured the voices and experiences of terminally ill people during the pandemic were heard through our policy work, including our submissions to the Health and Social Care Select Committee and the House of Lords Select Committee on COVID, and

## Dignity and Choice in Dying

### Directors' report

#### For the year ended 31 December 2020

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through high profile coverage in the Sunday Times, the Scotsman, the Mirror and a host of other media.

- We organised four meetings of the All-Party Parliamentary Group for Choice at the End of Life, including two virtual meetings for parliamentarians from Australia and New Zealand, as well as the ex-Secretary of State for Justice and the Emeritus Medical Director of Public Health England. These meetings were live-streamed to the public and attended by over 200 MPs.
- We challenged the injustice of the criminalisation of loved ones with our Compassion is not a Crime campaign and exposed the current law as unsafe and a danger to dying people, as it drives many of them to end their lives alone in distressing circumstances.
- Over the course of the year we made the case for greater evidence-gathering by Government on the impact of the current blanket ban on assisted dying. This culminated with the Health Secretary Matt Hancock stating in a debate in the House of Commons in November 2020 that Government "would consider collecting data on assisted dying if it was felt that that would improve and contribute to a sensitive debate in Parliament on this subject".
- We increased the size and reach of our local campaign network, which now has over 50 groups across more than 300 constituencies, and successfully moved to online campaign activities and support during the pandemic. Our grass roots lobbying programme reached every MP and MSP during the course of the year, and our supporters have changed the minds of more than 100 MPs.
- We have an active membership of 20,000, an email list of 250,000 supporters, a Twitter following of over 55,000 and a Facebook following of 330,000.
- Our campaign in Scotland has gone from strength to strength. We have grown our supporter numbers and supported more families to share their stories with MSPs, in the media and on social media on why law change is needed. Polling we commissioned with our campaign partners Friends at the End and Humanist Society Scotland found that more than three quarters of Scots (76%) want the Scottish Parliament to debate assisted dying after the Parliamentary elections in May 2021.
- Healthcare Professionals for Assisted Dying campaign group continues to grow as more and more healthcare professionals recognise the need for law change. Medical opinion is clearly shifting: the British Medical Association (BMA) survey of its membership on assisted dying showed that 61% want the BMA to change its policy on assisted dying to be either supportive or neutral.
- We formally adopted our revised Articles of Association at a scaled back and socially distanced AGM. All Dignity in Dying members were consulted in a postal ballot and the changes were approved by 98% of the votes cast. The changes removed age and mental health discrimination, as well as the requirement for a formal "company law AGM" and Board elections. These changes will allow us to have a more effective and flexible approach to working with our members via online briefing meetings and lobby days.

## Dignity and Choice in Dying

### Directors' report

#### For the year ended 31 December 2020

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Dignity in Dying has an agenda for 2021 which includes, among other things:

- Supporting our members and local groups to lobby undecided or persuadable MPs in order to increase support for law change in the House of Commons.
- In Scotland we will run a campaign with our supporters focused on lobbying candidates for the Scottish Parliament in the run up to the May elections to build support for a new Assisted Dying Bill in Holyrood.
- Producing new research, following success of our *Inescapable Truth* and *What Matters to Me* reports which will focus on furthering understanding of the impact of the current law on terminally ill people and their loved ones.
- Continuing to explore opportunities to pursue legislative efforts to ensure all parts of the UK and British Isles can have a more compassionate assisted dying law. We will be working closely with our supporters in Jersey, Guernsey and across the island of Ireland to further patient choice at the end of life.
- Working with Healthcare Professionals for Assisted Dying to support efforts to change the positions of medical organisations so that they can have a more representative and less hostile stance to assisted dying. In particular we are working in partnership with Professor Aneez Esmail, Professor Sir Sam Everington and the Good Law Project to mount a legal challenge against the Royal College of GPs around the lack of transparency in its decision to remain opposed to assisted dying.

We have faced new and unexpected challenges as a result of the Coronavirus pandemic, and Dignity in Dying has risen to them. We have worked flexibly and are continuing to do so, with determination and commitment to our cause. In light of public health guidance, we closed the Dignity in Dying office at the end of Tuesday 17th March 2020, to move to home working for staff and to suspend all in-person meetings. This included postponing our July AGM, which was subsequently held in line with public health guidance in September 2020.

Along with challenges, the situation has presented opportunities. Death and dying is fast becoming a reality that everyone has to confront. There have been significant operational adaptations for Dignity in Dying, for example to adapt some of our paper-based processes, and support our local groups to move all their activities online. However we believe we are well placed to weather the storm. We anticipate maintaining a stable financial footing throughout the pandemic given that we currently have substantial reserves which are well above the minimum required by our Board and would be able to curb expenditure if the need arose as costs are scrutinised on a regular basis.

## Dignity and Choice in Dying

### Directors' report

For the year ended 31 December 2020

#### Organisation

The Company's staff works under the direction of a Chief Executive who is accountable to the board. The board consisted of ten directors during the year, eight elected directors, one selected director and one co-opted director.

Elected and selected directors serve up to two three-year terms and co-opted directors serve a one-year term, which is renewable up to five times.

#### Financial review

Income for 2020 was £1,602k against £1,591k in 2019.

This was broadly broken down as 63% from member subscriptions and general donations and 37% from legacies.

INCOME	2020		2019	
Membership Subscriptions and Donations	£884,286	55.2%	£1,042,633	65.5%
Legacies and Bequests	£588,746	36.7%	£309,892	19.5%
High Value Donors	£128,065	8.0%	£234,532	14.7%
Other	£1,189	0.1%	£3,762	0.3%
<b>TOTAL INCOME</b>	<b>£1,602,286</b>	<b>100.0%</b>	<b>£1,590,819</b>	<b>100.0%</b>

Total expenditure for 2020 was £1,416k against £1,678k in 2019.

EXPENDITURE	2020		2019	
Campaign and Media	£456,751	32.2%	£460,849	27.4%
Legal, Research and Policy	£164,990	11.7%	£266,195	15.9%
Fundraising and Membership	£351,299	24.8%	£381,135	22.7%
Scotland	£37,247	2.6%	£133,459	8.0%
<b>TOTAL CAMPAIGN EXPENDITURE</b>	<b>£1,010,287</b>	<b>71.3%</b>	<b>£1,241,638</b>	<b>74.0%</b>
General Administration	£406,158	28.7%	£436,396	26.0%
<b>TOTAL EXPENDITURE</b>	<b>£1,416,445</b>	<b>100.0%</b>	<b>£1,678,034</b>	<b>100.0%</b>

<b>SURPLUS/(LOSS) FOR THE YEAR BEFORE TAXATION</b>	<b>£185,842</b>	<b>£(87,215)</b>
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Due to reduced activity during the pandemic, costs have been monitored closely resulting in reduced expenditure for the current year, although focus has continued to be maintained on campaigning, fundraising and membership expenditure which has been maintained at similar levels to the previous year.

## **Dignity and Choice in Dying**

### **Directors' report**

#### **For the year ended 31 December 2020**

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- 1 Legal, Research and Policy (–£101k)**  
Expenditure in this area has fallen significantly in the year under review mainly due to no new major project or research work being undertaken, unlike in 2019 when “The Inescapable Truth” was researched.
- 2 Campaign and Media**  
Remain at similar levels due to continued expenditure on the Supporter Recruitment Campaign.
- 3 Fundraising and Membership (–£30k)**  
Expenditure in this area has fallen in the current year due to a reduction in the number of mailings, as a result of the pandemic.
- 4 Scotland (–£96k)**  
2020 saw activity in Scotland fall considerably due to the pandemic and campaigning will gather pace once again in 2021, when the elections are held in Scotland.
- 5 Administration (–£30k)**  
As in other areas costs have been controlled and maintained at a lower level in the current year which reflects the reduced level of office activity during the year.

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

#### **Sister organisation**

Dignity in Dying and Compassion in Dying are sister organisations: both share a desire to see individual choice at the heart of end-of-life decision-making, but the organisations have different aims. Dignity in Dying campaigns to extend individual rights at the end of life, while Compassion in Dying works to facilitate the uptake of existing rights and choices at the end of life. Compassion in Dying is not involved in Dignity in Dying's campaign to change the law.

The two organisations have separate boards and treasurers, which operate independently but they share a CEO, some staff and premises. Relations between Dignity and Choice in Dying and Compassion in Dying are further governed by a Memorandum of Understanding.

Most of the Dignity in Dying staff have an employment contract, whereby a percentage of their time is allocated to Compassion in Dying. For 2020, this equated to 30% of total Dignity in Dying's staff time (compared to 18% in 2019). There is a charge between the two organisations to recover these costs and allocate them correctly. Compassion in Dying had an average of three full-time staff and two part-time staff during the year, who were dedicated to Compassion in Dying work only, which included staff funded by specific projects.



## **Dignity and Choice in Dying**

### **Directors' report**

#### **For the year ended 31 December 2020**

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A current account exists between the two organisations, which is cleared on a regular basis. The balance as at 31 December 2020 is £20k due to Dignity in Dying from Compassion in Dying. The balance on this account is the net value of minor expense amounts paid by Dignity in Dying on behalf of Compassion in Dying or vice versa and more significantly the cross-charge of a proportion of staff time and overheads. This cross-charge from Dignity in Dying is based on a percentage of time spent on Compassion in Dying projects by Dignity in Dying staff on an individual basis. The percentage cross-charged is tested periodically through time recording.

The directors holding office at 31 December 2020 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 2020**

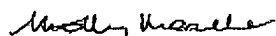
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Each of the directors confirms that to the best of his/her knowledge there is no information relevant to the audit of which the auditors are unaware. Each of the directors also confirms that he/she has taken all necessary steps to ensure that he/she 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 13 May 2021 and signed on their behalf by



Baroness Molly Meacher  
Chair



Marie-Louise Papworth  
Director

## Independent auditor's report

To the members of

### Dignity and Choice in Dying

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## Opinion

We have audited the financial statements of Dignity and Choice in Dying (the 'company') for the year ended 31 December 2020 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 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## **Independent auditor's report**

**To the members of**

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

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## **Other information**

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

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## **Matters on which we are required to report by exception**

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

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

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

## **Independent auditor's report**

**To the members of**

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

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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**

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- 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](http://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**

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### **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)

8 June 2021

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 2020

	Note	2020 Total £	2019 Total £
<b>Income</b>			
Membership subscriptions and donations	2	1,012,351	1,277,165
Legacies		588,746	309,892
Sundry		-	250
Investments		1,189	3,512
<b>Total Income</b>		<b>1,602,286</b>	<b>1,590,819</b>
<b>Expenditure</b>			
Campaign and Media		456,751	460,849
Legal, Research and Policy		164,990	266,195
Fundraising and Membership		351,299	381,135
Scotland		37,247	133,459
<b>Total Campaign Expenditure</b>		<b>1,010,287</b>	<b>1,241,638</b>
General Administration		406,158	436,396
<b>Total expenditure</b>		<b>1,416,445</b>	<b>1,678,034</b>
<b>Profit on ordinary activities before taxation</b>	3	<b>185,842</b>	<b>(87,215)</b>
Taxation charge	5	(226)	(667)
<b>Profit on ordinary activities after taxation</b>		<b>185,616</b>	<b>(87,882)</b>
Accumulated profit at 1 January 2020		1,147,660	1,235,542
<b>Accumulated profit at 31 December 2020</b>		<b>1,333,276</b>	<b>1,147,660</b>

All of the above results are derived from continuing activities (and includes all comprehensive income). There were no other recognised gains or losses other than those stated above. All movements in funds are included within the statement above.



# Dignity and Choice in Dying

## Statement of financial position

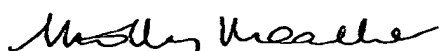
Company no. 4452809

As at 31 December 2020

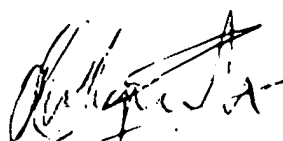
	Note	£	2020 £	£	2019 £
<b>Fixed assets:</b>					
Property, plant and equipment	6		19,023		30,471
			<u>19,023</u>		<u>30,471</u>
<b>Current assets:</b>					
Debtors	7	152,918		180,516	
Cash at bank and in hand		1,338,437		1,089,414	
		<u>1,491,355</u>		<u>1,269,930</u>	
<b>Creditors:</b>					
Amounts falling due within one year	8	114,151		94,482	
<b>Net current assets</b>			<u>1,377,204</u>		<u>1,175,448</u>
<b>Total assets less current liabilities</b>			<u>1,396,227</u>		<u>1,205,919</u>
<b>Provisions for liabilities</b>	9		<u>62,951</u>		<u>58,259</u>
<b>Net assets</b>			<u><u>1,333,276</u></u>		<u><u>1,147,660</u></u>
<b>Capital and reserves</b>					
Profit and loss account			<u>1,333,276</u>		<u>1,147,660</u>
<b>Total reserves</b>			<u><u>1,333,276</u></u>		<u><u>1,147,660</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 13 May 2021 and signed on behalf of the Board of Directors:



Baroness Molly Meacher  
Chair



Marie-Louise Papworth  
Director

## Dignity and Choice in Dying

### Notes to the financial statements

For the year ended 31 December 2020

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#### 1 Accounting policies

##### a) Statutory information

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

##### b) Basis of preparation

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

##### c) Going concern

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

##### d) Income

Turnover is comprised of legacies, donations and membership subscriptions.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is 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 the profit and loss account and their purposes are explained in note 13.

##### e) Interest receivable

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

##### f) Operating leases

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

##### g) Property, plant and equipment

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

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

● Leasehold improvements	Over the length of the lease
● Office furniture	6 years
● Computer equipment	3 years
● Other fixed assets	3 years

##### h) Debtors

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

## Dignity and Choice in Dying

### Notes to the financial statements

#### For the year ended 31 December 2020

##### 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:

	2020 £	2019 £
Directors' remuneration	Nil	Nil
Auditor's remuneration (excluding VAT):		
Audit	5,700	5,600
Other services	864	864
Depreciation	11,448	12,810
Operating lease rentals:		
Property	176,971	182,751
Other	5,028	4,803

##### 4 Directors' and employees' costs and emoluments

No emoluments are paid to any director £nil (2019: £nil)

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	543,538	571,611
Social security costs	55,343	58,793
Pension costs	39,632	40,146
Other staff costs	32,551	35,787
	<b>671,064</b>	<b>706,337</b>

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

	2020 Number	2019 Number
Total	<b>18</b>	<b>17</b>

# Dignity and Choice in Dying

## Notes to the financial statements

For the year ended 31 December 2020

### 5 Taxation

	2020 £	2019 £
UK corporation tax at 19% (2019: 19%)	226	667
<b>Tax on results on ordinary activities</b>	<b>226</b>	<b>667</b>

### 6 Property, plant and equipment

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>				
At the start of the year	57,488	10,183	20,171	87,842
At the end of the year	57,488	10,183	20,171	87,842
<b>Depreciation</b>				
At the start of the year	27,978	10,183	19,210	57,371
Charge for the year	10,954	-	494	11,448
At the end of the year	38,932	10,183	19,704	68,819
<b>Net book value</b>				
At the end of the year	18,556	-	467	19,023
At the start of the year	29,510	-	961	30,471

### 7 Debtors

	2020 £	2019 £
Other debtors	23,891	26,305
Amounts owed by connected company (note 10)	20,281	21,465
Prepayments	74,436	80,346
Accrued income	34,310	52,399
	<b>152,918</b>	<b>180,516</b>

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

	2020 £	2019 £
Trade creditors	43,306	50,625
Taxation and social security	23,143	22,406
Other creditors	5,537	5,788
Accruals	42,165	15,663
	<b>114,151</b>	<b>94,482</b>

### 9 Provisions for liabilities

	2020 £	2019 £
Dilapidation provision	62,951	58,259

The provision relates to the company's office. The lease will expire in August 2022.

## Dignity and Choice in Dying

### Notes to the financial statements

#### For the year ended 31 December 2020

#### 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 2020, two of the eight trustees of Compassion in Dying are also board members of Dignity in Dying. The two organisations have separate treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

The majority of Dignity in Dying staff work under a joint contract of employment where they are employed by both Dignity in Dying and Compassion in Dying. The percentage of individuals' time charged to each organisation is set at the beginning of the year and tested and verified periodically through a time recording exercise and any adjustments made.

The 2020 time recording exercise resulted in an increase to the 2020 charge. This equated to 30% of total Dignity in Dying's staff time in 2020 (compared to 18% in 2019). No grant was required to be given in 2020 to Compassion in Dying (2019 £nil).

A related party current account exists between the organisations to capture all costs incurred by Dignity in Dying on behalf of Compassion in Dying and vice versa. The balance of this account was £20,281 due from Compassion in Dying as at 31 December 2020 (2019: £21,465). 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 2020 was 10 (2019: 9).

#### 12 Operating lease commitments

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

	Property 2020 £	2019 £	Equipment 2020 £	2019 £
Less than one year	179,142	182,751	5,028	4,803
One to five years	119,428	487,336	-	-
	<u>298,570</u>	<u>670,087</u>	<u>5,028</u>	<u>4,803</u>

## Dignity and Choice in Dying

### Notes to the financial statements

#### For the year ended 31 December 2020

#### 13 Profit and loss 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 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Legal Interventions	86,789	50	-	-	86,839
True Costs Appeal	410	155	-	-	565
Campaign Fund	271,067	75	-	-	271,142
Supporter Recruitment	8,439	-	(87,422)	78,983	-
HPAD Recruitment	33,810	58,834	(39,744)	-	52,900
Dignity and Choice Fund	97,756	275	-	-	98,031
Families for Choice Fund	10,802	-	(10,626)	-	176
Scotland Campaign	41	1,601	-	-	1,642
"How Will I Die" Project	-	240	-	-	240
Reserves specified for certain purposes	509,114	61,230	(137,792)	78,983	511,535
Other reserves	638,546	1,541,056	(1,278,878)	(78,983)	821,741
<b>Total profit and loss reserves</b>	<b>1,147,660</b>	<b>1,602,286</b>	<b>(1,416,670)</b>	<b>-</b>	<b>1,333,276</b>