

**THE RIGHT TO LIFE CHARITABLE TRUST**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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## THE RIGHT TO LIFE CHARITABLE TRUST

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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**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

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## THE RIGHT TO LIFE CHARITABLE TRUST

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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](http://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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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).

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### **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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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 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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### **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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

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

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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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### BALANCE SHEET AS AT 31 MARCH 2022

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

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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

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

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

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 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

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

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#### 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.

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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#### 4. Income from donations and legacies

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

#### 5. Analysis of expenditure by activities

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

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

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#### 5. Analysis of expenditure by activities (continued)

##### Analysis of support costs

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

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

#### 6. Staff costs

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

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

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

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## THE RIGHT TO LIFE CHARITABLE TRUST

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

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

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

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#### 9. Tangible fixed assets

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

#### 10. Debtors

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

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

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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

	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>

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)
<b>Total</b>	<u>1,164,653</u>	<u>1,164,653</u>

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

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#### 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)
<b>Total</b>	<b>635,406</b>	<b>635,406</b>

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

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

#### 15. Analysis of cash and cash equivalents

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

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

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#### 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.