

THE RIGHT TO LIFE CHARITABLE TRUST

England & Wales · Charity number 1099319

Details

Other names	Right To Life UK
Status	Registered
Legal form	Trust
Registered	2003-09-08
Register	View on the Charity Commission register

Contact

Address
1st Floor
Arthur Stanley House
40-50 Tottenham Street
London
W1T 4RN

Phone 0203 488 7978

Email info@righttolife.org.uk

Activities

Objects: TO FURTHER SUCH CHARITABLE PURPOSES AS THE TRUSTEES DETERMINE FROM TIME TO TIME IN PARTICULAR BUT NOT EXCLUSIVELY IN THE FOLLOWING ORDER AND IN THE MANNER HEREINAFTER APPEARING:1. BY ADVANCING THE PUBLIC'S EDUCATION WITH A VIEW TO RECOGNISING THE SANCTITY OF HUMAN LIFE FROM CONCEPTION TO NATURAL DEATH;2. BY ADVANCING THE PUBLIC'S EDUCATION AND UNDERTAKING RESEARCH IN SUCH SUBJECTS AND TOPICS AS THE TRUSTEES SEE FIT INCLUDING THE DEVELOPMENT OF THE FOETUS, THE MATURING CHILD AND THE NEEDS OF THE SICK AND THE ELDERLY; AND3. TO PROVIDE RELIEF IN SUCH WAYS AS THE TRUSTEES SEE FIT TO YOUNG GIRLS, IN NEED OF ASSISTANCE AND PROTECTION AND WHO MAY BE UNDER PRESSURE TO HAVE AN ABORTION.

Activities: Education, information, support and research into pro life issues and the presentation of this to the public, schools and religious and secular organisations

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,164,156	£1,231,188	£1,215,671	9
2024-03-31	£891,626	£883,208	£1,290,089	7
2023-03-31	£791,024	£705,037	£1,250,640	8
2022-03-31	£1,086,753	£557,506	£1,164,653	8
2021-03-31	£679,440	£607,114	£635,406	7

Trustees

Name	Role	Appointed
Christopher Joseph Whitehouse		2016-06-01
Dr Grace Eleanor Watson		2025-07-09
Helen Therese Freely		2020-12-11
MOIRA BILLINGE		2013-01-31
Peter Warren Stephens		2019-08-01
Robert Charles Douglas Ffello		2020-12-11

THE RIGHT TO LIFE CHARITABLE TRUST

England & Wales - Charity number 1099319

Accounts

**THE RIGHT TO LIFE CHARITABLE TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

THE RIGHT TO LIFE CHARITABLE TRUST

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THE RIGHT TO LIFE CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Moira Billinge Robert Fello Helen Freely Peter Stephens Dr Grace Watson (Appointed 9 July 2025) Christopher Whitehouse
Charity registered number	1099319
Registered office	1st Floor, Arthur Stanley House 40-50 Tottenham Street London W1T 4RN
Independent auditors	Goodman Jones LLP Chartered Accountants Statutory Auditors 1st Floor Arthur Stanley House 40-50 Tottenham Street London W1T 4RN
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their Annual Report together with the audited financial statements of the Charity for the year 1 April 2024 to 31 March 2025.

The Trustees confirm that the financial statements have been prepared in accordance with the accounting policies, comply with the Charity's trust deed, applicable laws and the requirements of 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

a. Objectives

The Charity's objects are to further such charitable purposes as the Trustees determine from time to time, in particular, but not exclusively, by advancing the public's education with a view to recognising the sanctity of human life from conception to natural death; by advancing the public's education and undertaking research in such subjects and topics as the Trustees see fit including the development of the foetus, the maturing child and the needs of the sick and the elderly; and to provide relief in such ways as the Trustees see fit to women and girls in need of assistance and protection and who may be under pressure to have an abortion.

b. Activities undertaken to achieve objectives

The Charity seeks to educate, inform, support and undertake research into issues surrounding human life and present this information to the general public, parliamentarians, schools and organisations, both religious and secular.

The Charity uses literature, videos, meetings, social media and a website to disseminate its objectives and promote topical and educational material to the general public. The Charity provides research and information to MPs and Peers regarding life issues. The Charity works to increase the balanced coverage of life issues in the mainstream media so that the public can be aware of both sides of the debate regarding life issues.

The Charity aims to help build a culture whereby there is total support for women with unplanned pregnancies, protection for the unborn child, and no pressure for those nearing the end of their lives to seek an unnatural and early death. In the shorter term, the Charity aims to continue educating the general public on life issues so that they are aware of evidence-based information, research and polling. The Charity will continue to strive to have evidence-based information presented in the media so that the public can be aware of both sides of the debate regarding life issues. The Charity aims to deepen and expand relationships with parliamentarians in order to provide them with the latest evidence-based research on life issues, so that they are fully informed when debating life issues in parliament. Finally, the Charity will provide support to women in need who would otherwise feel pressured to seek an abortion.

By measuring the readership and reach of the Charity's digital resources, including news articles, social media posts and website visits, and monitoring the Charity's wider activities, the Trustees can ensure that larger numbers of the general public are accessing the Charity's educational resources. Similarly, the Trustees monitor the extent of the provision of life-issues research to parliamentarians. Finally, by tracking the number of times that evidence-based information from the Charity is presented in the media, the Trustees can ensure that the growing numbers of the wider public, beyond those who access the Charity's digital resources, are provided with the research and information that is produced by the Charity.

The Charity runs media and communications training to provide young people with an understanding of life issues and the ability to communicate these issues in the media. This has equipped participants with the necessary skills and techniques to deliver interviews and respond to questions. The Charity also runs an Internship Programme to introduce students and new graduates to the work of providing evidence-based information on life issues to a range of stakeholders, including the public, parliamentarians and the media.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Charity benefits the public by raising awareness of issues regarding human life and disabilities. The Charity provides evidence-based research and information on life issues to people from different political ideologies and philosophical beliefs (including those who are non-religious, religious, or agnostic). Members of the public are free to access these resources through the Charity's website www.righttolife.org.uk. The Charity also provides assistance, in such ways as the Trustees see fit, to those under pressure to have an abortion.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

a. Activities

The Charity continued to develop its digital news service to provide the public with a trusted, UK-focused source of reliable news and analysis on life issues to educate readers. This website remains the most viewed pro-life website in Europe.

The Charity continued to grow its media strategy to ensure that more accurate, evidence-based information on life issues is presented in the national and local media, while also supporting spokespeople affected by abortion and disability, as well as medical professionals, to share their personal experiences and expertise on these topics. Similarly, the Charity utilised its website and social media channels to engage broader audiences with evidence-based information on life issues and access to easy-to-use tools that empowered the general public to engage with their MPs on these issues.

In early 2024, a cross-party group of MPs tabled an amendment to the Government's flagship Criminal Justice Bill ahead of Report Stage that would lower the abortion time limit from 24 to 22 weeks in line with advances in medical science. Pro-abortion MPs also brought forward proposals that would have made significant changes to abortion laws. This was followed by a large group of MPs, led by Flick Drummond MP, tabling an amendment that would ensure that women have an in-person consultation with a medical professional before taking abortion pills at home. At this consultation, medical professionals would have the opportunity to accurately assess, in person, any likely health risks for a woman taking abortion pills, her gestational age and the possibility of a coerced abortion. This would help protect women from the health risks involved with performing a late-term abortion, along with identifying many other health risks that can be accurately assessed with an in-person consultation. The Charity worked to provide information and research that was easily accessible to members of the public relating to the proposed change to the law and supplied constituents with the necessary information to correspond with their MPs on this matter. The then Prime Minister, Rishi Sunak, then called an election, which meant that the Criminal Justice Bill fell, as did the pro-life and pro-abortion amendments.

In September 2024, Lord Moylan introduced his Complications from Abortions (Annual Report) Bill to the House of Lords. Lord Moylan's Bill would require the Department of Health and Social Care to publish an annual report on medical complications from abortions. This annual report would include more comprehensive reporting of abortion complications, along the lines of what was published in a Department of Health and Social Care review released in November 2023. The change to the law would require a similar report to be published each year. The annual report would be required to include data from Hospital Episode Statistics (HES), which are not currently published in the annual abortion statistics complication data reporting. While Lords Private Members Bills rarely become law, this Bill helped raise the profile of this important issue in Parliament, the media and wider society. The Charity conducted research around the areas covered by the Bill and developed materials based on this research for the general public.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

In October 2024, Kim Leadbeater MP tabled her Terminally Ill Adults (End of Life) Bill, which sought to legalise assisted suicide in England and Wales. This was followed by Second Reading at the end of November 2024, and Committee Stage from January to March 2025. The Charity worked to provide information and research that was easily accessible to members of the public, MPs and media outlets relating to the proposed change to the law, while also providing constituents with the necessary information and easy-to-use tools to correspond with their MPs on this matter.

Financial review

a. Financials and reserves policy

The Charity recognised income of £1,164,156 in the year (2024: £891,626) and expenditure of £1,231,188 (2024: £883,208). Overall, after accounting for gains on investments, the Charity recorded an operating deficit for the year of £74,418 (2024: £39,449 surplus).

The Charity relies upon donations, grants and legacies to fund its operations, and so the Trustees would like to record their gratitude to all those who have so generously contributed to the work of the Charity. As such, the Charity's income can be unpredictable and impacted by events outside of the control of the Charity, while the Charity's expenditure is, in part, fixed and regular. Therefore, the Charity maintains a level of free reserves to safeguard against delays in receiving income and unexpected setbacks, while allowing the option to develop new services or expand current ones to respond to the changing needs of the beneficiaries. The Trustees monitor the level of reserves regularly to ensure that they are at a suitable level and that the policy is still relevant. Unrestricted reserves at 31 March 2025 were £1,215,671 (2024: £1,290,089), of which free reserves are £504,087 (2024: £592,781).

b. Going concern

The Trustees are grateful to the grassroots supporters who have continued to fund the Charity's operations. Income from grassroots supporters has continued to be strong since the balance sheet date, and the Trustees consider that income generation is sufficient to cover the operating costs for the 12 months after the date of signing of the accounts.

c. Principal risks and uncertainties

The Trustees examine major risks to the Charity as a standing item during quarterly board meetings, and ensure that changes to risks are identified and that sufficient measures are in place to mitigate these risks. The principal risks and uncertainties facing the Charity are not having time to run fundraising appeals due to more urgent priorities and commitment to renting an office space that the team may outgrow, which would impact the Charity's ability to achieve its objectives. The team is working towards an increased focus on recurring giving in order to provide more reliable income streams throughout the year, and preparing fundraising appeals during quieter periods so that they can be run without diverting staff resources away from other work during busier periods. A new five-year office lease commenced in 2025 that provides flexibility for a range of team sizes and has a break clause to accommodate any significant changes over the coming years. With all its activities, the Charity is mindful of risks and is putting measures in place to mitigate risks as far as possible.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

d. Principal funding and fundraising

The Charity does not use professional fundraisers, nor has it signed up to any voluntary codes of conduct or standards regarding fundraising practices. No complaints were received by the Charity about fundraising activity during the year. The Charity only makes direct asks for grassroots donations from its supporters a few times a year, and this is done via email to our database of supporters. The Charity uses its existing policies to safeguard donors.

Structure, governance and management

a. Constitution

The Charity is an unincorporated body established by a charitable trust dated 20 August 2003 and is registered under the Charities Act 2003 (Charity registration number 1099319). The organisation consists of Trustees appointed by the original settlor on the basis of their ability to promote the aims of the trust, and employees who are paid by the trust. Nominations for both Trustees and employees are approved by the Trustees, and selections are based on the individual's knowledge and experience in corporate, media and life issues. The Trustees meet quarterly to review the affairs, risks and policies of the trust, and to receive reports from the CEO. The day-to-day management of the Charity is delegated to the CEO, who is supervised directly by the Trustees, and assisted by the other employees of the Charity to carry out tasks as required. Where appropriate, other professionals are engaged to advise and assist in legal, counselling and financial matters.

b. Trustees, management, and decision-making

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. Trustees receive and induction to the work of the charity by the CEO and are encouraged to undertake training where gaps in knowledge or experience are identified so that the Charity maintains collective expertise in good governance.

c. Pay policy

Staff salaries are set by the Trustees with reference to industry standards of remuneration and are benchmarked against peer organisations.

Plans for future periods

The Charity plans to continue to grow its operations by hiring more staff to carry out its charitable objectives. The Charity is continuing to expand its resources to equip pro-lifers with educational and informative arguments regarding life issues. The Charity plans to continue its work in providing evidence-based information to the media and to parliamentarians, and continue to grow its website and social media presence as the go-to resource for news and other educational materials on life issues.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Goodman Jones LLP, were appointed during the year and have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Helen Freely
Trustee

Date: 26-01-26

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RIGHT TO LIFE CHARITABLE TRUST

Opinion

We have audited the financial statements of The Right to Life Charitable Trust (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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. The financial statements for the prior year were not audited. Accordingly, we do not express an opinion on the comparative figures included within these financial statements.

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 the charity'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.

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RIGHT TO LIFE CHARITABLE TRUST (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RIGHT TO LIFE CHARITABLE TRUST (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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 is detailed below.

Based on our understanding of the charity and sector, we identified that the principal risks of non-compliance with laws and regulations related to sector regulations and unethical and prohibited business practices, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Charity Commission and sector regulations, and UK Tax Legislation. We have evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Appropriate audit procedures in response to these risks were carried out. These procedures included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reading minutes of meetings of those charged with governance;
- Obtaining and reading correspondence from legal and regulatory bodies including HMRC;
- Identifying and testing journal entries;
- Challenging assumptions and judgements made by management in their significant accounting estimates.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members; and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Based on our understanding of the charity and sector, we identified that the principal risks of non-compliance with laws and regulations related to sector regulations and unethical and prohibited business practices, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Charity Commission and sector regulations, and UK Tax Legislation. We have evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Appropriate audit procedures in response to these risks were carried out.

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RIGHT TO LIFE CHARITABLE TRUST (CONTINUED)

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 Auditors' Report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Goodman Jones LLP

Goodman Jones LLP

Chartered Accountants
Statutory Auditors
1st Floor Arthur Stanley House
40-50 Tottenham Street
London
W1T 4RN

Date: 27-01-26

Goodman Jones LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	4	1,142,452	1,142,452	875,415
Investments	5	21,704	21,704	16,211
Total income		1,164,156	1,164,156	891,626
Expenditure on:				
Raising funds		10,812	10,812	6,082
Charitable activities		1,220,376	1,220,376	877,126
Total expenditure		1,231,188	1,231,188	883,208
Net (expenditure)/income before net (losses)/gains on investments				
		(67,032)	(67,032)	8,418
Net (losses)/gains on investments		(7,386)	(7,386)	31,031
Net movement in funds		(74,418)	(74,418)	39,449
Reconciliation of funds:				
Total funds brought forward		1,290,089	1,290,089	1,250,640
Net movement in funds		(74,418)	(74,418)	39,449
Total funds carried forward		1,215,671	1,215,671	1,290,089

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 24 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	2,694	1,575
Investments	11	708,890	695,733
		<u>711,584</u>	<u>697,308</u>
Current assets			
Debtors	12	26,941	36,988
Cash at bank and in hand		575,039	639,272
		<u>601,980</u>	<u>676,260</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(97,893)	(83,479)
		<u>504,087</u>	<u>592,781</u>
Total assets less current liabilities		<u>1,215,671</u>	<u>1,290,089</u>
Total net assets		<u>1,215,671</u>	<u>1,290,089</u>
Charity funds			
Unrestricted funds		1,215,671	1,290,089
Total funds		<u>1,215,671</u>	<u>1,290,089</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Helen Freely
Trustee

Date: 26-01-26

The notes on pages 14 to 24 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(41,489)	50,810
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(2,201)	(560)
Purchase of investments	(20,544)	(664,702)
	<hr/>	<hr/>
Net cash used in investing activities	(22,745)	(665,262)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(64,234)	(614,452)
Cash and cash equivalents at the beginning of the year	639,272	1,253,724
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	575,038	639,272
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 24 form part of these financial statements

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The Right to Life Charitable Trust is an unincorporated charity governed by a settlement deed. The Charity is registered with the Charity Commission in England and Wales. Its activities are set out in the Trustees' Annual Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Right to Life Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As part of their budgeting and scenario planning to reflect the future plans of the Charity, and considered expected future income and expenditure, the Trustees consider that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they do not believe there to be a material uncertainty regarding the going concern status of the Charity and continue to adopt the going concern basis in preparing the financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grant income is recognised once the above criteria are met, together with any performance conditions attached to the grant. Grant income is deferred when the Charity has received the funds but has not yet met the recognition criteria, including fulfilling all relevant performance conditions.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 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 institution with whom the funds are deposited.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.7 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.7 Intangible assets and amortisation (continued)

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website	-	25 % straight line
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2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	-	25%
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2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and 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.

2.12 Financial instruments

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.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	1,091,190	1,091,190	820,901
Legacies	13,462	13,462	4,514
Grants	37,800	37,800	50,000
	<hr/> 1,142,452 <hr/>	<hr/> 1,142,452 <hr/>	<hr/> 875,415 <hr/>
<i>Total 2024</i>	<hr/> 875,415 <hr/>	<hr/> 875,415 <hr/>	

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income - local cash	21,704	21,704	16,211
	<u>21,704</u>	<u>21,704</u>	<u>16,211</u>
<i>Total 2024</i>	<u>16,211</u>	<u>16,211</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	1,014,088	206,288	1,220,376	877,126
	<u>1,014,088</u>	<u>206,288</u>	<u>1,220,376</u>	<u>877,126</u>
<i>Total 2024</i>	<u>726,436</u>	<u>150,690</u>	<u>877,126</u>	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	126,346	126,346	99,688
Premises	18,979	18,979	20,486
Fees and other staff costs	20,214	20,214	12,669
Office costs	22,214	22,214	9,376
Communications	2,079	2,079	2,764
Governance	16,456	16,456	5,707
	<u>206,288</u>	<u>206,288</u>	<u>150,690</u>
Total 2025	<u>206,288</u>	<u>206,288</u>	<u>150,690</u>

Governance costs include audit fees of £14,400 (2024: independent examination fees of £3,900).

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7. Staff costs

	2025 £	2024 £
Wages and salaries	521,926	368,856
Social security costs	55,523	37,974
Contribution to defined contribution pension schemes	9,742	7,063
	<u>587,191</u>	<u>413,893</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	<u>9</u>	<u>7</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	-	2
In the band £70,001 - £80,000	3	-
In the band £90,001 - £100,000	1	1

The total cost in respect of key management personnel, including employer's NI and pension contributions, for the year was £195,781 (2024: £184,487).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £NIL were reimbursed or paid directly to Trustees (2024 - £NIL to Trustee). No trustee received any remuneration during either the current or prior years.

During the year, the Charity received donations totalling £3,600 (2024: £3,410) from trustees and/or related parties. No restrictions were attached to these donations in either the current or prior years.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9. Intangible assets

	Website £
Cost	
At 1 April 2024	2,372
At 31 March 2025	<u>2,372</u>
Amortisation	
At 1 April 2024	2,372
At 31 March 2025	<u>2,372</u>
Net book value	
At 31 March 2025	<u><u>-</u></u>
<i>At 31 March 2024</i>	<u><u>-</u></u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2024	35,560
Additions	2,201
At 31 March 2025	<u>37,761</u>
Depreciation	
At 1 April 2024	33,985
Charge for the year	1,082
At 31 March 2025	<u>35,067</u>
Net book value	
At 31 March 2025	<u>2,694</u>
At 31 March 2024	<u>1,575</u>

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2024	695,732
Additions	20,544
Revaluations	(7,386)
At 31 March 2025	<u>708,890</u>

Investments comprise units in a managed fund and cash deposits in two CCLA funds, COIF and CAIF.

THE RIGHT TO LIFE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	26,941	36,988
	<u>26,941</u>	<u>36,988</u>

13. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	22,443	11,587
Other creditors	2,508	2,889
Accruals and deferred income	72,942	69,003
	<u>97,893</u>	<u>83,479</u>

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024	Income	Expenditure	Gains/ (Losses)	Balance at 31 March 2025
	£	£	£	£	£
General funds	1,290,089	1,164,156	(1,231,188)	(7,386)	1,215,671
	<u>1,290,089</u>	<u>1,164,156</u>	<u>(1,231,188)</u>	<u>(7,386)</u>	<u>1,215,671</u>

Summary of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£
General funds	<i>1,250,640</i>	<i>891,626</i>	<i>(883,208)</i>	<i>31,031</i>	<i>1,290,089</i>
	<u><i>1,250,640</i></u>	<u><i>891,626</i></u>	<u><i>(883,208)</i></u>	<u><i>31,031</i></u>	<u><i>1,290,089</i></u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,694	2,694
Fixed asset investments	708,890	708,890
Current assets	601,980	601,980
Creditors due within one year	(97,893)	(97,893)
Total	<u>1,215,671</u>	<u>1,215,671</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1,575	1,575
Fixed asset investments	695,733	695,733
Current assets	676,260	676,260
Creditors due within one year	(83,479)	(83,479)
Total	<u>1,290,089</u>	<u>1,290,089</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(74,418)	39,449
Adjustments for:		
Depreciation charges	1,082	1,656
(Gains)/losses on investments	7,386	(31,031)
(Increase)/Decrease in debtors	10,047	(5,653)
(Decrease)/Increase in creditors	14,414	46,389
Net cash provided by/(used in) operating activities	(41,489)	50,810

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	575,038	639,272
Total cash and cash equivalents	575,038	639,272

18. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	639,272	(64,233)	575,039
	639,272	(64,233)	575,039

19. Related party transactions

Other than noted elsewhere in the financial statements, there are no related party transactions requiring disclosure for either the current or prior years.

THE RIGHT TO LIFE CHARITABLE TRUST

England & Wales - Charity number 1099319

Accounts

THE RIGHT TO LIFE CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE RIGHT TO LIFE CHARITABLE TRUST

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THE RIGHT TO LIFE CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Moira Billinge Robert Fello Helen Freely Peter Stephens Christopher Whitehouse
Charity registered number	1099319
Principal office	1st Floor Arthur Stanley House 40-50 Tottenham Street London W1T 4RN
Independent examiner and accountants	Martin Bailey FCA Goodman Jones LLP Chartered Accountants 1st Floor Arthur Stanley House 40-50 Tottenham Street London W1T 4RN
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their Annual Report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024.

The Trustees confirm that the financial statements have been prepared in accordance with the accounting policies, comply with the Charity's trust deed, applicable laws and the requirements of 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

a. Objectives

The Charity's objects are to further such charitable purposes as the Trustees determine from time to time, in particular, but not exclusively, by advancing the public's education with a view to recognising the sanctity of human life from conception to natural death; by advancing the public's education and undertaking research in such subjects and topics as the Trustees see fit including the development of the foetus, the maturing child and the needs of the sick and the elderly; and to provide relief in such ways as the Trustees see fit to women and girls in need of assistance and protection and who may be under pressure to have an abortion.

b. Activities undertaken to achieve objectives

The Charity seeks to educate, inform, support and undertake research into issues surrounding human life and present this information to the general public, parliamentarians, schools and organisations, both religious and secular.

The Charity uses literature, videos, meetings, social media and a website to disseminate its objectives and promote topical and educational material to the general public. The Charity provides research and information to MPs and Peers regarding life issues. The Charity works to increase the balanced coverage of life issues in the mainstream media so that the public can be aware of both sides of the debate regarding life issues.

The Charity aims to help build a culture whereby there is total support for women with unplanned pregnancies, protection for the unborn child, and no pressure for those nearing the end of their lives to seek an unnatural and early death. In the shorter term, the Charity aims to continue educating the general public on life issues so that they are aware of evidence-based information, research and polling. The Charity will continue to strive to have evidence-based information presented in the media so that the public can be aware of both sides of the debate regarding life issues. The Charity aims to deepen and expand relationships with parliamentarians in order to provide them with the latest evidence-based research on life issues, so that they are fully informed when debating life issues in parliament. Finally, the Charity will provide support to women in need who would otherwise feel pressured to seek an abortion.

By measuring the readership and reach of the Charity's digital resources including news articles, social media posts and website visits, and monitoring the Charity's wider activities, the Trustees can ensure that larger numbers of the general public are accessing the Charity's educational resources. Similarly, the Trustees monitor the extent of the provision of life-issues research to parliamentarians. Finally, by tracking the number of times that evidence-based information from the Charity is presented in the media, the Trustees can ensure that the growing numbers of the wider public, beyond those who access the Charity's digital resources, are provided with the research and information that is produced by the Charity.

The Charity runs media and communications training to provide young people with an understanding of life issues and the ability to communicate these issues in the media. This has equipped participants with the necessary skills and techniques to deliver interviews and respond to questions. The Charity also runs an Internship Programme to introduce students and new graduates to the work of providing evidence-based information on life issues to a range of stakeholders, including the general public, parliamentarians and the media.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Charity benefits the public by raising awareness of issues regarding human life and disabilities. The Charity provides evidence-based research and information on life issues to people from different political ideologies and philosophical beliefs (including those who are non-religious, religious, or agnostic). Members of the public are free to access these resources through the charity's website www.righttolife.org.uk. The Charity also provides assistance, in such ways as the Trustees see fit, to those under pressure to have an abortion.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

a. Activities

The Charity continued to grow its media strategy to help ensure that more evidence-based information on life issues is presented in the media along with helping spokespeople affected by abortion and disability, as well as medical experts, to share their experiences relating to life issues. Similarly, the Charity utilised its website and social media channels to reach wider audiences with evidence-based information on life issues and access to tools which enabled the general public to engage with their MPs on these issues.

The Charity continued to develop its digital news service to provide the public with a resource of UK-focussed, reliable news on life issues to educate readers. This website is the most viewed pro-life website in Europe and the fourth most viewed pro-life website in the world.

In 2023, the Health and Social Care Committee continued its inquiry into assisted dying/assisted suicide. Evidence sessions were held in May, June and July 2023. The Committee heard from politicians and academics including panellists who made a strong case for increasing access to palliative care across the country along with warning of the potential disproportionate effect that the introduction of assisted suicide could have on individuals with learning disabilities and autism. The Charity continued to provide updates for the general public on the Committee's progress and relevant information on the wider impact of changes to legislation relating to end-of-life care along with proposals to introduce assisted suicide. The Committee did not recommend the legalisation of assisted suicide.

Later in 2023, the Joint Committee on Human Rights undertook an inquiry into human rights and assisted suicide. The Charity provided regular updates for the general public on the Committee's progress. They also conducted research into the specific areas covered by the inquiry and the impact that introducing assisted suicide would have in relation to human rights. This research was developed into materials that were provided to the general public. The Committee did not recommend the legalisation of assisted suicide.

In November 2023, a Government review revealed that abortion complication rates are likely much higher than has been previously reported in the annual abortion statistics, which are based on reporting from abortion providers. The review, undertaken by the Office for Health Improvement and Disparities (OHID), analysed Hospital Episode Statistics (HES) for England from the years 2017 to 2021. They compared the complication rate derived from this analysis to the currently reported complications rate derived from the Abortion Notification System (ANS) based on data provided by abortion providers, which are reported in the annual abortion statistics. The review found that abortion complication rates are likely much higher than has been previously reported in the annual abortion statistics. The Charity worked to provide information and research that was easily accessible to members of the public relating to the review and the wider issues that result due to there currently not being accurate reporting on abortion complications. They also highlighted the need for more accurate data collection by placing stories in the media.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

In late 2023, Baroness O'Loan, Baroness Eaton and Lord Moylan introduced pro-life Bills to the House of Lords. Baroness O'Loan's Bill would reduce the abortion time limit from 24 weeks to 22 weeks. Baroness Eaton's Bill would require the Government to conduct a review into the risks associated with at-home medical abortions. Lord Moylan's Bill would create a committee that operates on an ongoing basis as a source of evidence-based, scientific expertise on the sentience of the human foetus in the light of developments in scientific and medical knowledge. The Committee would advise the Government on the formulation of relevant policy and legislation. While Lords Private Members Bill rarely become law, these three Bills helped raise the profile of these important issues in Parliament, the media and wider society. The Charity conducted research around the three areas covered by these three Bills and developed materials based on this research for the general public.

In early 2024, a cross-party group of 25 MPs tabled an amendment to the Government's flagship Criminal Justice Bill ahead of Report Stage that would lower the abortion time limit from 24 to 22 weeks in line with advances in medical science. Pro-abortion MPs also brought forward proposals that would have made significant changes to abortion laws. The Charity worked to provide information and research that was easily accessible to members of the public relating to the proposed change to the law and supplied constituents with the necessary information to correspond with their MPs on this matter.

Financial review

a. Financials and reserves policy

The Charity recognised income of £891,626 in the year (2023: £791,024) and expenditure of £883,208 (2023: £705,037). Overall the Charity recorded an operating surplus before gains on investment for the year of £8,418 (2023: £85,987). Overall net movement in funds for the year was £39,449 (2023: £85,987).

The Charity relies upon donations, grants and legacies to fund its operations and so the Trustees would like to record their gratitude to all those who have so generously contributed to the work of the Charity. As such, the Charity's income can be unpredictable and impacted by events outside of the control of the Charity, while the Charity's expenditure is, in part, fixed and regular. Therefore, the Charity maintains a level of free reserves to safeguard against delays in receiving income and unexpected setbacks, while allowing the option to develop new services or expand current ones to respond to changing needs of the beneficiaries. The Trustees monitor the level of reserves regularly to ensure that they are at a suitable level and that the policy is still relevant. Unrestricted reserves at 31 March 2024 were £1,290,089 (2023: £1,250,640).

b. Going concern

The Trustees are grateful to the grassroots supporters who have continued to fund the Charity's operations while income from other sources has been impacted by the cost-of-living crisis. Income from grassroots supporters has continued to be strong since the balance sheet date, and the Trustees consider that income generation is sufficient to cover the operating costs for the 12 months after the date of signing of the accounts.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

c. Principal risks and uncertainties

The Trustees examine major risks to the Charity as a standing item during quarterly board meetings, and ensure that changes to risks are identified and that sufficient measures are in place to mitigate these risks. The principal risks and uncertainties facing the Charity are a change in political situation, commitment to office space and inability to recruit staff which would impact the Charity's ability to achieve its objectives. The political situation is regularly monitored, with awareness of potential impact on the Charity's activities and steps taken to safeguard the Charity's assets and activities as potential risks arise. The office lease is expiring in 2025 so the Trustees will consider new office options that provide flexibility for a range of team sizes. With respect to recruitment, the Charity uses outsourcing where necessary, and has worked to increase its brand awareness so that its job adverts reach more potential candidates. With all its activities, the Charity is mindful of risks and putting measures in place to mitigate risks as far as possible.

d. Principal funding and fundraising

The Charity does not use professional fundraisers, nor has it signed up to any voluntary codes of conduct or standards regarding fundraising practices. No complaints were received by the Charity about fundraising activity during the year. The Charity only makes direct asks for grassroots donations from its supporters a few times a year and this is done via email to our database of supporters. The Charity uses its existing policies to safeguard donors.

Structure, governance and management

a. Constitution

The Charity is an unincorporated body established by a charitable trust dated 20 August 2003 and is registered under the Charities Act 2003 (Charity registration number 1099319). The organisation consists of trustees appointed by the original settlor on the basis of their ability to promote the aims of the Trustees, and employees who are paid by the Charity. Nominations for both trustees and employees are approved by the Trustees, and selections are based on the individual's knowledge and experience in corporate, media and life issues. The Trustees meet quarterly to review the affairs, risks and policies of the Charity, and to receive reports from the CEO. The day-to-day management of the Charity is delegated to the CEO, who is supervised directly by the Trustees, and assisted by the other employees of the Charity to carry out tasks as required. Where appropriate other professionals are engaged to advise and assist in legal, counselling and financial matters.

b. Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. Trustees receive an induction to the work of the charity by the CEO and are encouraged to undertake training where gaps in knowledge or experience are identified so that the Charity maintains collective expertise in good governance.

c. Pay policy

Staff salaries are set by the Trustees with reference to industry standards of remuneration and are benchmarked against peer organisations.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The Charity plans to continue to grow its operations by hiring more staff to carry out its charitable objectives. The Charity is continuing to expand its resources to equip pro-lifers with educational and informative arguments regarding life issues. The Charity plans to continue its work in providing evidence-based information to the media and to parliamentarians, and continue to grow its website and social media presence as the go-to resource for news and other educational materials on life issues.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Helen Freely
Trustee

Date: 20-01-25

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of The Right to Life Charitable Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

THE RIGHT TO LIFE CHARITABLE TRUST

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Martin Bailey*

Dated: 21-01-25

Martin Bailey FCA
Goodman Jones LLP
1st Floor Arthur Stanley House
40-50 Tottenham Street
London
W1T 4RN

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	4	875,415	875,415	789,336
Investments	5	16,211	16,211	1,688
Total income		891,626	891,626	791,024
Expenditure on:				
Raising funds		6,082	6,082	5,570
Charitable activities	6	877,126	877,126	699,467
Total expenditure		883,208	883,208	705,037
Net income before net gains on investments		8,418	8,418	85,987
Net gains on investments		31,031	31,031	-
Net movement in funds		39,449	39,449	85,987
Reconciliation of funds:				
Total funds brought forward		1,250,640	1,250,640	1,164,653
Net movement in funds		39,449	39,449	85,987
Total funds carried forward		1,290,089	1,290,089	1,250,640

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 22 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,575	2,671
Investments	11	695,733	-
		<u>697,308</u>	<u>2,671</u>
Current assets			
Debtors	12	36,988	31,335
Cash at bank and in hand		639,272	1,253,724
		<u>676,260</u>	<u>1,285,059</u>
Creditors: amounts falling due within one year	13	(83,479)	(37,090)
		<u>592,781</u>	<u>1,247,969</u>
Total assets less current liabilities		<u>1,290,089</u>	<u>1,250,640</u>
Total net assets		<u>1,290,089</u>	<u>1,250,640</u>
Charity funds			
Unrestricted funds		1,290,089	1,250,640
Total funds		<u>1,290,089</u>	<u>1,250,640</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Helen Freely
Trustee

Date: 20-01-25

The notes on pages 12 to 22 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	50,810	108,384
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(560)	(885)
Purchase of investments	(664,702)	-
	<hr/>	<hr/>
Net cash used in investing activities	(665,262)	(885)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(614,452)	107,499
Cash and cash equivalents at the beginning of the year	1,253,724	1,146,225
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>639,272</u>	<u>1,253,724</u>

The notes on pages 12 to 22 form part of these financial statements

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

The Right to Life Charitable Trust is an unincorporated charity governed by a settlement deed. The Charity is registered with the Charity Commission in England and Wales. Its activities are set out in the Trustees' Annual Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Right to Life Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As part of their budgeting and scenario planning to reflect the future plans of the Charity, and considered expected future income and expenditure, the Trustees consider that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they do not believe there to be a material uncertainty regarding the going concern status of the Charity and continue to adopt the going concern basis in preparing the financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grant income is recognised once the above criteria are met, together with any performance conditions attached to the grant. Grant income is deferred when the Charity has received the funds but has not yet met the recognition criteria, including fulfilling all relevant performance conditions.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 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 institution with whom the funds are deposited.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.7 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.7 Intangible assets and amortisation (continued)

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website	-	25 % straight line
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2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	-	25%
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2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and 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.

2.12 Financial instruments

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.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	820,901	820,901	739,389
Legacies	4,514	4,514	39,947
Grants	50,000	50,000	10,000
	<hr/>	<hr/>	<hr/>
	875,415	875,415	789,336
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	<hr/>	<hr/>	<hr/>
	789,336	789,336	
	<hr/>	<hr/>	

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income - local cash	16,211	16,211	1,688
<i>Total 2023</i>	<u>1,688</u>	<u>1,688</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	726,436	150,690	877,126	699,467
<i>Total 2023</i>	<u>564,459</u>	<u>135,008</u>	<u>699,467</u>	

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	99,688	99,688	86,530
Premises	20,486	20,486	18,386
Fees and other staff costs	12,669	12,669	7,261
Office costs	9,376	9,376	7,476
Communications	2,764	2,764	4,731
Governance	5,707	5,707	10,624
Total 2024	<u>150,690</u>	<u>150,690</u>	<u>135,008</u>

Governance costs include independent examination fees of £3,600 (2023: £3,600).

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

7. Staff costs

	2024 £	2023 £
Wages and salaries	368,856	369,021
Social security costs	37,974	40,033
Contribution to defined contribution pension schemes	7,063	8,077
	<u>413,893</u>	<u>417,131</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	<u>7</u>	<u>8</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	2	2
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	1	-

The total cost in respect of key management personnel, including employer's NI and pension contributions, for the year was £184,487 (2023: £167,678).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £NIL were reimbursed or paid directly to Trustees (2023 - £NIL to Trustee). No trustee received any remuneration during either the current or prior years.

During the year, the Charity received donations totalling £3,410 (2023: £3,500) from trustees and related parties. No restrictions were attached to these donations in either the current or prior years.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Intangible assets

	Website £
Cost	
At 1 April 2023	2,372
At 31 March 2024	<u>2,372</u>
Amortisation	
At 1 April 2023	2,372
At 31 March 2024	<u>2,372</u>
Net book value	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>-</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2023	35,000
Additions	560
At 31 March 2024	<u>35,560</u>
Depreciation	
At 1 April 2023	32,329
Charge for the year	1,656
At 31 March 2024	<u>33,985</u>
Net book value	
At 31 March 2024	<u>1,575</u>
At 31 March 2023	<u>2,671</u>

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
Additions	664,702
Revaluations	31,031
At 31 March 2024	<u>695,733</u>

Investments are made up of cash investments in two CCLA funds, COIF and CAIF.

THE RIGHT TO LIFE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	36,988	31,335
	<u>36,988</u>	<u>31,335</u>

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	11,587	11,699
Other creditors	2,889	3,152
Accruals and deferred income	69,003	22,239
	<u>83,479</u>	<u>37,090</u>

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Gains/ (Losses)	Balance at 31 March 2024
	£	£	£	£	£
General funds	1,250,640	891,626	(883,208)	31,031	1,290,089
	<u>1,250,640</u>	<u>891,626</u>	<u>(883,208)</u>	<u>31,031</u>	<u>1,290,089</u>

Summary of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
General funds	<i>1,164,653</i>	<i>791,024</i>	<i>(705,037)</i>	<i>1,250,640</i>
	<u><i>1,164,653</i></u>	<u><i>791,024</i></u>	<u><i>(705,037)</i></u>	<u><i>1,250,640</i></u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,575	1,575
Fixed asset investments	695,733	695,733
Current assets	676,260	676,260
Creditors due within one year	(83,479)	(83,479)
Total	<u>1,290,089</u>	<u>1,290,089</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	2,671	2,671
Current assets	1,285,059	1,285,059
Creditors due within one year	(37,090)	(37,090)
Total	<u>1,250,640</u>	<u>1,250,640</u>

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	<u>39,449</u>	<u>85,987</u>
Adjustments for:		
Depreciation charges	1,656	2,327
(Gains)/losses on investments	(31,031)	-
(Increase)/Decrease in debtors	(5,653)	23,897
(Decrease)/Increase in creditors	46,389	(3,827)
Net cash provided by operating activities	<u>50,810</u>	<u>108,384</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

17. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	639,272	1,253,724
Total cash and cash equivalents	639,272	1,253,724

18. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,253,724	(614,452)	639,272
	1,253,724	(614,452)	639,272

19. Related party transactions

Other than noted elsewhere in the financial statements, there are no related party transactions requiring disclosure for either the current or prior years.

THE RIGHT TO LIFE CHARITABLE TRUST

England & Wales - Charity number 1099319

Accounts

THE RIGHT TO LIFE CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE RIGHT TO LIFE CHARITABLE TRUST

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THE RIGHT TO LIFE CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees Moira Billinge
 John Cotter (deceased 2 December 2022)
 Robert Fello
 Helen Freely
 Peter Stephens
 Christopher Whitehouse

**Charity registered
number** 1099319

Principal office 29-30 Fitzroy Square
 London
 W1T 6LQ

**Independent examiner
and accountants** Martin Bailey FCA
 Chartered Accountants
 29/30 Fitzroy Square
 London
 W1T 6LQ

Bankers CAF Bank Limited
 25 Kings Hill Avenue
 Kings Hill
 West Malling
 Kent
 ME19 4JQ

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their Annual Report together with the financial statements of the Charity for the year 1 April 2022 to 31 March 2023.

The Trustees confirm that the financial statements have been prepared in accordance with the accounting policies, comply with the Charity's trust deed, applicable laws and the requirements of 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

a. Objectives

The Charity's objects are to further such charitable purposes as the Trustees determine from time to time, in particular, but not exclusively, by advancing the public's education with a view to recognising the sanctity of human life from conception to natural death; by advancing the public's education and undertaking research in such subjects and topics as the Trustees see fit including the development of the foetus, the maturing child, and the needs of the sick and the elderly; and to provide relief in such ways as the Trustees see fit to women and girls in need of assistance and protection and who may be under pressure to have an abortion.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

The Charity seeks to educate, inform, support and undertake research into issues surrounding human life and present this information to the general public, parliamentarians, schools and organisations, both religious and secular.

The Charity uses literature, videos, meetings, social media and a website to disseminate its objectives and promote topical and educational material to the general public. The Charity provides research and information to MPs and Peers regarding life issues. The Charity works to increase the balanced coverage of life issues in the mainstream media so that the public can be aware of both sides of the debate regarding life issues.

The Charity aims to help to build a culture whereby there is total support for women with unplanned pregnancies, protection for the unborn child, and no pressure for those nearing the end of their lives to seek an unnatural and early death. In the shorter term, the Charity aims to continue educating the general public on life issues so that they are aware of evidence-based information, research and polling. The Charity will continue to strive to have evidence-based information presented in the media so that the public can be aware of both sides of the debate regarding life issues. The Charity aims to deepen and expand relationships with parliamentarians in order to provide them with the latest evidence-based research on life issues, so that they are fully informed when debating life issues in parliament. Finally, the Charity will provide support to women in need who would otherwise feel pressured to seek an abortion.

By measuring the readership and reach of the Charity's digital resources including news articles, social media posts and website visits, and monitoring the Charity's wider activities, the Trustees can ensure that larger numbers of the general public are accessing the charity's educational resources. Similarly, the Trustees monitor the extent of the provision of life-issues research to parliamentarians. Finally, by tracking the amount of times that evidence-based information from the Charity is presented in the media, the Trustees can ensure that the growing numbers of the wider public, beyond those who access the Charity's digital resources, are provided with the research and information that is produced by the Charity.

The Charity runs media and communications training to provide young people with an understanding of life issues and the ability to communicate these issues in the media. This has equipped participants with the necessary skills and techniques to deliver interviews and respond to questions. The Charity also runs an Internship Programme to introduce students and new graduates to the work of providing evidence-based information on life issues to a range of stakeholders, including the general public, parliamentarians and the media.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Charity benefits the public by raising awareness of issues regarding human life and disabilities. The Charity provides evidence-based research and information on life issues to people from different political ideologies and philosophical beliefs (including those who are non-religious, religious, or agnostic). Members of the public are free to access these resources through the charity's website www.righttolife.org.uk. The Charity also provides assistance, in such ways as the Trustees see fit, to those under pressure to have an abortion.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Achievements and performance

a. Activities

The Charity continued to grow its media strategy to help ensure that more evidence-based information on life issues is presented in the media along with helping spokespeople affected by abortion and disability, as well as medical experts, to share their experiences relating to life issues. Similarly, the Charity utilised its website and social media channels to reach wider audiences with evidence-based information on life issues and access to tools which enabled the general public to engage with their MPs on these issues.

The Charity continued to develop its digital news service to provide the public with a resource of UK-focused, reliable news on life issues to educate readers. This website is the most viewed pro-life website in Europe and the fourth most viewed pro-life website in the world.

In April 2022, major child safeguarding bodies raised concerns about under 18s having medical abortions without having an in-person consultation. They were especially concerned with the increased risk of coerced abortion and medical complications that might not be detected as a result of under 18s not having a face-to-face consultation with a medical professional. The Government then proceeded with ensuring guidance was issued for under 18s that strengthened safeguards for this age group. The Charity provided information to the general public on the details of the safeguarding concerns and provided information that helped constituents write to their MPs on this issue.

In May 2022, the Charity, in its capacity as secretariat to the All-Party Parliamentary Pro-Life Group, helped to organise a parliamentary event to enable MPs and Peers to hear from Professor and medical doctor John Wyatt, Professor of Ethics and Perinatology at University College London and also Emeritus Professor of Neonatal Paediatrics, Ethics & Perinatology at University College London. Dr Wyatt presented evidence detailing survival rates for extremely prematurely-born babies.

In November 2022, a three-hour debate took place in Parliament after a petition seeking to make controversial changes to abortion laws gained the required number of signatures to trigger a debate in Parliament. A large number of MPs spoke in the debate highlighting the negative implications of making this change to the law. The Charity worked to provide information and research that was easily accessible to members of the public relating to the proposal, highlighted concerns around the proposed change in the law through placing stories in the media, and supplied constituents with the necessary information with which to correspond with their MPs on this matter.

In March 2023, the Health and Social Care Committee began an inquiry into assisted dying/assisted suicide. In March 2023 they heard from politicians and academics at evidence sessions. Panellists made a strong case for increasing access to palliative care across the country along with warning of the potential disproportionate effect that the introduction of assisted suicide could have on individuals with learning difficulties and autism. The Charity provided updates for the general public on the committee's progress and relevant information on the wider impact of the changes to legislation relating to end-of-life care along with proposals to introduce assisted suicide.

In March 2023, the Human Embryology and Fertilisation Authority (HFEA) launched a consultation on reviewing the law on fertility treatment regulation and embryo research prior to making recommendations for change. Currently, the Human Embryology and Fertilisation Act limits the use of human embryos in research to 14 days or the appearance of a primitive streak (if earlier). The 14-day limit has been a globally recognised standard of best practice and was upheld as a vital safeguard by each of the main UK political parties when the 2008 HFE Act was passed. Many countries such as Germany, Italy and Austria do not allow embryo research at all. In the consultation, the HFEA made the case for removing the 14-day limit from current legislation. The Charity provided resources for the general public that covered details on the proposal, including the potential negative impact of removing the 14-day limit, along with information that helped members of the public respond to the consultation.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

a. Financials and reserves policy

The Charity recognised income of £791,024 in the year (2022: £1,086,753) and expenditure of £705,037 (2022: £557,506). Overall the Charity recorded an operating surplus for the year of £85,987 (2022: £529,247).

The Charity relies upon donations, grants and legacies to fund its operations and so the Trustees would like to record their gratitude to all those who have so generously contributed to the work of the Charity. As such, the Charity's income can be unpredictable and impacted by events outside of the control of the Charity, while the Charity's expenditure is, in part, fixed and regular. Therefore the Charity maintains a level of free reserves to safeguard against delays in receiving income and unexpected setbacks, while allowing the option to develop new services or expand current ones to respond to changing needs of the beneficiaries. The Trustees monitor the level of reserves regularly to ensure that they are at a suitable level and that the policy is still relevant. Unrestricted reserves at 31 March 2023 were £1,250,640 (2022: £1,164,653).

b. Going concern

The Trustees are grateful to the grassroots supporters who have continued to fund the Charity's operations while income from other sources has been impacted by the cost of living crisis. Income from grassroots supporters has continued to be strong since the balance sheet date, and the Trustees consider that income generation is sufficient to cover the operating costs for the 12 months after the date of signing of the accounts.

c. Principal risks and uncertainties

The Trustees examine major risks to the Charity as a standing item during quarterly board meetings, and ensure that changes to risks are identified and that sufficient measures are in place to mitigate these risks. The principal risks and uncertainties facing the Charity are loss of a major source of income, a change in political situation and inability to recruit staff which would impact the Charity's ability to achieve its objectives. The financial risk is regularly examined by the trustees with regard to expected sources of income and level of free reserves, and efforts are made to diversify sources of funding. The political situation is regularly monitored, with awareness of potential impact on the Charity's activities and steps taken to safeguard the Charity's assets and activities as potential risks arise. With respect to recruitment, the Charity uses outsourcing where necessary, and has worked to increase its brand awareness so that its job adverts reach more potential candidates. With all its activities, the Charity is mindful of risks and putting measures in place to mitigate risks as far as possible.

d. Principal funding and fundraising

The Charity does not use professional fundraisers, nor has it signed up to any voluntary codes of conduct or standards regarding fundraising practices. No complaints were received by the Charity about fundraising activity during the year. The Charity only makes direct asks for grassroots donations from its supporters a few times a year and this is done via email to our database of supporters. The Charity uses its existing policies to safeguard donors.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

a. Constitution

The Charity is an unincorporated body established by a charitable trust dated 20 August 2003 and is registered under the Charities Act 2003 (Charity registration number 1099319). The organisation consists of trustees appointed by the original settlor on the basis of their ability to promote the aims of the Trustees, and employees who are paid by the Charity. Nominations for both trustees and employees are approved by the Trustees, and selections are based on the individual's knowledge and experience in corporate, media and life issues. The Trustees meet quarterly to review the affairs, risks and policies of the Charity, and to receive reports from the CEO. The day-to-day management of the Charity is delegated to the CEO, who is supervised directly by the Trustees, and assisted by the other employees of the Charity to carry out tasks as required. Where appropriate other professionals are engaged to advise and assist in legal, counselling and financial matters.

b. Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. Trustees receive an induction to the work of the charity by the CEO and are encouraged to undertake training where gaps in knowledge or experience are identified so that the Charity maintains collective expertise in good governance.

c. Pay policy

Staff salaries are set by the Trustees with reference to industry standards of remuneration and are benchmarked against peer organisations.

Plans for future periods

The Charity plans to continue to grow its operations by hiring more staff to carry out its charitable objectives. The Charity is continuing to expand its resources to equip pro-lifers with educational and informative arguments regarding life issues. The Charity plans to continue its work in providing evidence-based information to the media and to parliamentarians, and continue to grow its website and social media presence as the go-to resource for news and other educational materials on life issues.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Helen Freely
Trustee

Date: 29-01-24

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of The Right to Life Charitable Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

THE RIGHT TO LIFE CHARITABLE TRUST

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Martin Bailey*

Dated: 29-01-24

Martin Bailey

FCA

Martin Bailey FCA
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	4	789,336	789,336	1,086,753
Investments	5	1,688	1,688	-
Total income		791,024	791,024	1,086,753
Expenditure on:				
Raising funds		5,570	5,570	5,144
Charitable activities		699,467	699,467	552,362
Total expenditure		705,037	705,037	557,506
Net movement in funds		85,987	85,987	529,247
Reconciliation of funds:				
Total funds brought forward		1,164,653	1,164,653	635,406
Net movement in funds		85,987	85,987	529,247
Total funds carried forward		1,250,640	1,250,640	1,164,653

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 23 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	9	-	592
Tangible assets	10	2,671	3,521
		<hr/>	<hr/>
		2,671	4,113
Current assets			
Debtors	11	31,335	55,232
Cash at bank and in hand		1,253,724	1,146,225
		<hr/>	<hr/>
		1,285,059	1,201,457
Creditors: amounts falling due within one year	12	(37,090)	(40,917)
		<hr/>	<hr/>
Net current assets		1,247,969	1,160,540
		<hr/>	<hr/>
Total assets less current liabilities		1,250,640	1,164,653
		<hr/>	<hr/>
Total net assets		1,250,640	1,164,653
		<hr/>	<hr/>
Charity funds			
Unrestricted funds		1,250,640	1,164,653
		<hr/>	<hr/>
Total funds		1,250,640	1,164,653
		<hr/>	<hr/>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Helen Freely
Trustee

Date: 29-01-24

The notes on pages 13 to 23 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	108,384	495,686
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(885)	(1,362)
	<hr/>	<hr/>
Net cash used in investing activities	(885)	(1,362)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	107,499	494,324
Cash and cash equivalents at the beginning of the year	1,146,225	651,901
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	1,253,724	1,146,225
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 23 form part of these financial statements

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The Right to Life Charitable Trust is an unincorporated charity governed by a settlement deed. The Charity is registered with the Charity Commission in England and Wales. Its activities are set out in the Trustees' Annual Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Right to Life Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As part of their budgeting and scenario planning to reflect the future plans of the Charity, and considered expected future income and expenditure, the Trustees consider that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they do not believe there to be a material uncertainty regarding the going concern status of the Charity and continue to adopt the going concern basis in preparing the financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grant income is recognised once the above criteria are met, together with any performance conditions attached to the grant. Grant income is deferred when the Charity has received the funds but has not yet met the recognition criteria, including fulfilling all relevant performance conditions.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 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 institution with whom the funds are deposited.

2.7 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.7 Intangible assets and amortisation (continued)

Amortisation is provided on the following basis:

Website	-	25 % straight line
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2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	-	25%
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2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and 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.

2.11 Financial instruments

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.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	739,389	739,389	1,086,753
Legacies	39,947	39,947	-
Grants	10,000	10,000	-
	<u>789,336</u>	<u>789,336</u>	<u>1,086,753</u>
<i>Total 2022</i>	<u>1,086,753</u>	<u>1,086,753</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Investment income - local cash	1,688	1,688	-
	<u>1,688</u>	<u>1,688</u>	<u>-</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	564,459	135,008	699,467	552,362
<i>Total 2022</i>	<u>436,170</u>	<u>116,192</u>	<u>552,362</u>	

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	86,530	86,530	80,300
Premises	18,386	18,386	841
Fees and other staff costs	7,261	7,261	9,271
Office costs	7,476	7,476	6,821
Communications	4,731	4,731	5,344
Governance	10,624	10,624	13,615
Total 2023	<u>135,008</u>	<u>135,008</u>	<u>116,192</u>

Governance costs include independent examination fees of £3,600 (2022: audit fees of £9,600).

7. Staff costs

	2023 £	2022 £
Wages and salaries	369,021	307,063
Social security costs	40,033	29,909
Contribution to defined contribution pension schemes	8,077	6,891
	<u>417,131</u>	<u>343,863</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Employees	8	8

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	2	-
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-

The total cost in respect of key management personnel, including employer's NI and pension contributions, for the year was £167,678 (2022: £151,650).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £NIL were reimbursed or paid directly to Trustees (2022 - £NIL to 0 Trustee). No trustee received any remuneration during either the current or prior years.

During the year, the Charity received donations totalling £3,500 (2022: £4,050) from trustees and related parties. No restrictions were attached to these donations in either the current or prior years.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Intangible assets

	Website £
Cost	
At 1 April 2022	2,372
At 31 March 2023	<u>2,372</u>
Amortisation	
At 1 April 2022	1,780
Charge for the year	592
At 31 March 2023	<u>2,372</u>
Net book value	
At 31 March 2023	<u>-</u>
<i>At 31 March 2022</i>	<u>592</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2022	34,115
Additions	885
At 31 March 2023	<u>35,000</u>
Depreciation	
At 1 April 2022	30,594
Charge for the year	1,735
At 31 March 2023	<u>32,329</u>
Net book value	
At 31 March 2023	<u>2,671</u>
At 31 March 2022	<u>3,521</u>

11. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	31,335	55,232
	<u>31,335</u>	<u>55,232</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	11,699	12,217
Other creditors	3,152	2,897
Accruals and deferred income	22,239	25,803
	<u>37,090</u>	<u>40,917</u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	<u>1,164,653</u>	<u>791,024</u>	<u>(705,037)</u>	<u>1,250,640</u>

Summary of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
General funds	<u>635,406</u>	<u>1,086,753</u>	<u>(557,506)</u>	<u>1,164,653</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,671	2,671
Current assets	1,285,059	1,285,059
Creditors due within one year	(37,090)	(37,090)
Total	<u>1,250,640</u>	<u>1,250,640</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	3,521	3,521
Intangible fixed assets	592	592
Current assets	1,201,457	1,201,457
Creditors due within one year	(40,917)	(40,917)
Total	<u><u>1,164,653</u></u>	<u><u>1,164,653</u></u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	<u>85,987</u>	<u>529,247</u>
Adjustments for:		
Depreciation charges	2,327	2,143
(Increase)/Decrease in debtors	23,897	(40,734)
(Decrease)/Increase in creditors	(3,827)	5,030
Net cash provided by operating activities	<u><u>108,384</u></u>	<u><u>495,686</u></u>

16. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>1,253,724</u>	<u>1,146,225</u>
Total cash and cash equivalents	<u><u>1,253,724</u></u>	<u><u>1,146,225</u></u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	1,146,225	107,499	1,253,724
	<u>1,146,225</u>	<u>107,499</u>	<u>1,253,724</u>

18. Related party transactions

Other than noted elsewhere in the financial statements, there are no related party transactions requiring disclosure for either the current or prior years.

THE RIGHT TO LIFE CHARITABLE TRUST

England & Wales - Charity number 1099319

Accounts

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

THE RIGHT TO LIFE CHARITABLE TRUST

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THE RIGHT TO LIFE CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees Moira Billinge
 John Cotter (deceased 2 December 2022)
 Robert Ffello (appointed 11 December 2020)
 Helen Freely (appointed 11 December 2020)
 Peter Stephens
 Christopher Whitehouse

**Charity registered
number** 1099319

Principal office 29-30 Fitzroy Square
 London
 W1T 6LQ

Independent auditors Goodman Jones LLP
 Chartered Accountants
 29/30 Fitzroy Square
 London
 W1T 6LQ

Bankers CAF Bank Limited
 25 Kings Hill Avenue
 Kings Hill
 West Malling
 Kent
 ME19 4JQ

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their Annual Report together with the audited financial statements of the Charity for the year 1 April 2021 to 31 March 2022.

The Trustees confirm that the financial statements have been prepared in accordance with the accounting policies, comply with the Charity's trust deed, applicable laws and the requirements of 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

a. Objectives

The Charity's objects are to further such charitable purposes as the Trustees determine from time to time, in particular, but not exclusively, by advancing the public's education with a view to recognising the sanctity of human life from conception to natural death; by advancing the public's education and undertaking research in such subjects and topics as the Trustees see fit including the development of the foetus, the maturing child and the needs of the sick and the elderly; and to provide relief in such ways as the Trustees see fit to women and girls in need of assistance and protection and who may be under pressure to have an abortion.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

The Charity seeks to educate, inform, support and undertake research into issues surrounding human life and present this information to the general public, parliamentarians, schools and organisations, both religious and secular.

The Charity uses literature, videos, meetings, social media and a website to disseminate its objectives and promote topical and educational material to the general public. The Charity provides research and information to MPs and Peers regarding life issues. The Charity works to increase the balanced coverage of life issues in the mainstream media so that the public can be aware of both sides of the debate regarding life issues.

The Charity aims to help to build a culture whereby there is total support for women with unplanned pregnancies, protection for the unborn child, and no pressure for those nearing the end of their lives to seek an unnatural and early death. In the shorter term, the Charity aims to continue educating the general public on life issues so that they are aware of evidence-based information, research and polling. The Charity will continue to strive to have evidence-based information presented in the media so that the public can be aware of both sides of the debate regarding life issues. The Charity aims to deepen and expand relationships with parliamentarians in order to provide them with the latest evidence-based research on life issues, so that they are fully informed when debating life issues in parliament. Finally, the Charity will provide support to women in need who would otherwise feel pressured to seek an abortion.

By measuring the readership and reach of the Charity's digital resources including news articles, social media posts and website visits, and monitoring the Charity's wider activities, the Trustees can ensure that larger numbers of the general public are accessing the charity's educational resources. Similarly, the Trustees monitor the extent of the provision of life-issues research to parliamentarians. Finally, by tracking the amount of times that evidence-based information from the Charity is presented in the media, the Trustees can ensure that the growing numbers of the wider public, beyond those who access the Charity's digital resources, are provided with the research and information that is produced by the Charity.

The Charity runs media and communications training to provide young people with an understanding of life issues and the ability to communicate these issues in the media. This has equipped participants with the necessary skills and techniques to deliver interviews and respond to questions. The Charity also runs an Internship Programme to introduce students and new graduates to the work of providing evidence-based information on life issues to a range of stakeholders, including the general public, parliamentarians and the media.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Charity benefits the public by raising awareness of issues regarding human life and disabilities. The Charity provides evidence-based research and information on life issues to people from different political ideologies and philosophical beliefs (including those who are non-religious, religious, or agnostic). Members of the public are free to access these resources through the charity's website www.righttolife.org.uk. The Charity also provides assistance, in such ways as the Trustees see fit, to those under pressure to have an abortion.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Activities

The Charity continued to grow its media strategy to help ensure that more evidence-based information on life issues is presented in the media along with helping spokespeople affected by abortion and disability, as well as medical experts, to share their experiences relating to life issues. Similarly, the Charity utilised its website and social media channels to reach wider audiences with evidence-based information on life issues and access to tools which enabled the general public to engage with their MPs on these issues.

The Charity continued to develop its digital news service to provide the public with a resource of UK-focussed, reliable news on life issues to educate readers. This website is the most viewed pro-life website in Europe and the fourth most viewed pro-life website in the world.

In July 2021, there was an attempt to introduce an extreme abortion law to England and Wales through hijacking the Police, Crimes, Sentencing and Courts Bill. This law, if successful, would have introduced abortion for any reason up to birth. Polling from Savanta ComRes showed widespread public opposition to extension of the abortion time limit beyond the current 24 week limit. The Charity provided information to the general public on the details of these abortion amendments, placed stories in the media to highlight these concerns, and provided information that helped constituents write to their MPs on this issue.

In October 2021, a cross-party group of pro-life MPs tabled three abortion amendments to the Government's flagship Health and Care Bill to change abortion legislation. The amendments proposed a ban on sex-selective abortion, an end to abortion up to birth for disabilities including Down's syndrome, cleft lip and club foot, and a reduction to the abortion time limit. A large number of MPs across different parties showed their support for these amendments by signing them. The Charity provided information to the general public on the details of these abortion amendments, placed stories in the media to highlight these concerns, and provided information that helped constituents write to their MPs on this issue.

In December 2021, the Charity, in its capacity as secretariat to the All-Party Parliamentary Pro-Life Group, helped to organise a Parliamentary meeting to enable MPs and Peers to hear from people and groups who assist women facing unplanned pregnancies about the practical, financial and emotional support they provide.

In January 2022, Lord Forsyth's assisted suicide amendment to the Health and Care Bill was taken to a vote in the House of Lords but was defeated by 179 votes to 145. The Charity connected with a number of people who had good experiences of palliative care and worked to increase awareness of these positive stories to help provide balance in the public debate that happened around the amendment. The Charity also provided information that helped constituents write to Peers on this issue.

Financial review

a. Financials and reserves policy

The Charity recognised income of £1,086,753 in the year (2021: £679,440) and expenditure of £557,506 (2021: £607,114). Overall the Charity recorded an operating surplus for the year of £529,247 (2021: £72,326).

The Charity relies upon donations, grants and legacies to fund its operations and so the Trustees would like to record their gratitude to all those who have so generously contributed to the work of the Charity. As such, the Charity's income can be unpredictable and impacted by events outside of the control of the Charity, while the Charity's expenditure is, in part, fixed and regular. Therefore, the Charity maintains a level of free reserves to safeguard against delays in receiving income and unexpected setbacks, while allowing the option to develop new services or expand current ones to respond to changing needs of the beneficiaries. The Trustees monitor the level of reserves regularly to ensure that they are at a suitable level and that the policy is still relevant. Unrestricted reserves at 31 March 2022 were £1,164,653 (2021: £635,406).

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

b. Going concern

Like most organisations, the COVID-19 pandemic has affected the plans of the Charity over the last couple of years. The work of the Charity has largely moved online, which has reduced the Charity's ability to run fundraising events. However, the Trustees are grateful to the grassroots supporters who have managed to fund the Charity's operations while income from other sources has been impacted. Income from grassroots supporters has continued to be strong since the balance sheet date, and the Trustees consider that income generation is sufficient to cover the operating costs for the 12 months after the date of signing of the accounts.

c. Principal risks and uncertainties

The Trustees examine major risks to the Charity as a standing item during quarterly board meetings, and ensure that changes to risks are identified and that sufficient measures are in place to mitigate these risks. The principal risks and uncertainties facing the Charity are loss of a major source of income and inability to recruit staff which would impact the Charity's ability to achieve its objectives. The financial risk is regularly examined by the Trustees with regard to expected sources of income and level of free reserves, and efforts are made to diversify sources of funding. With respect to recruitment, the Charity uses outsourcing where necessary, and has worked to increase its brand awareness so that its job adverts reach more potential candidates. With all its activities, the Charity is mindful of risks and putting measures in place to mitigate risks as far as possible.

d. Principal funding and fundraising

The Trustees are grateful to the grassroots supporters who have continued to fund the Charity's operations while income from other sources has been impacted by the COVID-19 pandemic and the cost of living crisis. Income from grassroots supporters has continued to be strong since the balance sheet date, and the Trustees consider that income generation is sufficient to cover the operating costs for the 12 months after the date of signing of the accounts. The Charity does not use professional fundraisers, nor has it signed up to any voluntary codes of conduct or standards regarding fundraising practices. No complaints were received by the Charity about fundraising activity during the year. The Charity only makes direct asks for grassroots donations from its supporters a few times a year and this is done via email to our database of supporters. The Charity uses its existing policies to safeguard donors.

Structure, governance and management

a. Constitution

The Charity is an unincorporated body established by a charitable trust dated 20 August 2003 and is registered under the Charities Act 2003 (Charity registration number 1099319). The organisation consists of trustees appointed by the original settlor on the basis of their ability to promote the aims of the Trustees, and employees who are paid by the Charity. Nominations for both trustees and employees are approved by the Trustees, and selections are based on the individual's knowledge and experience in corporate, media and life-issues. The Trustees meet quarterly to review the affairs, risks and policies of the Charity, and to receive reports from the CEO. The day-to-day management of the Charity is delegated to the CEO, who is supervised directly by the Trustees, and assisted by the other employees of the Charity to carry out tasks as required. Where appropriate other professionals are engaged to advise and assist in legal, counselling and financial matters.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

b. Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. Trustees receive an induction to the work of the charity by the CEO and are encouraged to undertake training where gaps in knowledge or experience are identified so that the Charity maintains collective expertise in good governance.

c. Pay policy

Staff salaries are set by the Trustees with reference to industry standards of remuneration and are benchmarked against peer organisations.

Plans for future periods

The Charity plans to continue to grow its operations by hiring more staff to carry out its charitable objectives. The Charity is continuing to expand its resources to equip pro-lifers with educational and informative arguments regarding life issues. The Charity plans to continue its work in providing evidence-based information to the media and to parliamentarians, and continue to grow its website and social media presence as the go-to resource for news and other educational materials on life-issues.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE RIGHT TO LIFE CHARITABLE TRUST

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Goodman Jones LLP, were appointed during the year and have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Helen Freely
Trustee

Date: 30-01-23

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RIGHT TO LIFE CHARITABLE TRUST

Opinion

We have audited the financial statements of The Right to Life Charitable Trust (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 the charity'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.

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RIGHT TO LIFE CHARITABLE TRUST (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RIGHT TO LIFE CHARITABLE TRUST (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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 is detailed below.

Based on our understanding of the charity and sector, we identified that the principal risks of non-compliance with laws and regulations related to sector regulations and unethical and prohibited business practices, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Charity Commission and sector regulations, and UK Tax Legislation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Appropriate audit procedures in response to these risks were carried out.

These procedures included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reading minutes of meetings of those charged with governance;
- Obtaining and reading correspondence from legal and regulatory bodies including HMRC;
- Identifying and testing journal entries; and
- Challenging assumptions and judgements made by management in their significant accounting estimates.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members; and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 Auditors' Report.

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RIGHT TO LIFE CHARITABLE TRUST (CONTINUED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Goodman Jones LLP

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

Date: 30-01-23

Goodman Jones LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	4	1,086,753	1,086,753	679,440
Total income		1,086,753	1,086,753	679,440
Expenditure on:				
Raising funds		5,144	5,144	25,429
Charitable activities		552,362	552,362	581,685
Total expenditure		557,506	557,506	607,114
Net movement in funds		529,247	529,247	72,326
Reconciliation of funds:				
Total funds brought forward		635,406	635,406	563,080
Net movement in funds		529,247	529,247	72,326
Total funds carried forward		1,164,653	1,164,653	635,406

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 24 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	8	592	1,186
Tangible assets	9	3,521	3,708
		<u>4,113</u>	<u>4,894</u>
Current assets			
Debtors	10	55,232	14,498
Cash at bank and in hand		1,146,225	651,901
		<u>1,201,457</u>	<u>666,399</u>
Creditors: amounts falling due within one year	11	(40,917)	(35,887)
Net current assets		<u>1,160,540</u>	<u>630,512</u>
Total assets less current liabilities		<u>1,164,653</u>	<u>635,406</u>
Total net assets		<u>1,164,653</u>	<u>635,406</u>
Charity funds			
Unrestricted funds		1,164,653	635,406
Total funds		<u>1,164,653</u>	<u>635,406</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Helen Freely
Trustee

Date: 30-01-23

The notes on pages 15 to 24 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	495,686	95,973
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,362)	(2,698)
	<hr/>	<hr/>
Net cash used in investing activities	(1,362)	(2,698)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	494,324	93,275
Cash and cash equivalents at the beginning of the year	651,901	558,626
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>1,146,225</u>	<u>651,901</u>

The notes on pages 15 to 24 form part of these financial statements

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The Right to Life Charitable Trust is an unincorporated charity governed by a settlement deed. The charity is registered with the Charity Commission in England and Wales. Its activities are set out in the Trustees' Annual Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Right to Life Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As part of their budgeting and scenario planning to reflect the future plans of the Charity, and considered expected future income and expenditure, the Trustees consider that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they do not believe there to be a material uncertainty regarding the going concern status of the Charity and continue to adopt the going concern basis in preparing the financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grant income is recognised once the above criteria are met, together with any performance conditions attached to the grant. Grant income is deferred when the Charity has received the funds but has not yet met the recognition criteria, including fulfilling all relevant performance conditions.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website	- 25 % straight line
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THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	-	25%
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2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Financial instruments

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.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	1,086,753	1,086,753	639,240
Legacies	-	-	200
Grants	-	-	40,000
	<hr/>	<hr/>	<hr/>
	1,086,753	1,086,753	679,440
	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	679,440	679,440	
	<hr/>	<hr/>	

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	436,170	116,192	552,362	581,685
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	422,848	158,837	581,685	
	<hr/>	<hr/>	<hr/>	

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	80,300	80,300	65,633
Premises	841	841	18,865
Fees and other staff costs	9,271	9,271	26,251
Office costs	6,821	6,821	3,487
Communications	5,344	5,344	15,792
Governance	13,615	13,615	28,809
Total 2022	<u>116,192</u>	<u>116,192</u>	<u>158,837</u>

Governance costs include audit fees of £9,600 (2021: independent examination fees of £2,400).

6. Staff costs

	2022 £	2021 £
Wages and salaries	307,063	309,932
Social security costs	29,909	28,942
Contribution to defined contribution pension schemes	6,891	7,103
	<u>343,863</u>	<u>345,977</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	<u>8</u>	<u>7</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £70,001 - £80,000	1	1

The total cost in respect of key management personnel, including employer's NI and pension contributions, for the year was £151,650 (2021: £137,897).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £NIL were reimbursed or paid directly to Trustees (2021 - £NIL to 0 Trustee). No trustee received any remuneration during either the current or prior years.

During the year, the Charity received donations totalling £4,050 (2021: £7,791) from trustees and related parties. No restrictions were attached to these donations in either the current or prior years.

8. Intangible assets

	Website £
Cost	
At 1 April 2021	2,372
At 31 March 2022	<u>2,372</u>
Amortisation	
At 1 April 2021	1,186
Charge for the year	594
At 31 March 2022	<u>1,780</u>
Net book value	
At 31 March 2022	<u>592</u>
At 31 March 2021	<u>1,186</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2021	32,753
Additions	1,362
At 31 March 2022	<u>34,115</u>
Depreciation	
At 1 April 2021	29,045
Charge for the year	1,549
At 31 March 2022	<u>30,594</u>
Net book value	
At 31 March 2022	<u>3,521</u>
<i>At 31 March 2021</i>	<u>3,708</u>

10. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	55,232	14,498
	<u>55,232</u>	<u>14,498</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	12,217	9,452
Other creditors	2,897	1,579
Accruals and deferred income	25,803	24,856
	<u>40,917</u>	<u>35,887</u>

12. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	<u>635,406</u>	<u>1,086,753</u>	<u>(557,506)</u>	<u>1,164,653</u>

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
General funds	<u>563,080</u>	<u>679,440</u>	<u>(607,114)</u>	<u>635,406</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	3,521	3,521
Intangible fixed assets	592	592
Current assets	1,201,457	1,201,457
Creditors due within one year	(40,917)	(40,917)
Total	<u>1,164,653</u>	<u>1,164,653</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	3,708	3,708
Intangible fixed assets	1,186	1,186
Current assets	666,399	666,399
Creditors due within one year	(35,887)	(35,887)
Total	<u>635,406</u>	<u>635,406</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	<i>2021 £</i>
Net income for the year (as per Statement of Financial Activities)	<u>529,247</u>	<u>72,326</u>
Adjustments for:		
Depreciation charges	2,143	1,679
(Increase)/Decrease in debtors	(40,734)	8,572
(Decrease)/Increase in creditors	5,030	13,396
Net cash provided by operating activities	<u>495,686</u>	<u>95,973</u>

15. Analysis of cash and cash equivalents

	2022 £	<i>2021 £</i>
Cash in hand	<u>1,146,225</u>	<u>651,901</u>
Total cash and cash equivalents	<u>1,146,225</u>	<u>651,901</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	651,901	494,324	1,146,225
	<u>651,901</u>	<u>494,324</u>	<u>1,146,225</u>

17. Related party transactions

Other than noted elsewhere in the financial statements, there are no related party transactions requiring disclosure for either the current or prior years.

THE RIGHT TO LIFE CHARITABLE TRUST

England & Wales - Charity number 1099319

Accounts

THE RIGHT TO LIFE CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THE RIGHT TO LIFE CHARITABLE TRUST

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THE RIGHT TO LIFE CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees Moira Billinge
 John Cotter
 Robert Ffello (appointed 11 December 2020)
 Helen Freely (appointed 11 December 2020)
 Peter Stephens
 Christopher Whitehouse

**Charity registered
number** 1099319

Principal office 29-30 Fitzroy Square
 London
 W1T 6LQ

Independent examiner Martin Bailey, FCA
 Goodman Jones LLP
 Chartered Accountants
 29/30 Fitzroy Square
 London
 W1T6LQ

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2020 to 31 March 2021.

Objectives and activities

a. Objectives

The charity's objects are to further such charitable purposes as the Trustees determine from time to time, in particular, but not exclusively, by advancing the public's education with a view to recognising the sanctity of human life from conception to natural death; by advancing the public's education and undertaking research in such subjects and topics as the Trustees see fit including the development of the foetus, the maturing child and the needs of the sick and the elderly; and to provide relief in such ways as the Trustees see fit to women and girls in need of assistance and protection and who may be under pressure to have an abortion.

The charity seeks to educate, inform, support and undertake research into issues surrounding human life and present this information to the general public, parliamentarians, schools and organisations, both religious and secular. The charity uses literature, videos, meetings, social media and a website to disseminate its objectives and promote topical and educational material to the general public. The charity provides research and information to MPs and Peers regarding life issues. The charity works to increase the balanced coverage of life issues in the mainstream media so that the public can be aware of both sides of the debate regarding life issues.

The charity benefits the public by raising awareness of issues regarding human life and disabilities. The charity provides evidence-based research and information on life issues to people from different political ideologies and philosophical beliefs (including those who are non-religious, religious, or agnostic). Members of the public are free to access these resources through the charity's website www.righttolife.org.uk. The charity also provides assistance to those under pressure to have an abortion in such ways as the Trustees see fit.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The charity aims to help to build a culture whereby there is total support for women with unplanned pregnancies, protection for the unborn child, and no pressure for those nearing the end of their lives to seek an unnatural and early death. In the shorter term, the charity aims to continue educating the general public on life issues so that they are aware of evidence-based information, research and polling. The charity will continue to strive to have evidence-based information presented in the media so that the public can be aware of both sides of the debate regarding life issues. The charity aims to deepen and expand relationships with parliamentarians in order to provide them with the latest evidence-based research on life issues, so that they are fully informed when debating life issues in parliament. Finally, the charity will provide support to women in need who would otherwise feel pressured to seek an abortion.

By measuring the readership and reach of the charity's digital resources including news articles, social media posts and website visits, and monitoring the charity's wider activities, the Trustees can ensure that larger numbers of the general public are accessing the charity's educational resources. Similarly, the Trustees monitor the extent of the provision of life-issues research to parliamentarians. Finally, by tracking the amount of times that evidence-based information from the charity is presented in the media, the Trustees can ensure that the growing numbers of the wider public, beyond those who access the charity's digital resources, are provided with the research and information that is produced by the charity.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Activities

The charity runs a Media and Communications Training Programme to provide young people with an understanding of life issues and the ability to communicate these issues in the media. The programme has equipped participants with the necessary skills and techniques to deliver interviews and respond to questions. The charity also runs an Internship Programme to introduce students and new graduates to the work of providing evidence-based information on life issues to a range of stakeholders, including the general public, parliamentarians and the media.

The charity continued to grow its media strategy to help ensure that more evidence-based information on life issues is presented in the media along with helping spokespeople affected by abortion and disability, as well as medical experts, to share their experiences relating to life issues. Similarly, the charity utilised its website and social media channels to reach wider audiences with evidence-based information on life issues and access to tools which enabled the general public to engage with their MPs on these issues.

The charity continued to develop its digital news service to provide the public with a resource of UK-focused, reliable news on life issues to educate readers. This website is the most viewed pro-life website in Europe and the fourth most viewed pro-life website in the world.

In May 2020, the charity launched its Stand Up And Smile campaign to raise awareness of abortion being legal up to the point of birth for babies with club foot, cleft palate and cleft lip. This initiative gained extensive coverage in the mainstream media.

In July 2020, there was an attempt to introduce an extreme abortion law to England and Wales through hijacking the Domestic Abuse Bill. This law, if successful, would have introduced abortion for any reason up to 28 weeks. A further amendment if successful, would have allowed some medical and surgical abortions to take place in any location, thus removing the requirement for an in-person consultation and making it much more difficult for physicians to determine if abuse or coercion is involved. Polling from Savanta ComRes showed widespread public opposition to extension of time limits beyond their current 24 week limit, and extensive public support for doctors' in-person consultations before abortions to ensure the woman is not being pressured into an abortion. The charity provided information to the general public on the details of these abortion amendments, placed stories in the media to highlight these concerns, and provided information that helped constituents write to their MPs on this issue.

In 2019, Westminster MPs undermined devolution and voted to impose an extreme abortion regime on Northern Ireland, despite polling showing that a majority of the people of Northern Ireland were opposed to this law. This new law tragically permits abortion up to birth on the grounds of non-fatal disabilities, including Down's syndrome, cleft lip, cleft palate, and clubfoot. During the year, the charity launched the Equally Human campaign to ensure that evidence-based information was presented in the media to highlight that this law would promote disability discrimination.

Financial review

a. Financials

The charity recognised income of £679,440 in the year (2020: £681,401) and expenditure of £607,114 (2020: £402,700). Overall the charity recorded an operating surplus for the year of £72,326 (2020: £278,701).

The charity relies upon donations, grants and legacies to fund its operations and so the Trustees would like to record their gratitude to all those who have so generously contributed to the work of the charity. As such, the charity's income can be unpredictable and impacted by events outside of the control of the charity, while the charity's expenditure is, in part, fixed and regular. Therefore the charity maintains a level of free reserves to

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

safeguard against delays in receiving income and unexpected setbacks, while allowing the option to develop new services or expand current ones to respond to changing needs of the beneficiaries. The Trustees monitor the level of reserves regularly to ensure that they are at a suitable level and that the policy is still relevant. Unrestricted reserves at 31 March 2021 were £635,406 (2020: £563,080).

The Trustees examine major risks to the charity as a standing item during quarterly board meetings, and ensure that changes to risks are identified and that sufficient measures are in place to mitigate these risks. The principal risks and uncertainties facing the charity are loss of a major source of income and inability to recruit staff which would impact the charity's ability to achieve its objectives. The financial risk is regularly examined by the trustees with regard to expected sources of income and level of free reserves, and efforts are made to diversify sources of funding. With respect to recruitment, the charity uses outsourcing where necessary, and has worked to increase its brand awareness so that its job adverts reach more potential candidates. With all its activities, the charity is mindful of risks and putting measures in place to mitigate risks as far as possible.

b. Going concern

Like most organisations, the COVID-19 pandemic has affected the plans of the charity. The work of the charity has largely moved online, which has reduced the charity's ability to run fundraising events. However, the Trustees are grateful to the grassroots supporters who have managed to fund the charity's operations while income from other sources has been impacted. Income from grassroots supporters has continued to be strong since the balance sheet date, and the Trustees consider that income generation is sufficient to cover the operating costs for the 12 months after the date of signing of the accounts. The charity does not use professional fundraisers.

Structure, governance and management

a. Constitution

The charity is an unincorporated body established by a charitable trust dated 20 August 2003 and is registered under the Charities Act 2003 (Charity registration number 1099319). The organisation consists of trustees appointed by the original settlor on the basis of their ability to promote the aims of the Trustees, and employees who are paid by the trust. Nominations for both trustees and employees are approved by the Trustees, and selections are based on the individual's knowledge and experience in corporate, media and life-issues. The trustees meet quarterly to review the affairs, risks and policies of the trust, and to receive reports from the CEO. The day-to-day management of the charity is delegated to the CEO, who is supervised directly by the trustees, and assisted by the other employees of the charity to carry out tasks as required. Where appropriate other professionals are engaged to advise and assist in legal, counselling and financial matters.

b. Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. Trustees receive an induction to the work of the charity by the CEO and are encouraged to undertake training where gaps in knowledge or experience are identified so that the charity maintains collective expertise in good governance.

c. Pay policy

Staff salaries are set with reference to industry standards of remuneration and are benchmarked against peer organisations.

THE RIGHT TO LIFE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

The charity plans to continue to grow its operations by hiring more staff to carry out its charitable objectives. The charity is working to expand its resources to equip pro-lifers with educational and informative arguments regarding life issues. The charity plans to continue its work in providing evidence-based information to the media and to parliamentarians, and continue to grow its website and social media presence as the go-to resource for news and other educational materials on life-issues.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

John V Cotter

.....
John Cotter
Trustee

Date: 21.01.2022

THE RIGHT TO LIFE CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of The Right to Life Charitable Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

THE RIGHT TO LIFE CHARITABLE TRUST

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Martin Bailey*

Dated: 21-01-22

Martin Bailey

FCA

Martin Bailey, FCA
Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	4	679,440	679,440	681,401
Total income		679,440	679,440	681,401
Expenditure on:				
Raising funds		25,429	25,429	22,421
Charitable activities		581,685	581,685	380,279
Total expenditure		607,114	607,114	402,700
Net movement in funds		72,326	72,326	278,701
Reconciliation of funds:				
Total funds brought forward		563,080	563,080	284,379
Net movement in funds		72,326	72,326	278,701
Total funds carried forward		635,406	635,406	563,080

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 21 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	9	1,186	1,779
Tangible assets	10	3,708	2,096
		<u>4,894</u>	<u>3,875</u>
Current assets			
Debtors	11	14,498	23,070
Cash at bank and in hand		651,901	558,626
		<u>666,399</u>	<u>581,696</u>
Creditors: amounts falling due within one year	12	(35,887)	(22,491)
Net current assets		<u>630,512</u>	<u>559,205</u>
Total assets less current liabilities		<u>635,406</u>	<u>563,080</u>
Total net assets		<u><u>635,406</u></u>	<u><u>563,080</u></u>
Charity funds			
Unrestricted funds		635,406	563,080
Total funds		<u><u>635,406</u></u>	<u><u>563,080</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

John V Cotter

.....
John Cotter
Trustee

Date: 21.01.2022

The notes on pages 11 to 21 form part of these financial statements.

THE RIGHT TO LIFE CHARITABLE TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	95,973	277,254
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(2,698)	(2,412)
	<hr/>	<hr/>
Net cash used in investing activities	(2,698)	(2,412)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	93,275	274,842
Cash and cash equivalents at the beginning of the year	558,626	283,784
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	651,901	558,626
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 21 form part of these financial statements

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

The Right to Life Charitable Trust is an unincorporated charity governed by a settlement deed. The charity is registered in England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Right to Life Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As part of their budgeting and scenario planning to reflect Covid-19, the Trustees consider that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they do not believe there to be a material uncertainty regarding the going concern status of the Charity and continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grant income is recognised once the above criteria are met, together with any performance conditions attached to the grant. Grant income is deferred when the Charity has received the funds but has not yet met the recognition criteria, including fulfilling all relevant performance conditions.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Amortisation is provided on the following basis:

Website	-	25 % straight line
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2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	-	25%
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THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

2.9 Financial instruments

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.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

4. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	639,240	639,240	570,481
Legacies	200	200	50,000
Grants	40,000	40,000	60,920
	<hr/>	<hr/>	<hr/>
	679,440	679,440	681,401
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	<i>681,401</i>	<i>681,401</i>	
	<hr/>	<hr/>	

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	422,848	158,837	581,685	380,279
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	<i>279,445</i>	<i>100,834</i>	<i>380,279</i>	
	<hr/>	<hr/>	<hr/>	

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	65,633	65,633	39,586
Premises	18,865	18,865	8,790
Fees and other staff costs	26,251	26,251	26,349
Office costs	3,487	3,487	5,631
Communications	15,792	15,792	2,836
Governance	28,809	28,809	17,642
Total 2021	<u>158,837</u>	<u>158,837</u>	<u>100,834</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,400 (2020 - £2,400).

7. Staff costs

	2021 £	2020 £
Wages and salaries	309,932	211,902
Social security costs	28,942	17,410
Contribution to defined contribution pension schemes	7,103	3,606
	<u>345,977</u>	<u>232,918</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Employees	<u>7</u>	<u>6</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	-

The total cost in respect of key management personnel, including employer's NI and pension contributions, for the year was £137,897 (2020: £103,126).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £3,522).

During the year ended 31 March 2021, expenses totalling £NIL were reimbursed or paid directly to Trustees (2020 - £1,522 to 1 Trustee). These are for administrative and office support expenses. No trustee received any remuneration during either the current or prior years.

Included within Fees and other staff costs are office support expenses totalling £Nil (2020: £2,000), which have been supplied by a company controlled by a Trustee.

During the year, the Charity received donations totalling £7,791 (2020: £4,000) from trustees and related parties. No restrictions were attached to these donations in either the current or prior years.

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. Intangible assets

	Website £
Cost	
At 1 April 2020	2,372
At 31 March 2021	<u>2,372</u>
Amortisation	
At 1 April 2020	593
Charge for the year	593
At 31 March 2021	<u>1,186</u>
Net book value	
At 31 March 2021	<u>1,186</u>
<i>At 31 March 2020</i>	<u>1,779</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2020	30,055
Additions	2,698
At 31 March 2021	<u>32,753</u>
Depreciation	
At 1 April 2020	27,959
Charge for the year	1,086
At 31 March 2021	<u>29,045</u>
Net book value	
At 31 March 2021	<u>3,708</u>
At 31 March 2020	<u>2,096</u>

11. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	14,498	23,070
	<u>14,498</u>	<u>23,070</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	9,452	8,050
Other creditors	1,579	1,702
Accruals and deferred income	24,856	12,739
	<u>35,887</u>	<u>22,491</u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	<u>563,080</u>	<u>679,440</u>	<u>(607,114)</u>	<u>635,406</u>

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
General funds	<u>284,379</u>	<u>681,401</u>	<u>(402,700)</u>	<u>563,080</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	3,708	3,708
Intangible fixed assets	1,186	1,186
Current assets	666,399	666,399
Creditors due within one year	(35,887)	(35,887)
Total	<u>635,406</u>	<u>635,406</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	2,096	2,096
Intangible fixed assets	1,779	1,779
Current assets	581,696	581,696
Creditors due within one year	(22,491)	(22,491)
Total	<u>563,080</u>	<u>563,080</u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	<u>72,326</u>	<u>278,701</u>
Adjustments for:		
Depreciation charges	1,679	909
Decrease/(increase) in debtors	8,572	(18,859)
Increase in creditors	13,396	16,503
Net cash provided by operating activities	<u>95,973</u>	<u>277,254</u>

16. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	<u>651,901</u>	<u>558,626</u>
Total cash and cash equivalents	<u>651,901</u>	<u>558,626</u>

THE RIGHT TO LIFE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. Analysis of changes in net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	558,626	93,275	651,901
	<u>558,626</u>	<u>93,275</u>	<u>651,901</u>

18. Related party transactions

Other than noted elsewhere in the financial statements, there are no related party transactions for the year to 31 March 2021 or for the year to 31 March 2020.