

Company number: 4452809

# Dignity and Choice in Dying

Report and financial statements

For the year ended 31 December 2016

# Dignity and Choice in Dying

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### For the year ended 31 December 2016

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## Dignity and Choice in Dying

### Reference and administrative details

#### For the year ended 31 December 2016

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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 and operational address</b>	181 Oxford Street London W1D 2JT	
<b>Directors</b>	Professor Philip Graham	Deputy Chair & Acting Chair (resigned 30 June 2016)
	Baroness Molly Meacher	Chair (appointed 30 June 2016)
	Cameron Brown	Treasurer
	Jane Calvert-Lee	
	Andrew Cooper	(appointed 12 December 2016)
	Michael Daly	(resigned 30 June 2016)
	Dr Jacky Davis	(appointed 30 June 2016)
	Jo Gibbons	
	Dr Philip Hartropp	
	Lord Hayward of Cumnor OBE	(resigned 24 March 2016)
	Robert Hazell	(appointed 30 June 2016)
	Alice Leonard	(resigned 30 June 2016)
	Professor Dame Jill MacLeod Clark	(resigned 18 May 2016)
	Dr Jonathan Romain	(appointed 30 June 2016)
	Paul Rossi	
	Dr Richard Scheffer	(resigned 12 December 2016)
	Niccola Swan	(resigned 3 March 2017)
	Dr Graham Winyard CBE	(resigned 30 June 2016)
<b>Company Secretary</b>	Sarah Donaldson Wootton	
<b>Bankers</b>	Co-Operative Bank PO Box 250 Skelmersdale WN8 6WT	
<b>Auditors</b>	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 108-114 Golden Lane LONDON EC1Y 0TL	

# Dignity and Choice in Dying

## Directors' annual report

### For the year ended 31 December 2016

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The directors present their report and the audited financial statements for the year ended 31 December 2016.

## 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

2016 saw an intensive and concerted effort to devise and develop our plans after 2015's defeat of the Marris Bill in the House of Commons. We appointed a new Chair, Baroness Molly Meacher and devised a new 5-year strategic plan.

We started work on our legal challenge to the 1961 statute and started to expand work on our local groups programme, another key part of our strategy. By the end of the year we had 18 active local groups. We also started a significant research project to underpin our new strategy, which involved surveying Dignity and Choice in Dying members and service users of our sister charity Compassion in Dying on their experiences of dying or caring for someone who has died or is dying.

In addition, we ran a successful campaign highlighting that the British Medical Association's (BMA) stance of opposition to assisted dying is in stark contrast to public opinion. We also appointed a new Director for Scotland, to lead the campaign there.

## Dignity and Choice in Dying

### Directors' annual report

For the year ended 31 December 2016

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#### Key Events of 2016:

- In February the screening of *How to Die: Simon's choice* showed the disconnect between the vote in the Commons and public feeling. The documentary received an overwhelmingly supportive response on social media and in the mainstream media.
- In March, the BMA published the third volume of their research project looking into end-of-life care and assisted dying. Dignity and Choice in Dying welcomed the BMA's efforts but highlighted the project's flaws and the lack of ambition in their engagement.
- In April, we organised an election campaign for our supporters in Scotland to write to their MSP candidates to ascertain their opinions on assisted dying in advance of the May elections for the Scottish Parliament.
- In June, we held a reception in Parliament to highlight law change on assisted dying in California and announce the appointment of Baroness Molly Meacher as our new Chair. The Sunday Times interviewed Baroness Meacher and we reconstituted the All-Party Parliamentary Group on Choice at the End of Life for another year.
- In June, in advance of the BMA's Annual Representative Meeting (ARM) we announced the results of polling we commissioned, which found that just 7% of British public agreed with BMA's opposition to assisted dying, and 84% of people believe its position should change. A vote by delegates at the BMA ARM on whether to have a debate on assisted dying was won by a margin of three votes, whilst the vote on changing to neutrality on assisted dying was lost. However, local Dignity and Choice in Dying members distributed leaflets and briefings to delegates attending the ARM and 29,000 people signed a petition we developed calling on the BMA to shift to neutrality on assisted dying.
- In September and October we held fringe events at the Labour and Conservative Party Conferences. As a result, we formed helpful connections with influential Conservative politicians Kit Malthouse MP and Lord Finkelstein.
- In October, Archbishop Emeritus Desmond Tutu, 85, recorded a video saying he wants the option of assisted dying and endorsing bills worldwide to authorise this end-of-life option. We collaborated with our US counterparts, Compassion & Choices, to launch the video which was published alongside an exclusive opinion article by Archbishop Tutu in the Washington Post. This resulted in international news coverage in the UK with many more internationally.
- During the course of the year, we developed a new Dignity and Choice in Dying website which was launched at the end of December.

Dignity and Choice in Dying has a purposeful agenda for 2017 and the Board are committed to using a significant proportion of the reserves to invest in focused projects aimed at (amongst other things):

- Challenging the current law through the courts and demonstrating its negative impact on British families.
- Increasing Dignity and Choice in Dying's active supporters and strategically focusing their efforts on MPs via local networks.

## Dignity and Choice in Dying

### Directors' annual report

For the year ended 31 December 2016

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- 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 2016 was £1,279k against £1,590k in 2015.

This was broadly broken down as 54% from member subscriptions and general donations, 43% from legacies and 3% from other sources of income. Income from subscriptions and general donations has fallen from the previous year, because of a reduced level of activity following the Marris Bill. Similarly, there has been no high value donor income in the year under review.

INCOME	2016		2015	
Membership Subscriptions and Donations	£687,921	53.8%	£728,231	45.8%
Legacies and Bequests	£556,990	43.5%	£746,543	47.0%
High Value Donors	£-	0.0%	£115,000	7.2%
Other	£34,140	2.7%	£15	0.0%
<b>TOTAL INCOME</b>	<b>£1,279,051</b>	<b>100.0%</b>	<b>£1,589,789</b>	<b>100.0%</b>

Total expenditure for 2016 was £1,083k against £1,591k in 2015.

EXPENDITURE	2016		2015	
Campaign and Media	£224,862	20.8%	£270,119	17.0%
Legal, Research and Policy	£106,254	9.8%	£162,525	10.3%
Fundraising and Membership	£470,344	43.4%	£751,769	47.1%
<b>TOTAL CAMPAIGN EXPENDITURE</b>	<b>£801,460</b>	<b>74.0%</b>	<b>£1,184,413</b>	<b>74.4%</b>
General Administration	£281,048	26.0%	£406,885	25.6%
<b>TOTAL EXPENDITURE</b>	<b>£1,082,508</b>	<b>100.0%</b>	<b>£1,591,298</b>	<b>100.0%</b>

<b>PROFIT/(LOSS) FOR THE YEAR</b>	<b>£196,543</b>	<b>£(1,509)</b>
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## Dignity and Choice in Dying

### Directors' annual report

#### For the year ended 31 December 2016

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As expected due to reduced activity following the Marris Bill, expenditure has also been substantially lower in the current year. The three largest areas of movement over the previous year were:

**1** Legal, Research and Policy (–£56k)

Expenditure in this area has fallen in the year under review but will increase again in 2017 due to increased activity relating to the Noel Conway v Ministry of Justice legal case.

**2** Fundraising and Membership (–£281k)

2016 saw a significant reduction in costs, largely because fundraising was of less importance than it had been in 2015, together with various staff roles remaining unfilled for part of the year.

**3** Administration (–£125k)

The reduction in Administration costs has resulted largely due to a significant refund received from advance service charges paid for the current and previous year, together with reduced staff costs and close monitoring of expenditure levels in general.

## 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, provide us with our only predictable source of future income.

## Sister organisation

Dignity and Choice in Dying (DiD) and Compassion in Dying (CiD) 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. CiD is not involved in DiD'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 DiD staff work under an employment contract, whereby a percentage of their time is allocated to CiD. For 2016, this equated to 23% of total DiD staff time (compared to 19% in 2015). There is a charge, between the two organisations to recover these costs and allocate them correctly. CiD had an average of four full-time staff and three part-time staff during the year, who were dedicated to CiD work only, which included staff funded by specific projects (compared to an average of four full-time staff and two part-time staff in 2015).

## Dignity and Choice in Dying

### Directors' annual report

#### For the year ended 31 December 2016

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A current account exists between the two organisations, which is settled on a regular basis. The balance as at 31 December 2016 is £75k due to DiD from CiD. The balance on this account is the net value of minor expense amounts paid by DiD on behalf of CiD or vice versa and more significantly the cross-charge of a proportion of staff time and overheads. This cross-charge from DiD is based on a percentage of time spent on CiD projects by DiD staff on an individual basis. The percentage cross-charged is tested periodically through time recording.

The directors holding office at 31 December 2016 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' annual report

For the year ended 31 December 2016

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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.

### 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.

Approved by the directors on 22 May 2017 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

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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 2016 which comprise 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 2016 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

## **Independent auditor's report**

**To the members of**

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

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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 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

## Independent auditor's report

To the members of

### Dignity and Choice in Dying

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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

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](http://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)

23 May 2017

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 2016

	Note	2016 Total £	2015 Total £
<b>Income</b>			
Membership subscriptions and donations	2	687,921	843,231
Legacies		556,990	746,543
Sundry		34,137	-
Investments		3	15
<b>Total Income</b>		<b>1,279,051</b>	<b>1,589,789</b>
<b>Expenditure</b>			
Campaign and Media		224,862	270,119
Legal, Research and Policy		106,254	162,525
Fundraising and Membership		470,344	751,769
<b>Total Campaign Expenditure</b>		<b>801,460</b>	<b>1,184,413</b>
General Administration		281,048	406,885
<b>Total expenditure</b>		<b>1,082,508</b>	<b>1,591,298</b>
<b>Profit on ordinary activities before taxation</b>	3	<b>196,543</b>	<b>(1,509)</b>
Taxation charge		(6)	(3)
<b>Profit on ordinary activities after taxation</b>		<b>196,537</b>	<b>(1,512)</b>
<b>Total comprehensive income</b>		<b>196,537</b>	<b>(1,512)</b>
Accumulated profit at 1 January 2016		1,440,540	1,442,052
<b>Accumulated profit at 31 December 2016</b>		<b>1,637,077</b>	<b>1,440,540</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 2016

	Note	£	2016 £	£	2015 £
<b>Fixed assets:</b>					
Property, plant and equipment	6		<u>5,171</u>		<u>5,135</u>
			5,171		5,135
<b>Current assets:</b>					
Debtors	8	173,543		406,106	
Cash at bank and in hand	9	<u>1,602,942</u>		<u>1,152,239</u>	
		1,776,484		1,558,345	
<b>Creditors:</b>					
Amounts falling due within one year	10	<u>144,578</u>		<u>122,940</u>	
<b>Net current assets</b>			<u>1,631,906</u>		<u>1,435,405</u>
<b>Net assets</b>			<u>1,637,077</u>		<u>1,440,540</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>1,637,077</u>		<u>1,440,540</u>
<b>Total reserves</b>			<u>1,637,077</u>		<u>1,440,540</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 22 May 2017 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 2016

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#### 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 receivable. Membership subscriptions are accounted for on a cash basis.

##### 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:

- |                      |         |
|----------------------|---------|
| ● 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 2016

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#### 1 Accounting policies (continued)

##### i) Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 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:

	2016	2015
	£	£
Directors' remuneration	-	-
Auditors' remuneration (excluding VAT):		
Audit	5,150	5,100
Other services	750	600
Depreciation	5,655	6,622
Operating lease rentals:		
Plant and machinery	97,650	130,289
Other	4,159	4,591
	<u>521,228</u>	<u>576,221</u>

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

No emoluments are paid to any director (2015: £nil).

Staff costs during the year were as follows:

	2016	2015
	£	£
Wages and salaries	416,192	446,345
Social security costs	40,729	38,597
Pension costs	20,268	21,147
Other staff costs	44,040	70,132
	<u>521,228</u>	<u>576,221</u>

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

	2016	2015
	Number	Number
Total	<u>13.0</u>	<u>14.0</u>

# Dignity and Choice in Dying

## Notes to the financial statements

For the year ended 31 December 2016

### 5 Taxation

	2016 £	2015 £
UK corporation tax at 20% (2016: 20%)	1	3
Under / (over) provision in prior years	5	-
<b>Tax on results on ordinary activities</b>	<b>6</b>	<b>3</b>

### 6 Property, plant and equipment

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>			
At the start of the year	7,753	31,914	39,667
Additions in year	2,430	3,261	5,691
Disposals in year	-	(3,025)	(3,025)
At the end of the year	10,183	32,150	42,333
<b>Depreciation</b>			
At the start of the year	6,040	28,492	34,532
Charge for the year	2,119	3,536	5,655
Eliminated on disposal	-	(3,025)	(3,025)
At the end of the year	8,159	29,003	37,162
<b>Net book value</b>			
At the end of the year	2,024	3,147	5,171
At the start of the year	1,713	3,422	5,135

### 7 Debtors

	2016 £	2015 £
Trade debtors	2,643	216
Other debtors	27,041	26,325
Amounts owed by connected company (note 9)	74,515	44,256
Prepayments	57,344	62,909
Accrued income	12,000	272,400
	<b>173,543</b>	<b>406,106</b>

## Dignity and Choice in Dying

### Notes to the financial statements

For the year ended 31 December 2016

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

	2016 £	2015 £
Trade creditors	58,196	19,932
Taxation and social security	20,755	21,102
Other creditors	47,010	41,580
Accruals	18,617	20,326
Deferred income	-	20,000
	<u>144,578</u>	<u>122,940</u>

#### 9 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 2016, two of the seven 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 £74,515 due from Compassion in Dying as at 31 December 2016 (2015: £44,256). 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.

#### 10 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 2016 was 19 (2015: 16).