Company number: 05856324
Charity number: 1120203

Compassion in Dying

Report and financial statements

For the year ended 31 December 2025

SAYER | VINCENT

Compassion in Dying

Contents

For the year ended 31 December 2025

Compassion in Dying

Reference and administrative information

For the year ended 31 December 2025

Company number	05856324
Country of incorporation	United Kingdom
Charity number	1120203
Country of registration	England and Wales
Registered office and operational address	181 Oxford Street London W1D 2JT

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Key management Personnel

Sarah Wootton	Chief Executive
Davina Hehir	Deputy Chief Executive and Company Secretary
Ellie Ball	Director of Communications
Thomas Davies	Director of Parliamentary and Legal Policy
Usha Grieve	Director of Partnerships and Services
Sarah Malik	Deputy Director of Services
David Pearce	Director of Fundraising and Marketing
Lloyd Riley	Director of Policy and Research
Alyson Thomson	Director of Scotland

Bankers

Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
110 Golden Lane
LONDON
EC1Y 0TG

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

Reference and administrative information set out on page 1 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives

At Compassion in Dying, we want people to be in control of their end-of-life decisions because there is no-one better to make them. So we support people to make informed choices, start honest conversations about death and dying with loved ones, and record and revisit their wishes whenever they want to. We're here for everyone, whether they are preparing for the years ahead or need us right now, whatever their beliefs, values and traditions. We champion everyone's right to make informed decisions, free of cost and free of judgement.

Everything we do starts with what dying people tell us. We listen to what they say and amplify their voices. We shift attitudes and drive changes to the healthcare system. So people's end-of-life decisions are heard, understood and respected when it matters most.

Alongside our sister organisation, Dignity in Dying, we aim to improve dying in the UK by putting people in charge of decisions about the end of their life.

Compassion in Dying's Memorandum of Association specifies a charitable aim, which is to benefit the public by relieving suffering and advancing education. Within that overall aim the organisation has three specific objectives:

- To stimulate and facilitate research into end-of-life issues.
- To provide information and advice about end-of-life options.
- To provide education and training on end-of-life rights and choices.

Review of Achievements

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

2025 Achievements

Supporting people through our services

In 2025, we supported 7,317 people to be in control of their end-of-life decisions through our free nurse-led information line and online advance decision service. Enquires continue to increase in complexity, and in 2025 there was a 74% increase in calls to our in-depth support service, compared to the previous year.

Our information line, which in 2025 was shortlisted for Helpline of the Year Award, makes a difference to the experience people have at the end of life. In 2025, after accessing support from Compassion in Dying, over 80% of people recorded their end-of-life wishes and discussed them with their family. Importantly, over 65% of people went on to speak to their GP about their wishes. People tell us that using our services makes a difference to how they feel, with over 90% of them self-reporting feeling peace of mind and in control after planning for the end of life while 86% of them said they felt less worried after contacting the information line service.

> *"I had put off actually doing this for several years simply because I did not know how to go about it. I had known for many years what I wanted. Your service made the whole thing simple and easy. I wish I had done it years ago. Thank you."* (caller to the information line, 2025)

Our in-depth support service continues to challenge the power imbalance that people often tell us they face, when medical decisions are being made about them or their loved ones. In 2025, to meet the increasing demand, Compassion in Dying recruited two new specialist nurses. By expanding this invaluable service, we can provide critical support to more people who are fighting for their loved ones' wishes to be heard or facing barriers to their own wishes for treatment being respected at the end of life.

> *"Your services have helped me to stand up for myself and remind people that it's my body and my choice. I feel more comfortable discussing life-saving treatment and care and I feel that when the time comes, I can pass with the dignity and respect I want rather than fighting to be treated fairly as I have done my whole life. My family and friends also feel more comfortable fighting for my wishes with the relevant paperwork behind them."* (caller to the information line, 2025)

In response to the growing number of enquiries we receive about laws on decision-making at the end of life not being followed across the UK, we published a new public-facing guide. This explains how decisions should be made and what actions people can take to ensure the law is being followed.

Driving changes to policy and practice

During 2025, Compassion in Dying has continued to gather and share evidence of people's experiences, to shift attitudes and drive changes in the healthcare system so that people's end-of-life decisions are heard, understood and respected.

We reached over 600 clinicians, professionals and members of the public through talks, webinars and education sessions. Sharing the experiences of the people we support and showing the difference that collaborative decision making and planning can make to someone's end-of-life experience. We also helped deliver a roundtable discussion hosted by the Department of Health and Social Care and the Parliamentary and Health Service Ombudsman. In attendance were leading clinicians, representative bodies and charities from across the health sector. They heard from both professional experts and people Compassion in Dying's services have supported on the importance of advance care planning and how to ensure it is provided consistently and in a meaningful way.

In 2025 we continued to build on our call for a public health behaviour change campaign on end-of-life decision making, the aim of which is to align the experiences people have at the end of their lives with their priorities and wishes and to reduce the inequity of these experiences. We convened and supported several events, bringing together stakeholders in both health and end-of-life care sectors and members of the public, demonstrating the appetite for this important work. We continue to lead a cross-sector working group to consider what's needed to design and deliver such a campaign in the future.

As assisted dying laws continue to be debated across the UK and Crown Dependencies, we have supported conversations about this in the sector. We gave written evidence to the Terminally Ill Adults (End of Life) Bill Committee. We also surveyed the people who use our services to understand the information and support they need on assisted dying, to inform the development of our services to meet these needs, and published the findings.

We submitted a Freedom of Information Request to 214 NHS Trusts to better understand their policies on the implementation of advance decisions, lasting powers of attorney, and the Mental Capacity Act and Adults with Incapacity (Scotland) Act. This was in response to the consistent complaints we hear through our services that laws on decision-making at the end of life are not always followed, and the barriers this creates to people's wishes being respected at the end of life.

In collaboration with Subco Trust, we created an informative video for people in South Asian community languages, focused on the benefits of advance care planning. This work aims to meet the needs of these communities, who expressed their preference for this information to be in a video format (rather than in written materials). We also continued our work to influence improvements in how digital end-of-life records systems are delivered. Working in partnership with Leeds University, we held a webinar calling for the transformation of digital records to ensure people's wishes are not ignored, missed or misplaced at the end of their lives. The experiences of the people we support in relation to digital end-of-life records was published in the British Medical Journal.

In December of 2025, Compassion in Dying's work was cited throughout the Health and Social Care Committee's Expert Panel's evaluation of palliative and end-of-life care in England report.

Our work was used as evidence for the need for better and more integrated advance care planning conversations to improve the end-of-life experience in England.

Beneficiaries of our services

The trustees have had regard to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2006.

The charity is actively advancing its objects for the public benefit by the means described above. Compassion in Dying delivers a wide range of services for the benefit of many.

The potential beneficiaries of the charity include all those in the UK affected by end-of-life issues. The trustees have agreed that all information, support, and research results will be made available to the public without charge.

Financial review

This was the fifteenth year of the charity being operational. The total income received was £1,004k (2024: £971k).

All income received in 2025 was unrestricted, including £200k from the Bernard Lewis Family Charitable Trust (2024: £13k restricted income was received relating to Information Development).

There was no restricted expenditure in 2025 (2024: £550k restricted expenditure related to Information Development).

Within the total expenditure of £811k 96% was on charitable activities (as defined by the Charities Statement of Recommended Practice) (2024- 97%).

Total incoming resources of £1,004k and resources expended of £811k gave a net increase in funds of £193k with a strong balance sheet position at year-end which included cash balances of £1,049k and accrued income of £23k. At the year-end, £1k was due to Dignity in Dying for accommodation overheads, relating to the quarter to the end of December 2025.

Principal risks and uncertainties

There is a risk register which is kept under review by the Company Secretary. The risk register is reviewed by the Finance and Audit subcommittee of the trustee board on a quarterly basis. It is also reviewed and formally approved by trustees at least annually.

The major risks that have been identified for Compassion in Dying are:

Staff wellbeing – End of life is a challenging subject matter and can increase the potential for staff to feel emotionally exhausted. It is vital to maintain staff wellbeing in order to ensure the quality of our services, momentum of our work and to retain experienced staff. In order to support staff with such pressures and maintain a good understanding of how the team are feeling at any given point, we have regular team meetings and one-to-one meetings between staff members and their line managers. We also provide access to counselling support for all staff members and group supervision sessions for those working on our services.

Service quality – As for any service providing charity, maintaining high quality services and accurate information is a key concern. The measures outlined above in relation to maintaining staff wellbeing also underpin our service provision: team meetings to share learning and develop staff's understanding of best practice, good line management and external counselling and supervision support for staff. In addition, staff training needs are reviewed on a regular basis. The policies underpinning our services and systems are also reviewed and updated regularly, with new policies developed as needed to address any emerging issues. We also seek feedback from the people who use our services including our website, so that we can monitor our service quality and respond to feedback.

External communication – It is important that communication and social media messaging by staff and Trustees is accurate as poor or inaccurate communication would be a risk to our credibility and reputation. In order to manage this risk, a central press team handles media contact, and organisation guidelines have been set for social media use.

Finances and fundraising – Maintaining healthy finances and good financial management is a concern for all charities with the cost-of-living crisis of recent years heightening risk in this area. The Finance and Audit subcommittee of the trustee board review our accounts on a quarterly basis, and we have robust financial controls and systems in place.

The structure of our organisation is such that we can manage our expenditure well and curtail it if required. Compassion in Dying's reserves are at an acceptable level, and we foresee no material uncertainties which will prevent us from operating in the next twelve months. However, we are aware of the importance of building our income and reserves levels. The organisation is constantly reviewing new opportunities for securing funding that fit with its strategic priorities, including promoting legacy giving.

We have maintained our funding primarily through donations from foundations and trusts, with a smaller proportion of our income from legacies and high value donors, and smaller portion again from individual donations from people who have used our services.

No third parties or 'on behalf of' fundraisers were involved in fundraising for Compassion in Dying in 2025, though we engaged a consultant for advice on fundraising strategy in 2025.

As we do very little public fundraising, we are not registered with any voluntary regulation schemes for fundraising. We have a policy on the acceptance and refusal of donations which is aligned with guidance by the Charity Commission and the Chartered Institute of Fundraising.

We received no complaints about our fundraising in 2025. Whilst our focus on foundations and trusts limits the risk of harm to vulnerable people through fundraising, our fundraising asks to people who have used our service are very limited and 'light touch'. If staff have any concerns about potential vulnerability of an individual seeking to donate to the charity they alert the Director of Fundraising or Deputy CEO so they can explore the concerns further. If there are any concerns as to the mental capacity of the individual a donation would not be accepted. In addition, all staff are trained on safeguarding and alert any concerns in relation to safeguarding to one of our safeguarding leads.

Remuneration Policy

Compassion in Dying aims to maintain competitiveness of pay for its employees, while also controlling costs within set parameters, including affordability. Equally, the organisation wants to provide employees with a fair and as far as possible, transparent process. There is a set pay-scale with grade descriptors, which set out the behaviours, skills and abilities expected of staff at each grade. At the absolute discretion of the Board, and based on the finances of the organisation and approval by the Finance and Audit Committee, there will be an annual cost of living increase for employees.

Reserves policy and going concern

The Trustees regularly review the charity's reserves requirements. They are satisfied that the charity has sufficient reserves to enable it to fulfil its foreseeable commitments. At the year end the charity held £1,040k in unrestricted funds (2024: £847k) and had no restricted funds (2024:Nil).

The trustees had budgeted year-end reserves of £0.33m but the charity received a number of unbudgeted legacies and achieved some cost savings in 2025.

For 2026 the charity has budgeted for increased activity but a similar level of donations as in 2025. The budgeted reserves level at 31 December 2026 is approximately £0.6m. This budget has been approved by trustees and thus represents our *de facto* minimum reserves target for the current year. We will consider it a positive achievement to exceed this figure.

The trustees seek to maintain a high level of reserves for two reasons:

a) To ensure that in worst case circumstances, should income flows cease, we have sufficient liquid reserves to enable us to function for at least three months, meeting liabilities as they fall due, whilst working towards an orderly reduction of costs or cessation of our activities. We currently estimate this figure to be approximately £200,000. Our current reserves are significantly in excess of this figure.

b) To permit an expansion of our activities in the future. The budget represents the considered, conservative outcome for the current year. We have, however, experienced a significant increase in the need for Compassion in Dying's services and expertise over the past year. We have budgeted on the basis of continuing growth but it is possible that demand will exceed expectations, which would require expenditure in excess of the budgeted levels with the employment of additional staff, possibly in new premises and potentially at short notice.

Compassion in Dying is reliant for its income on occasional, unforecastable legacies plus a small number of major donors. We therefore intend to continue to try to build reserves to levels which may be significantly in excess of currently-targeted needs over the forthcoming 12-18 months, but which the trustees are confident will be used by Compassion in Dying in the future. This policy is supported by our Trustees, Senior Leadership Team and management, all of whom believe that this is preferable to finding ourselves unable to deliver the support which will at some point be requested of us by our beneficiaries.

The structure of our organisation is such that we can manage our expenditure well and curtail it if required.

Future focus

In 2026 we will continue our strategic aims of supporting people to be in control of decisions at the end of life, and amplifying people's voices to drive changes to the healthcare system.

In 2026 we have once again expanded our clinical support offer, with the recruitment of two new specialist nurses, reinforcing our clinical team to meet the growing demand for our services. We have also developed new user-led content on assisted dying and voluntary stopping eating and drinking, in direct response to the increasing number of queries on these topics. Alongside this we will be making accessibility improvements to our website and online advance decisions service, in addition to developing our advance decision form.

Building on the successes of our *Rethinking Dying* report published in 2024, we will publish a new report in 2026, based on an analysis of the first two years of calls to our in-depth support service and new research with healthcare professionals. We will also begin audience-insight research to inform the next steps of the public health behaviour change campaign on end-of-life decision making. We will continue to ensure that the voices of the people we support are heard during the development of the new Modern Service Framework for palliative and end of life care (part of the Government's 10 Year Health Plan), which should enable equitable access to palliative care.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23 June 2006 and registered as a charity on 23 July 2007.

The charity follows a continuous programme of governance review and improvement.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Appointment of trustees

Compassion in Dying has a policy of identifying skills gaps on its board before recruiting new trustees. We continue to work to build a stronger board with a broad skills base, covering healthcare, legal and commercial expertise.

All trustees are members of the charity for Companies House purposes.

Trustee induction and training

Newly appointed trustees undergo an induction programme within a short period after appointment.

Ongoing governance reviews will highlight any further areas of training desirable for trustees and where appropriate, we will arrange for this to be undertaken.

Related parties and relationships with other organisations

Compassion in Dying was founded by, and works in collaboration with, Dignity and Choice in Dying (known as Dignity in Dying). We share an aim to improve dying in the UK by putting people in charge of decisions about the end of their life but we work in different ways.

Dignity in Dying campaigns to change the law to allow the option of assisted dying for terminally ill, mentally competent adults in the UK. It is a not-for-profit membership organisation.

Compassion in Dying is a registered charity. We want people to be in control of their end-of-life decisions because there is no one better to make them. While we support law change in principle, we do not campaign on assisted dying.

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

The trustees of Compassion in Dying have put arrangements in place to ensure that all funds received by Compassion in Dying are spent solely on the charitable work of Compassion in Dying, with no inadvertent subsidy to Dignity in Dying.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

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

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2025 was 6 (2024:7). The trustees are members of the charity, but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP were re-appointed as the charitable 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.

The trustees' annual report has been approved by the trustees on 2 July 2026 and signed on their behalf on by

	Barbara Monroe
Cameron Brown	Dame Barbara Monroe
Treasurer	Chair

Opinion

We have audited the financial statements of Compassion in Dying (the 'charitable company') for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and 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 charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 trustees' 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 Compassion 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees 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 trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 trustees' 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 trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable 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 and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

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

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

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

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sayer Vincent LLP

Noelia Serrano (Senior statutory auditor)
1 September 2026
for and on behalf of Sayer Vincent LLP, Statutory Auditor, 110 Golden Lane, LONDON, EC1Y 0TG

Compassion in Dying

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations and legacies	2	986,771	–	**986,771**	926,751	–	926,751
Charitable activities							
Information Development	3	–	–	**–**	–	13,500	13,500
Investments		17,403	–	**17,403**	31,116	–	31,116
Total income		1,004,174	–	**1,004,174**	957,867	13,500	971,367
Expenditure on:							
Raising funds		29,223	–	**29,223**	25,724	–	25,724
Charitable activities							
Policy, research and communication		187,423	–	**187,423**	241,018	–	241,018
Information Development		594,213	–	**594,213**	–	550,361	550,361
Total expenditure	4	810,859	–	**810,859**	266,742	550,361	817,103
Net income/(expenditure) for the year	15	193,315	–	**193,315**	691,125	(536,861)	154,264
Transfers between funds		–	–	**–**	(536,861)	536,861	–
Net movement in funds		193,315	–	**193,315**	154,264	–	154,264
Reconciliation of funds:							
Total funds brought forward		846,561	–	**846,561**	692,297	–	692,297
Total funds carried forward	14	1,039,876	–	**1,039,876**	846,561	–	846,561

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements

Compassion in Dying

Balance sheet

Company no. 05856324

As at 31 December 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible fixed assets	10		2,185		–
Current assets:					
Debtors	11	30,519		81,793	
Cash at bank and in hand		1,049,103		791,473	
		1,079,622		873,266	
Liabilities:					
Creditors: amounts falling due within one year	12	41,931		26,705	
Net current assets			1,037,691		846,561
Total net assets			1,039,876		846,561
The funds of the charity:	14				
Restricted income funds			–		–
Unrestricted funds			1,039,876		846,561
Total charity funds			1,039,876		846,561

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

Barbara Monroe

Cameron Brown
Treasurer

Dame Barbara Monroe
Chair

Compassion in Dying

Statement of cash flows

For the year ended 31 December 2025

	Note	2025 £	£	2024 £	£
Cash flows from operating activities					
Net cash provided by operating activities	15		242,800		7,786
Cash flows from investing activities:					
Purchase of fixed assets		(2,573)			
Dividends, interest and rents from investments		17,403		31,116	
Transfer of cash to short term deposits > 3m		-		340,000	
Net cash provided by investing activities			14,830		371,116
Change in cash and cash equivalents in the year			257,630		378,902
Cash and cash equivalents at the beginning of the year			791,473		412,571
Cash and cash equivalents at the end of the year			1,049,103		791,473

1 Accounting policies

a) Statutory information
Compassion in Dying is a charitable company limited by guarantee and is incorporated in United Kingdom. The registered office address is 181 Oxford Street, London, W1D 2JT.

b) Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity
The charitable company meets the definition of a public benefit entity under FRS 102.

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

e) Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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 a treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees’ annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

h) Fund accounting
Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of providing information about the aims, objectives and projects of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	2025	2024
Cost of Raising Funds	**2%**	2%
Policy, Research and Communication	**23%**	28%
Information Development	**75%**	70%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Tangible fixed assets

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 tangible fixed assets over their expected useful lives, using the straight line method. The rate applicable is:

Office equipment	3 years

l) 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.

m) Cash at bank and in hand

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

n) Creditors and provisions

Creditors and provisions are recognised where the charity 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.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

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

2 Income from donations and legacies

	2025 Total £	2024 Total £
Legacies	519,840	197,036
Donations	466,931	729,715
Total income from legacies and donations	986,771	926,751

All the above donations and legacies are unrestricted. The 2024 figures include £90,000 of donated facilities from Dignity and Choice in Dying.

Income from charitable activities:

3 Income from charitable activities: Information development

	2025 Total £	2024 Total £
Gift Aid	–	2,500
Other	–	11,000
	–	13,500

All 2024 donations are restricted.

4a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities: Policy, research and communication £	Charitable activities: Information development £	Governance costs £	Support costs £	**2025 Total £**	2024 Total £
Staff costs (note 7)	7,568	63,637	328,220	28,860	47,964	**476,248**	463,411
Other staff costs	–	–	2,875	–	15,109	**17,984**	18,561
Payable to partners	–	–	–	–	–	**–**	3,909
Office costs	–	–	3,221	–	132,177	**135,398**	161,376
Project costs	12,929	–	–	–	–	**12,929**	12,735
Volunteer costs	–	–	–	–	513	**513**	123
Marketing	2,280	–	–	–	–	**2,280**	–
Influencing		25,724	–	–	–	**25,724**	–
Literature, printing and postage	–	1,800	60	–	4,169	**6,029**	22,519
Web design and hosting	–	21,133	2,522	–	–	**23,655**	24,094
Product Development	–	27,004	47,885	–	–	**74,888**	80,593
Consultancy	–	–	–	–	–	**–**	5,806
Depreciation	–	–	–	–	388	**388**	–
Data protection services	–	–	–	–	3,300	**3,300**	–
Audit, accountancy and professional fees	–	–	–	17,159	11,289	**28,448**	20,588
Trustee costs	–	–	–	3,074	–	**3,074**	3,388
	22,777	139,297	384,783	49,093	214,909	**810,859**	817,103
Support costs	3,798	31,932	164,697	14,482	(214,909)	**–**	–
Governance costs	2,648	16,194	44,733	(63,574)	–	–	–
Total expenditure 2025	**29,223**	**187,423**	**594,213**	**–**	**–**	**810,859**	**817,103**

4b Analysis of expenditure (prior year)

	Cost of raising funds	Charitable activities: Policy, research and communication	Charitable activities: Information development	Governance costs	Support costs	**2024 Total**
	£	£	£	£	£	**£**
Staff costs (note 7)	7,118	107,973	283,347	26,990	37,983	**463,411**
Other staff costs	–	–	8,801	–	9,760	**18,561**
Payable to partners	–	–	3,909	–	–	**3,909**
Office costs	–	–	–	–	161,376	**161,376**
Project costs	12,735	–	–	–	–	**12,735**
Volunteer costs	–	–	30	–	93	**123**
Marketing	–	–	–	–	–	–
Literature, printing and postage	–	393	17,539	–	4,587	**22,519**
Web design and hosting	–	21,840	2,254	–	–	**24,094**
Product Development	–	35,672	44,921	–	–	**80,593**
Consultancy	–	–	–	–	5,806	**5,806**
Audit, accountancy and professional fees	–	–	–	11,434	9,154	**20,588**
Trustee costs	–	–	–	3,388	–	**3,388**
	19,853	165,878	360,801	41,812	228,759	**817,103**
Support costs	3,827	58,059	152,360	14,513	(228,759)	–
Governance costs	2,044	17,081	37,200	(56,325)	–	–
Total expenditure 2024	**25,724**	**241,018**	**550,361**	**–**	**–**	**817,103**

5 Net income for the year

This is stated after charging:

	2025 £	2024 £
Auditors' remuneration (excluding VAT):		
Audit	11,000	9,500

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	408,112	401,284
Social security costs	45,822	40,416
Employer’s contribution to defined contribution pension schemes	22,314	21,712
	476,248	463,411

One employee earned more than £70,000 during the year, in the bracket £70,000- £79,999 (2024: one).

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £174,154 (2024: £170,631).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of travel, subsistence and accommodation costs totalling £74 (2024: £657). Note 4a to these financial statements shows £3,000 of trustee costs (2024: £3,388) which relates to trustee recuitment costs.

7 Staff numbers

Most of our staff work for both Dignity in Dying and Compassion in Dying. The first table shows the total number of staff employed during the year and how their costs are allocated to different activities. These numbers include people who did not work for a full year. A proportion of these costs is allocated to CiD based on staff time-sheets and the second table shows the number of full-time staff CiD would theoretically have employed were it a stand-alone organisation.

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025 No.	2024 No.
Raising Funds	0.9	0.9
Policy, Research and Communication	8.1	14.1
Information Development	7.3	5.8
Support	5.7	5.7
Governance	0.4	0.4
	22.4	26.9

7 **Staff numbers (continued_**

The average number of employees full time and part time equivalent during the year was:

	2025 No.	2024 No.
Cost of Raising Funds	–	0.1
Policy, Research and Communication	**0.8**	1.6
Information Development	**6.7**	4.7
Support	**0.8**	0.9
Governance	–	0.0
	8.3	7.3

8 **Related party transactions**

As explained in the Trustees' Report, the charity works closely with Dignity in Dying (DID). In particular, the charity shares office accommodation and some staff with DID, and DID acts as the charity's payroll agent. There is a related party current account through which these costs are charged – see note 12.

The 2025 time recording exercise resulted in a decrease to the 2025 charge to £123,347 (2024: £155,383).

As at 31 December 2025, two of the seven (2024: two of the seven) trustees of Compassion in Dying are also a board member of Dignity in Dying. The two organisations have separate chairs and treasurers and any financial transactions between the organisations are negotiated on an arm's length basis.

There were donations received during the year of £1,500 (2024: £2,200) from related parties, including trustees. These donations had no restrictions or conditions attached.

9 **Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 **Tangible fixed assets**

	Office equipment £	Total £
Cost		
At the start of the year	12,852	**12,852**
Additions	2,573	**2,573**
At the end of the year	15,425	**15,425**
Depreciation		
At the start of the year	12,852	**12,852**
Charge for the year	388	**388**
	13,240	**13,240**
Net book value		
At the end of the year	2,185	**2,185**
At the start of the year	–	–

11 Debtors

	2025 £	2024 £
Trade debtors	109	–
Prepayments	7,373	13,063
Other debtors	48	48
Accrued income	22,989	68,682
	30,519	81,793

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	7,808	8,140
Other creditors	1,148	1,751
Taxation and social security	10,606	5,857
DID current account (see note 8)	892	1,234
Accruals	21,477	9,723
	41,931	26,705

13a Analysis of net assets between funds (current year)

	General unrestricted £	Total funds £
Fixed assets	2,185	2,185
Net current assets	1,037,691	1,037,691
Net assets at the end of the year	1,039,876	1,039,876

13b Analysis of net assets between funds (prior year)

	General unrestricted £	Total funds £
Fixed assets	–	–
Net current assets	846,561	846,561
Net assets at the end of the year	846,561	846,561

14a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	**At the end of the year £**
Unrestricted funds:					
General funds	846,561	1,004,174	(810,859)	–	**1,039,876**
Total funds	846,561	1,004,174	(810,859)	–	**1,039,876**

14b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	**At the end of the year £**
Restricted funds:					
Information Line Fund	–	13,500	(550,361)	536,861	**–**
Total restricted funds	–	13,500	(550,361)	536,861	–
Unrestricted funds:					
General funds	692,297	957,867	(266,742)	(536,861)	**846,561**
Total funds	692,297	971,367	(817,103)	–	**846,561**

15 Reconciliation of net expenditure to net cash flow from operating activities

	2025 £	2024 £
Net income for the reporting period (as per the statement of financial activities)	**193,315**	154,264
Dividends, interest and rent from investments	**(17,403)**	(31,116)
Depreciation	**388**	
Decrease in debtors	**51,274**	40,027
Increase/(decrease) in creditors	**15,226**	(155,389)
Net cash provided by operating activities	**242,800**	7,786

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.