

Company number: 4452809

Dignity and Choice in Dying

Report and financial statements

For the year ended 31 December 2017

Dignity and Choice in Dying

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For the year ended 31 December 2017

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Dignity and Choice in Dying

Reference and administrative details

For the year ended 31 December 2017

Status	The organisation is a company limited by guarantee, incorporated on 31 May 2002 in the United Kingdom.	
Company number	4452809	
Registered office and operational address	181 Oxford Street London W1D 2JT	
Directors	Baroness Molly Meacher Cameron Brown Jane Calvert-Lee Lord Andrew Cooper Jo Gibbons Dr Philip Hartropp Robert Hazell CBE Mark Jarman Howe Rabbi Dr Jonathan Romain Paul Nigel Rossi Niccola Swan David Spenser Dr Jacky Davis	Chair Treasurer (resigned 29 June 2017) (appointed 29 June 2017) (resigned 29 June 2017) (resigned 3 March 2017) (appointed 29 June 2017)
Company Secretary	Sarah Donaldson Wootton	
Bankers	Co-operative Bank PO Box 250 Skelmersdale WN8 6WT	
Auditors	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 108-114 Golden Lane LONDON EC1Y 0TL	

The directors present their report and the audited financial statements for the year ended 31 December 2017.

The directors and their interests

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

Dignity and Choice 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

2017 was a year of intensive activity for Dignity in Dying, as we made substantial progress towards the objectives set out in our 5-year strategy, which was developed in 2016.

We launched and supported the Noel Conway legal case, which challenges the current law on assisted dying. Noel Conway has motor neurone disease. Noel's case is a judicial review which Dignity in Dying is supporting. The case argues that as a terminally ill, mentally competent adult, Noel's article 8, right to a private life – which includes the right to make decisions on the end of his life – is unnecessarily restricted by the current law, which imposes a blanket ban on assisted dying. During 2017 the case progressed through the High Court and made a significant impact across news and social media.

Dignity and Choice in Dying

Directors' annual report

For the year ended 31 December 2017

We grew our local group network to 33 groups, significantly increasing our 'on the ground' lobbying potential. We also launched a major piece of research *The True Cost: How the UK outsources death to Dignitas*. Alongside the launch of the formal report we developed an online version featuring video testimonials from the research participants. Both the report and the online content have been well received by the public, Dignity in Dying members and stakeholders.

In addition, having started in post in January 2017, our Director of Scotland made significant progress in securing positive media coverage, including editorial support for law change from the Sunday Herald, and in developing cross-party political networks in Scotland.

Key Events of 2017:

- Noel Conway's legal case launched in the media in January and had its permission hearing in March. The case was initially denied permission to go ahead, a decision that was overturned on appeal in April. The case had a full hearing at the High Court in July, with the court issuing its judgment in October. Whilst the High Court rejected judicial review on assisted dying, its judgment confirmed that the courts do have the authority to declare the current law inconsistent with human rights legislation. This was a significant step forward in legal terms. Following the judgment Noel and his legal team, with our support, started the process of applying for permission to have a full hearing at the Court of Appeal.
- Throughout the year Noel's case drew significant public and media interest. The case launched with exclusive BBC News and Radio 4 PM interviews with Noel in January, and over the course of the year he gave interviews to Channel 4, ITV News, the Times, the Mail and the Telegraph among others. Dignity in Dying spokespeople and other terminally ill people who like Noel, want choice, also featured in the media. Thousands of people declared their support for Noel and his case online, and demonstrations in support of Noel outside the British Medical Association's annual meeting in Bournemouth in June and in London in July drew strong support. All of this activity was generously funded by Dignity in Dying members who donated in excess of £328,000 towards Noel's case
- We briefed for two debates in the House of Lords in March on the Government's response to the choice at the end of life review, and on developments in North America on assisted dying.
- Our supporters lobbied many Parliamentary candidates in the run up to the General Election in May. In the new Parliament, we reconstituted the All-Party Parliamentary Group (APPG) on Choice at the End of Life with Kit Malthouse MP as Chair.
- Our local groups went from strength to strength during the course of the year. We delivered two training days for groups leaders which included input from MPs on how local campaigners can best influence their representatives in Parliament. In July Pauline Carroll, the lead of the Bath and Bristol group was awarded with the inaugural Romey Brown Memorial Prize for outstanding and inspirational campaigning. By the end of the

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year we had 33 local groups established, including several student groups.

- The campaign has made significant progress in Scotland over the course of the year, and secured excellent media coverage, most notably securing editorial support from the Sunday Herald. Considerable work has also gone into developing strategic relationships with Scottish stakeholder organisations and Parliamentarians and growing our supporter base in Scotland.
- We launched our research *The True Cost: How the UK outsources death to Dignitas* in November, to shine a light on the realities of travelling to Switzerland for an assisted death: the financial costs, the considerable challenges of meeting the administrative requirements and discussing the issue with healthcare professionals, the emotional consequences for those who are dying and those who accompany them.
- We also launched a summary version of the True Cost research online, as well as using clips from the short videos we filmed as part of the research on social media. Both the formal research report and the social media content have received positive responses from stakeholders, supporters and the public.
- By the end of 2017 we had more than 52,000 followers on Twitter and more than 319,000 on Facebook.
- During the year we sent a survey to our members to measure levels of trust and satisfaction with Dignity in Dying. The results showed our members' rated their general trust in charity sector at 6.51/10, whereas they rated their trust in Dignity in Dying at 8.91/10.
- In November we welcomed the decision by MPs in the State of Victoria in Australia to pass a law that will allow terminally ill adults the option of an assisted death in their final months of life.

Dignity and Choice in Dying has a purposeful agenda for 2018 which will include, among other things:

- Continuing to challenge the current law through the courts.
- Continuing to increase Dignity and Choice in Dying's active supporters and to strategically focus their efforts on MPs via local networks.
- Building on the True Cost report to use research and personal testimony to demonstrate the problems the current law causes terminally ill people and their families.
- Using the different legal and parliamentary context in Scotland to advance the law.

Organisation

The Company's staff works under the direction of a Chief Executive who is accountable to the board. The board consisted of twelve directors: seven elected directors, three selected directors and two co-opted directors. 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 2017 was £1,269k against £1,279k in 2016.

This was broadly broken down as 82% from member subscriptions and general donations, 17% from legacies and 1% from other sources of income. Income from subscriptions and general donations has increased, as a result of an increase in the level of activity as the Noel Conway case progresses through the courts system.

INCOME	2017		2016	
Membership Subscriptions and Donations	£989,015	78.0%	£687,921	53.8%
Legacies and Bequests	£227,623	18%	£556,990	43.5%
High Value Donors	£51,181	4.0%	£-	0.0%
Other	£,851	-	£34,140	2.7%
TOTAL INCOME	£1,268,670	100.0%	£1,279,051	100.0%

Total expenditure for 2017 was £1,637k against £1,083k in 2016.

EXPENDITURE	2017		2016	
Campaign and Media	£295,967	18.1%	£224,862	20.8%
Legal, Research and Policy	£439,389	26.8%	£106,254	9.8%
Fundraising and Membership	£463,707	28.3%	£470,344	43.4%
Scotland	£79,718	4.9%	£-	0.0%
TOTAL CAMPAIGN EXPENDITURE	£1,278,781	78.1%	801,460	74.0%
General Administration	£357,772	21.9%	£281,048	26.0%
TOTAL EXPENDITURE	£1,636,553	100.0%	£1,082,508	100.0%

PROFIT/(LOSS) FOR THE YEAR	£(367,883)	£196,543
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Due to the increased activity resulting from the Noel Conway case, expenditure has also substantially increased in the current year. The main areas of movement over the previous year were:

1 Legal, Research and Policy (+ £333k)

Expenditure in this area has increased significantly in the year under review, due to increased activity relating to the Noel Conway v Ministry of Justice legal case. The majority of the increase relates to legal fees relating to the case.

Dignity and Choice in Dying

Directors' annual report

For the year ended 31 December 2017

2 Campaign and Media (+£71k)

2017 saw an increase in costs again in response to the Noel Conway Case and also as a result of the costs associated with the True Cost Report which was published during the year.

3 Administration (+£77k)

The increase in Administration costs has resulted partly due to a provision for increased rental costs from August 2017, which is currently under negotiation and also as a result of reduction in the overheads re-charge credit received from Compassion in Dying due to their reduced use of Dignity in Dying's staff and facilities during the current year.

4 Scotland (+ £80k)

2017 saw the introduction of the first full year of activity in Scotland, which is expected to continue to gather pace in the forthcoming year.

What are the financial challenges that lie ahead?

The board needs to continue to review the balance between 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 predictable source of income.

Sister organisation

Dignity and Choice in Dying and Compassion in Dying are sister organisations, both concerned with the welfare of individuals at the end of their lives, but with different aims. Dignity and Choice 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 and Choice in Dying's campaign to change the law. The two organisations share premises and some staff, including a joint CEO, but have separate boards, which operate independently.

The two organisations have separate treasurers and any dealings between them are on an arm's length basis. Most of the Dignity and Choice in Dying staff work under an employment contract, whereby a percentage of their time is allocated to Compassion in Dying. For 2017, this equated to 13% of total Dignity and Choice in Dying staff time (compared to 23% in 2016). There is a charge between the two organisations to recover these costs and allocate them correctly. Compassion in Dying had an average of two 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 (compared to an average of four full-time staff and three part-time staff in 2016).

Dignity and Choice in Dying

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For the year ended 31 December 2017

A current account exists between the two organisations, which is settled on a regular basis. The balance as at 31 December 2017 is £23k due to Dignity and Choice in Dying from Compassion in Dying. The balance on this account is the net value of minor expense amounts paid by Dignity and Choice 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 and Choice in Dying is based on a percentage of time spent on Compassion in Dying projects by Dignity and Choice in Dying staff on an individual basis.

The percentage cross-charged is tested periodically through time recording.

The directors holding office at 31 December 2017 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 jurisdiction.

Dignity and Choice in Dying

Directors' annual report

For the year ended 31 December 2017

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.

Auditors

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

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

Approved by the directors on 21 May 2018 and signed on their behalf by

Baroness Molly Meacher
Chair

Cameron Brown
Director

Independent auditor's report

To the members of

Dignity and Choice in Dying

Opinion

We have audited the financial statements of Dignity in Dying (the 'company') for the year ended 31 December 2017 which comprise the statement of comprehensive income, statement of financial position and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2017 and of its result 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. 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. In connection with our

Independent auditor's report

To the members of

Dignity and Choice in Dying

audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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
- The directors' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, 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.

Independent auditor's report

To the members of

Dignity and Choice in Dying

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

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.

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.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Joanna Pittman (Senior statutory auditor)

29 May 2018

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 comprehensive income

For the year ended 31 December 2017

	Note	2017 Total £	2016 Total £
Income			
Membership subscriptions and donations	2	1,040,196	687,921
Legacies		227,623	556,990
Sundry		146	34,137
Investments		705	3
Total Income		1,268,670	1,279,051
Expenditure			
Campaign and Media		295,967	224,862
Legal, Research and Policy		439,389	106,254
Fundraising and Membership		463,707	470,344
Scotland		79,718	-
Total Campaign Expenditure		1,278,781	801,460
General Administration		357,772	281,048
Total expenditure		1,636,553	1,082,508
(Loss)/profit on ordinary activities before taxation	3	(367,883)	196,543
Taxation charge		(141)	(6)
(Loss)/profit for the financial year and total comprehensive (deficit)/income		(368,024)	196,537
Accumulated profit at 1 January 2017		1,637,077	1,440,540
Accumulated profit at 31 December 2017		1,269,053	1,637,077

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 2017

	Note	£	2017 £	£	2016 £
Fixed assets:					
Property, plant and equipment	6		55,358		5,171
			55,358		5,171
Current assets:					
Debtors	7	115,012		173,543	
Short term investments		250,000		-	
Cash at bank and in hand		1,140,576		1,602,941	
		1,505,588		1,776,484	
Creditors:					
Amounts falling due within one year	8	243,018		100,395	
Net current assets			1,262,570		1,676,089
Total assets less current liabilities			1,317,928		1,681,260
Provisions for liabilities	9		48,875		44,183
Net assets			1,269,053		1,637,077
Capital and reserves					
Profit and loss account			1,269,053		1,637,077
Total reserves			1,269,053		1,637,077

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 21 May 2018 and signed on behalf of the Board of Directors:

Baroness Molly Meacher
Chair

Cameron Brown
Director

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2017

1 Accounting policies

a) Statutory information

Dignity and Choice 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

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.

Legacy income is recognised when the legacy has been received or, if earlier, when it becomes probable that the legacy will be received and the value of the incoming resources can be measured with sufficient reliability.

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.

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Notes to the financial statements

For the year ended 31 December 2017

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:

	2017 £	2016 £
Directors' remuneration	Nil	Nil
Auditors' remuneration (excluding VAT):		
Audit	5,300	5,150
Other services	720	750
Depreciation	8,074	5,655
Operating lease rentals:		
Property	127,731	97,650
Other	4,159	4,159
	<u>655,594</u>	<u>521,228</u>

4 Directors' and employees' costs and emoluments

No emoluments are paid to any director (2016: £nil).

Staff costs during the year were as follows:

	2017 £	2016 £
Wages and salaries	524,511	416,192
Social security costs	54,071	40,729
Pension costs	34,816	20,268
Other staff costs	42,196	44,039
	<u>655,594</u>	<u>521,228</u>

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

	2017 Number	2016 Number
Total	<u>15.0</u>	<u>13.0</u>

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2017

5 Taxation

	2017 £	2016 £
UK corporation tax at 20% (2016: 20%)	141	1
Under / (over) provision in prior years	-	5
Tax on results on ordinary activities	141	6

6 Property, plant and equipment

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At the start of the year	-	10,183	32,150	42,333
Additions in year	57,488	-	773	58,261
Disposals in year	-	-	(13,783)	(13,783)
At the end of the year	57,488	10,183	19,140	86,811
Depreciation				
At the start of the year	-	8,159	29,003	37,162
Charge for the year	6,070	810	1,194	8,074
Eliminated on disposal	-	-	(13,783)	(13,783)
At the end of the year	6,070	8,969	16,414	31,453
Net book value				
At the end of the year	51,418	1,214	2,726	55,358
At the start of the year	-	2,024	3,147	5,171

7 Debtors

	2017 £	2016 £
Trade debtors	4,607	2,643
Other debtors	25,789	27,041
Amounts owed by connected company (note 10)	23,384	74,515
Prepayments	61,232	57,344
Accrued income	-	12,000
	115,012	173,543

Dignity and Choice in Dying

Notes to the financial statements

For the year ended 31 December 2017

8 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	47,915	58,196
Taxation and social security	20,349	20,755
Other creditors	5,072	2,827
Accruals	169,682	18,617
	<u>243,018</u>	<u>100,395</u>

9 Provisions for liabilities

	2017 £	2016 £
Dilapidation provision	48,875	44,183

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

10 Related party transactions

Dignity and Choice 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 eight members of staff.

As at 31 December 2017, two of the eight trustees of Compassion in Dying are also board members of Dignity and Choice 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 and Choice in Dying staff work under a joint contract of employment where they are employed by both Dignity and Choice 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.

A related party current account exists between the organisations to capture all costs incurred by Dignity and Choice in Dying on behalf of Compassion in Dying and vice versa. The balance of this account was £23,384 due from Compassion in Dying as at 31 December 2017 (2016: £74,515). 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 and Choice 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 and Choice 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 2017 was 10 (2016: 19).

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.

(The property note is based on the existing rent, before finalisation of the rent review, which is currently under negotiation)

	Property 2017 £	2016 £	Equipment 2017 £	2016 £
Less than one year	104,916	127,731	4,553	4,553
One to five years	384,692	489,608	-	-
	489,608	617,339	4,553	4,553

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 2017 £	Income £	Expenditure £	Transfers £	At 31 December 2017 £
Noel Conway Court Case	-	328,479	(288,090)	-	40,389
True Costs Appeal	-	122,026	(23,405)	-	98,621
Legacy marketing	-	4,000	(4,000)	-	-
Reserves specified for certain purposes	-	454,505	(315,495)	-	139,010
Other reserves	1,637,077	814,165	(1,321,199)	-	1,130,043
Total profit and loss reserves	1,637,077	1,268,670	(1,636,694)	-	1,269,053