Company registration number SC306268 (Scotland)

Charity registration number SC037494 (Scotland)

PROSTATE SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

PROSTATE SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number (Scotland)	SC037494
Company number	SC306268
Registered office	Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE
Auditor	Thomson Cooper 22 Stafford Street Edinburgh EH3 7BD
Bankers	Coutts 6 - 8 George Street Edinburgh EH2 2PF
Solicitors	Turcan Connell Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE

PROSTATE SCOTLAND

CONTENTS

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities
The objects of Prostate Scotland are to advance education and health in relation to prostatic disease and to relieve ill-health through:

- education about the prostate, prostate disease and treatment options;
- provision of counselling, support and advice for those affected;
- research into prostate disease; and
- funding for surgical equipment used in treatment.

The trustees have paid due regard to guidance issued by Office of the Scottish Charity Regulator (OSCR) in determining the charity's activities.

Mission and Strategic Priorities
In 2025 our mission was to raise awareness on prostate cancer and other prostate conditions, improving education, providing information and expanding support for men impacted. We will work with partners to improve access to diagnostics, influence treatment developments and promote research.

Our strategic priorities were to:

1. Raise awareness working towards earlier diagnosis
2. Provide information on prostate cancer and other prostate conditions, their symptoms and treatment options
3. Support men and their families to live well with prostate cancer and other prostate conditions
4. Raise the profile of prostate cancer and other prostate conditions, testing and treatment
5. Educate on prostate cancer and other prostate conditions
6. Pursue sustainability
7. Strengthen governance

Achievements and performance
Throughout 2025 Prostate Scotland continued to deliver its core activities, raising awareness, providing trusted information and supporting men and families affected by prostate disease and cancer. Public awareness of prostate cancer increased significantly during the year, contributing to higher demand for our information and services. As a result, we distributed more information resources than in 2024, continued to deliver awareness talks and deliver support programmes across Scotland, including further delivery of the COMPASS support programme.

Recommendations issued by the UK National Screening Committee in November did not support national screening for prostate cancer. As a result, our focus remains on raising awareness, particularly among high risk groups, with this work continuing into 2026.

Key achievements in 2025

- 52 Toolbox Workshops delivered, reaching 1,264 people
- 117 Awareness Talks delivered, reaching 2,282 people
- 49,613 information leaflets distributed (printed and digital)
- 5 Prostate Football Fans in Training (PFFIT) programmes delivered, with 94 participants
- 23 Living Well with Prostate Cancer courses delivered, attended by 170 men
- 274 Prospacks distributed through hospital partners

A separate Annual Review is published to showcase impact and outcomes in more detail.

Delivery Against Strategic Priorities

1. Raise Awareness and Encourage Earlier Diagnosis

Awareness raising continued through talks, media engagement and partnership working. In total, 169 awareness talks were delivered during the year. Strengthened PR activity increased visibility across television, radio, print and professional media, helping to share lived experience stories and prompt men to seek advice, testing and support earlier. We continue to work with an excellent team of volunteers, including Prostate Champions, and would like to thank them for their continued commitment to delivering awareness activity across Scotland.

Our website redevelopment project was started; the project will improve navigation and access to information, with launch planned for late 2026.

2. Provide Information on Prostate Conditions

Demand for information resources increased significantly in 2025, with printed leaflets remaining the most requested format through hospitals and treatment centres and through volunteers, our Community Connectors, distributing resources in communities across Scotland.

Our information resources continue to be reviewed through our expert PAGES group of clinicians and individuals with lived experience, ensuring accuracy, relevance and trust. Work progressed on reviewing the structure of PAGES to reduce workload and encourage wider participation. Prostate Scotland also maintained a strong presence at clinical conferences, workshops and community health events.

3. Support Men and Families to Live Well

Partnership working with Maggie’s Centres and Ayrshire Cancer Support continued to strengthen delivery of Living Well with Prostate Cancer courses. Twenty three courses were delivered during the year with excellent feedback and high recommendation rates from participants.

Prostate FFIT programmes were delivered at five football clubs, including Kilmarnock, Dundee and Aberdeen, with strong participation and retention. Further peer support activity developed organically from these programmes, demonstrating sustained impact. Some participants also became ambassadors and fundraisers, further extending reach and awareness.

The COMPASS Navigator App was transferred into Prostate Scotland’s resources, with plans for further development and relaunch once technical issues are resolved.

Distribution of Prospacks continued, providing practical support for men undergoing treatment; development plans are being discussed to ensure Prospacks are rolled out to all treatment centres.

4. Raise the Profile of Prostate Cancer

PR activity continued to strengthen Prostate Scotland’s profile as a trusted expert voice. Awareness campaigns were linked to key national moments, policy developments and partnership initiatives. Media coverage supported storytelling by men with lived experience and helped position Prostate Scotland as a contributor to policy and practice discussions in Scotland.

5. Educate Professionals and Communities

A new publication, PSA in Practice, was finalised in late 2025 and will be rolled out in 2026 as a digital toolkit for primary care professionals. Plans are also being developed to work with NHS Boards to pilot “train the trainer” approaches for community based healthcare staff.

6. Pursue sustainability

Fundraising continued through individual, community and corporate support, alongside grants from charitable trusts. A diverse range of fundraising activities supported both income generation and awareness raising. We would like to give thanks for grants received from John M Arther Trust and Turley Trust and donations from Muirhall Energy, GolfClubs4Cash, Rotary Club Perth, Edinburgh and Lothian Prostate Cancer Support Group and Grand Lodge of Scotland. Additional funding was raised through sports events such as Tourde4, Edinburgh Marathon and Kiltwalks with more participants fundraising for us. We would like to note our thanks to everyone involved with all donations received at Prostate Scotland.

Volunteer development also remained a key element of sustainability, expanding our reach within communities. Our new Volunteer Strategy leads our recruitment of new roles and roll out of training and support for all volunteers.

7. Strengthen Governance

During the year a Governance Framework and timetable were introduced to support systematic policy review, risk management and compliance. Committee structures were strengthened to improve oversight of finance, risk, governance and operations. A new accounting system was implemented to improve financial reporting and support more effective governance and decision making.

Financial review

The results for the year are set out in the statement of financial activities. Total funds raised during the year were £740,565 (2024: £658,044). Donations, grants, legacies and Gift Aid made up £705,623 (2024: £643,315). A surplus of £102,635 (2024: £65,201) was made in the year.

Donations, grants and legacies account for the largest elements of the charity's income 95%. Grant and support from charitable trusts and foundations was £14,000 (2024 £44,035). Expenditure for the year was £635,871 (2024: £600,868) There was an increase in expenditure on services to support men and their families via the COMPASS project during the year. New expenditure was incurred on the setting up of and delivery of the PROSPACK project. During the year there was also an increase in expenditure on fundraising, reflecting the need to invest in fundraising support given the increased number of supporters and fundraising events requiring support. Expenditure of £97,894 (2024: £126,543) was incurred on fundraising activities.

The trustees recognise that raising income remains a key task, and that the further development of and support of voluntary/individual giving remains a priority as well as further diversification of income. With respect to 2025 income, 13% went on fundraising - equivalent to 15% of expenditure. In regard to expenditure in the year, 21% of total income was spent on support and governance costs, representing 24% of total expenditure.

Key areas of expenditure in 2026 are expected to be:

- Taking forward and further expanding and developing the COMPASS support services
- Scotland-wide advice and Information work, in particular developing additional materials and publications;
- Awareness activities to improve public understanding of prostatic disease and encourage early diagnosis;
- Taking forward further research into services and treatment provision for BPE across Scotland;
- Expenditure on care and support packs (PROSPACKS) for men undergoing treatment for prostate cancer and access to surgery;
- New IT support and supporter relations software including the purchase of a new database
- Investment in further staff support covering operations, communications and supporter care as well as supporting volunteers
- Development of our new website
- PR costs raising visibility of prostate cancer and disease
- Increase in some overheads including heat and light and travel expenses

Investments

The charity holds investments in equities. Its policy is to maximise return with a cautious approach to risk. In view of the charity's role and objectives, the charity takes ethical considerations into account in its investment policy, avoiding investing in funds associated with the production and distribution of tobacco and alcohol. The portfolio showed a decrease of £2,059 (2024: increase of £8,025) over the year.

Reserves Policy

During the year under review, the trustees endeavoured to build up sufficient reserves to support the ongoing activities of the charity, and like many other charitable bodies, has a policy of aiming to maintain free unrestricted funds equal to 6 months of total expenditure. The funds for the COMPASS project are restricted, as are the funds for the PROSPACKs and BPE research project. The trustees will continue to designate certain funds for key projects to assist in fulfilling key objectives.

Risk Management

The trustees regularly review the risks to which the charity is exposed and have systems in place to mitigate these risks. The trustees are satisfied that appropriate controls are operating to manage principal risks.

Future Plans

2026 will focus on consolidation, embedding new systems and strengthening delivery across awareness, information and support activities. Key priorities include delivering core charitable activities, embedding the CRM system, launching the new website, further developing digital communications, planning for the sustainability of our COMPASS programme, progressing research activity and continuing to expand volunteer involvement to support awareness delivery.

Acknowledgements
The trustees thank all supporters, donors, fundraisers, charitable trusts and partners for their generous support. Thanks are also extended to healthcare professionals across Scotland and to staff and volunteers for their dedication and commitment during the year.

Structure, governance and management
The charity is controlled by its governing document, the Memorandum and Articles of Association, and is a company, limited by guarantee, as defined in the Companies Act 1985. The organisation is a registered Scottish charity under the Charities and Trustee Investment (Scotland) Act 2005. The Board of trustees meets quarterly and receives reports on income and expenditure, as well as on the charity's administration and management. The Trustees set and approve the charity's strategy and key policies. Day to day operations, management and administration of the charity were delegated by the trustees to the charity's Chief Executive Officer Alison Wright (from June 2024) who is a full-time employee and who makes regular reports to the Board.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr A Gregor	
Mrs J Greig	
Prof. S McNeill	
Mr R Wilson	
Mrs M McNeill	
Mr B Thomas	
Mr M Charles	
Mr B Laurie	
Mr P Proud	(Appointed 12 May 2026)
Mr I Dunn	(Appointed 12 May 2026)

Trustees when appointed are given an induction pack about the charity and its strategy, work, policies as well as opportunities to meet with the Chairman and the CEO prior to appointment and to be briefed about the charity's work on appointment and to meet key staff. The charity is directed, controlled, managed and operated by the board of trustees, who are the statutory company directors, and the managing director, who comprise the charity's key management personnel. All board members give their time freely and no remuneration was awarded to any board member in the period.

Remuneration of the charity's staff management is determined by the board. This is reviewed by the board annually against key benchmarks and is subject to an annual performance appraisal system. There is one employee who receive employee benefits of more than £60,000 per annum.

Related Party Transactions
During the year no unconditional donations were received from trustees or companies where directorships are held.

Going Concern
The charity has cash resources and has no requirement for external borrowings. The charity's financial performance is continually monitored through management accounts and forecasts and projections are prepared to provide assurance as to its financial well-being going forward. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least a period of 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing financial statements.

Statement of trustees' responsibilities

The trustees, who are also the directors of Prostate Scotland for the purpose of company law, 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).

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

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Mark Charles
....
Mr M Charles
Trustee
Dated: 08-06-26

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PROSTATE SCOTLAND

Opinion

We have audited the financial statements of Prostate Scotland (the ‘charity’) for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on 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.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PROSTATE SCOTLAND

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards). We focused on specific laws and regulations which may have a direct material effect on the financial statements or operation of the charity, including the Charities and Trustees Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Care Inspectorate.

We assessed the extent of compliance of the laws and regulations identified above by inspecting any legal correspondence, the Care Inspectorate report and making enquiries of management.

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PROSTATE SCOTLAND

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees. To address the risk of fraud we identified internal controls established to identify risk, performed analytical procedures to identify unusual movements, assessed any judgements and assumptions made in determining accounting estimates, reviewed journal entries for unusual transactions and identified related parties

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Coll

Sharon Collins (Senior Statutory Auditor)
For and on behalf of Thomson Cooper, Statutory Auditor
Chartered Accountants
22 Stafford Street
Edinburgh
EH3 7BD
Date: 10-06-26

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PROSTATE SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**2**	614,525	30,150	644,675	607,040	10,484	617,524
Other trading activities	**3**	60,948	-	60,948	25,792	-	25,792
Investments	**4**	34,942	-	34,942	14,728	-	14,728
Total income		710,415	30,150	740,565	647,560	10,484	658,044
Expenditure on:							
Raising funds	**5**	97,894	-	97,894	122,933	3,610	126,543
Charitable activities	**6**	427,737	110,240	537,977	355,597	118,728	474,325
Total expenditure		525,631	110,240	635,871	478,530	122,338	600,868
Net gains/(losses) on investments	**11**	(2,059)	-	(2,059)	8,025	-	8,025
Net income/(expenditure)		182,725	(80,090)	102,635	177,055	(111,854)	65,201
Transfers between funds		(3,216)	3,216	-	-	-	-
Net movement in funds	**8**	179,509	(76,874)	102,635	177,055	(111,854)	65,201
Reconciliation of funds:							
Fund balances at 1 January 2025		1,033,475	140,576	1,174,051	856,420	252,430	1,108,850
Fund balances at 31 December 2025		1,212,984	63,702	1,276,686	1,033,475	140,576	1,174,051

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PROSTATE SCOTLAND

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**13**		1,403		1,231
Investments	**14**		802,508		328,591
			803,911		329,822
Current assets					
Debtors	**15**	94,405		40,566	
Cash at bank and in hand		419,156		837,733	
		513,561		878,299	
Creditors: amounts falling due within one year	**16**	(40,786)		(34,070)	
Net current assets			472,775		844,229
Total assets less current liabilities			1,276,686		1,174,051
Income funds					
Restricted funds	**18**		63,702		140,576
Unrestricted funds	**19**		1,212,984		1,033,475
			1,276,686		1,174,051

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025, although an audit has been carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 08-06-26

Mark Charles

Mr M Charles
Trustee

Company registration number SC306268

1 Accounting policies

Charity information

Prostate Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is Princes Exchange, 1 Earl Grey Street, Edinburgh, EH3 9EE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and “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)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of not less than twelve months. The trustees have reviewed their cashflow requirements and are satisfied that the charity has sufficient cash reserves to cover any shortfall of income over the next twelve months. The trustees consider that both short term liquidity and longer term financial viability is appropriate and as such continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay expenditure. All costs have been directly attributed to one of the functional categories or resources expenses in the SOFA.

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which can not be recovered. Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10% straight line p.a.
Computers	33.3% straight line p.a.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

During the year, the trustees have amended their estimate of useful economic life of fixtures and fittings from 3 years to 10 years.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Donations and gifts	600,525	30,150	630,675	563,005	10,484	573,489
Legacies receivable	14,000	-	14,000	44,035	-	44,035
	614,525	30,150	644,675	607,040	10,484	617,524

3 Income from other trading activities

	Unrestricted funds 2025	**Unrestricted funds 2024**
	£	**£**
Fundraising events	60,948	25,792

4 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Income from listed investments	3,000	6,557
Interest receivable	31,942	8,171
	34,942	14,728

5 Expenditure on raising funds

	Unrestricted funds 2025	**Restricted funds 2025**	**Total 2025**	**Unrestricted funds 2024**	**Restricted funds 2024**	**Total 2024**
	£	**£**	**£**	**£**	**£**	**£**
Fundraising and publicity						
Staging fundraising events	18,245	-	18,245	52,683	3,610	56,293
Staff costs	79,649	-	79,649	70,250	-	70,250
	97,894	-	97,894	122,933	3,610	126,543

6 Charitable activities

	Unrestricted funds	**Restricted funds**	**Total 2025**	Total 2024
	£	**£**	**£**	£
Staff and recruitment costs	89,919	57,394	147,313	103,136
Depreciation and impairment	1,110	-	1,110	1,056
Rent	18,629	-	18,629	28,780
Heat & light & phones	16,450	-	16,450	14,872
Promotional & awareness material	81,964	5,426	87,390	16,029
Courses & service provision	18,051	1,545	19,596	10,414
Printing & stationery	5,052	-	5,052	8,821
Maintenance	20,830	1,463	22,293	26,851
Travel & subsistence	3,768	3,933	7,701	8,533
Subscriptions	6,923	-	6,923	1,072
Robot equipment donations	-	1,175	1,175	-
Sundry	7,528	349	7,877	3,732
Legal & professional costs	2,232	-	2,232	5,270
Prospacks costs	-	1,858	1,858	8,796
Venue costs	-	-	-	3,502
Prostate FFIT costs	-	37,097	37,097	30,074
	272,456	110,240	382,696	270,938
Share of support costs (see note 7)	137,232	-	137,232	177,044
Share of governance costs (see note 7)	18,049	-	18,049	26,343
	427,737	110,240	537,977	474,325

6 Charitable activities **(Continued)**

For the year ended 31 December 2024

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Staff and recruitment costs	58,340	44,796	103,136
Depreciation and impairment	1,056	-	1,056
Rent	26,170	2,610	28,780
Heat & light & phones	13,505	1,367	14,872
Promotional & awareness material	13,266	2,763	16,029
Courses & service provision	275	10,139	10,414
Printing & stationery	4,040	4,781	8,821
Maintenance	26,851	-	26,851
Travel & subsistence	534	7,999	8,533
Subscriptions	1,072	-	1,072
Sundry	3,249	483	3,732
Legal & professional costs	350	4,920	5,270
Prospacks costs	-	8,796	8,796
Venue costs	3,502	-	3,502
Prostate FFIT costs	-	30,074	30,074
	152,210	118,728	270,938
Share of support costs (see note 7)	177,044	-	177,044
Share of governance costs (see note 7)	26,343	-	26,343
	355,597	118,728	474,325

7 Support costs allocated to activities

		Total 2025	Total 2024
		£	**£**
	Basis of allocation		
Staff costs	*Allocated on time*	133,141	176,254
Staff training	*Allocated on time*	4,091	790
Governance	*Allocated on time*	18,049	26,343
		155,281	203,387

7 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2025 £	2024 £
Audit fees	8,700	8,100
Accountancy	6,565	5,129
Legal and professional	2,784	13,114
	18,049	26,343

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the audit of the charity's financial statements	8,700	8,100
Depreciation of owned tangible fixed assets	1,110	1,056

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	11	9

Employment costs	2025 £	2024 £
Wages and salaries	323,707	271,329
Social security costs	26,929	21,728
Other pension costs	9,467	8,031
	360,103	301,088

In 2025, 28% of wage costs were attributable to core costs, 52% were attributable to designated funds and the final 20% were attributable to restricted funds.

10 Employees **(Continued)**

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
Wages and salaries	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

The trustees and the managing director are the key management personnel of the charity. All board members give their time freely and no remuneration was awarded to any board member in the year. The total employment benefits received by the management of the charity, including pension contributions, for the year were £62,882 (2025 - £85,618).

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Revaluation of investments	(2,059)	8,025

12 Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988.

13 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Total
	£	£	£
Cost			
At 1 January 2025	11,024	14,086	25,110
Additions	370	912	1,282
Disposals	-	(7,826)	(7,826)
At 31 December 2025	11,394	7,172	18,566
Depreciation and impairment			
At 1 January 2025	11,024	12,855	23,879
Depreciation charged in the year	34	1,076	1,110
Eliminated in respect of disposals	-	(7,826)	(7,826)
At 31 December 2025	11,058	6,105	17,163
Carrying amount			
At 31 December 2025	336	1,067	1,403
At 31 December 2024	-	1,231	1,231

14 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2025	328,591
Additions	800,000
Valuation changes	(2,059)
Disposals	(324,024)
At 31 December 2025	802,508
Carrying amount	
At 31 December 2025	802,508
At 31 December 2024	328,591

15 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Other debtors	67,221	31,197
Prepayments and accrued income	27,184	9,369
	94,405	40,566

16 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Trade creditors	10,542	5,731
Other creditors	8,828	15,624
Accruals and deferred income	21,416	12,715
	40,786	34,070

17 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	9,467	8,031

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			
	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Robot Appeal	6,655	-	(9,866)	3,211	-
Healthy Living & Exercise	572	-	(577)	5	-
COMPASS	90,766	-	(87,839)	-	2,927
Prospacks	10,616	20,150	(1,920)	-	28,846
BPE Research	31,967	10,000	(10,038)	-	31,929
	140,576	30,150	(110,240)	3,216	63,702

		Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Robot Appeal	6,655	-	-	-	6,655
Healthy Living & Exercise	572	-	-	-	572
COMPASS	198,942	6,342	(114,518)	-	90,766
Prospacks	14,494	3,942	(7,820)	-	10,616
BPE Research	31,767	200	-	-	31,967
	252,430	10,484	(122,338)	-	140,576

Robot Appeal Fund
This fund is the remaining donations from the Robot appeal.

Healthy Living & Exercise Fund
This fund promotes Exercise and Healthy eating.

COMPASS
This is the initial funding for the Compass project.

Prospacks
This fund has been created by the commitment of the Grand Lodge to fund the Prospacks for 5 years. The expenditure goes to buying and distribution of products for men going through Cancer treatment.

BPE Research
This fund has also been created by a two year commitment by the Grand Lodge to fund BPE Research.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Designated BPE Research Fund	-	-	-	63,055	-	63,055
Designated Information and Advice Fund	31,113	56,072	(66,739)	64,187	-	84,633
Designated Prostate Disease Services and Research Fund	40,055	-	-	(40,055)	-	-
Designated Prostate Awareness Fund	2,506	-	-	(2,506)	-	-
Designated Robotic Surgery Appeal Fund	50,239	1,909	-	(35,239)	-	16,909
Designated Outreach	-	35,895	(39,269)	87,806	-	84,432
Designated Legacy Project Fund	25,000	10,000	-	-	-	35,000
Designated COMPASS Future Fund	100,000	85,875	-	-	-	185,875
Designated Grand Lodge donation	170,600	-	-	(170,600)	-	-
Designated Geographic Expansion Fund	-	5,000	-	100,000	-	105,000
General funds	613,962	515,664	(419,623)	(69,864)	(2,059)	638,080
	1,033,475	710,415	(525,631)	(3,216)	(2,059)	1,212,984

19 Unrestricted funds **(Continued)**

Previous year:	**At 1 January 2024**	**Incoming resources**	**Resources expended**	**Transfers**	**Gains and losses**	**At 31 December 2024**
	£	**£**	**£**	**£**	**£**	**£**
General Fund	524,310	476,610	(394,983)	-	8,025	613,962
Designated Information and Advice Fund	75,000	-	(43,887)	-	-	31,113
Designated Prostate Disease Services and Research Fund	41,871	350	(2,166)	-	-	40,055
Designated Prostate Awareness Fund	40,000	-	(37,494)	-	-	2,506
Designated Robotic Surgery Appeal Fund	50,239	-	-	-	-	50,239
Designated Legacy Project Fund	25,000	-	-	-	-	25,000
Designated COMPASS Future Fund	100,000	-	-	-	-	100,000
Designated Grand Lodge donation	-	170,600	-	-	-	170,600
	856,420	647,560	(478,530)	-	8,025	1,033,475

19 Unrestricted funds **(Continued)**

BPE Research
This fund has been created to encompass the previous "Disease, service and research" fund and "Awareness" fund in order to align activities and support these processes as a whole alongside the restricted BPE research Fund.

Information and Advice
This fund is used for producing and distributing information leaflets to hospitals and patients. In previous years we have kept the designated amount at around £35,000. This year we have increased the amount of the fund from general reserve to over £80,000. This will ensure we have sufficient funds to revise and update our leaflets in line with the advancement in treatments and outsource our publications distribution.

Prostate disease, service and research
This fund was used for hiring research staff and supporting BPE research expenditure. It is now under the BPE Research Fund.

Prostate Awareness
This fund was used for Toolbox workshops and public campaigns that increase the awareness of Prostate disease and prostate cancer through leaflets, social media and advertisement. It is now under the BPE Research Fund.

Robotic Surgery Appeal Fund
This fund was originally the residual amount that was designated to the Robot Appeal but has been re-designated to fund Nurses and Doctors training for use with Robotics for Prostate surgery. We see less need for this fund in the future. Due to the reduction in demand we have decreased the amount of the fund by £35,239.

Legacy Project
This fund was set up two years ago to help grow our legacy fundraising efforts.

Compass Future Fund
This fund has been developed to ensure that we have the resources to carry Compass forward when the current funding finishes.

Grand Lodge Donation
This funding has now been allocated to the Geographic Expansion Fund, Information and Advice Fund and Outreach Fund to continue the efforts in these fields.

Outreach
This designated fund relates to costs associated with raising awareness of prostate disease and prostate cancer across Scotland.

Geographic Expansion
This designated fund is intended to increase our presence in locations we haven’t previously worked.

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total 2025 £**
Fund balances at 31 December 2025 are represented by:			
Tangible assets	1,403	-	1,403
Investments	802,508	-	802,508
Current assets/(liabilities)	409,073	63,702	472,775
	1,212,984	63,702	1,276,686

For the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:			
Tangible assets	1,231	-	1,231
Investments	328,591	-	328,591
Current assets/(liabilities)	703,653	140,576	844,229
	1,033,475	140,576	1,174,051

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	18,500	18,500
Between two and five years	37,000	55,500
	55,500	74,000

22 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Unconditional donations of £nil (2024: £250) were received from trustees or companies of which a trustee is a director.