

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 Flello 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 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: 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)
Net current assets		<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><u>1,290,089</u></u>	<u><u>1,250,640</u></u>
Charity funds			
Unrestricted funds		1,290,089	1,250,640
Total funds		<u><u>1,290,089</u></u>	<u><u>1,250,640</u></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
Cash flows from investing activities		
Purchase of tangible fixed assets	(560)	(885)
Purchase of investments	(664,702)	-
Net cash used in investing activities	(665,262)	(885)
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
Cash and cash equivalents at the end of the year	639,272	1,253,724

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.

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

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
	<u> </u>	<u> </u>	<u> </u>
<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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<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
	<u> </u>	<u> </u>	<u> </u>
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><u>1,575</u></u>
At 31 March 2023	<u><u>2,671</u></u>

11. Fixed asset investments

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

Summary of funds - prior year

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

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	1,290,089	1,290,089

Analysis of net assets between funds - prior period

	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	1,250,640	1,250,640

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)	39,449	85,987
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	50,810	108,384

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.