

THE SCOTTISH COUNCIL ON HUMAN BIOETHICS
(A Scottish Charitable Incorporate Organisation - SCIO)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Charity no: SC034372

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

CHARITY INFORMATION

Charity name	The Scottish Council on Human Bioethics
Charity number	SC034372
Registered Office and Operational address	15 North Bank Street The Mound Edinburgh EH1 2LS
Directors	Dr. A. Latham - Chair Dr. A. Williams - Vice Chair Dr. S. Holloway Dr. C. MacKellar Dr. R. Tierney Ms. L. Ward Dr. M. Aldhous Dr. D. Grenham Ms. A. Sheridan
Secretary (and Treasurer)	Dr. Calum MacKellar
Independent Examiner	Dr. Aaron Pelttari
Bankers Bank of Scotland PO Box 1000 United Kingdom BX2 1LB	Bank of Scotland

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2026

The Directors submit their report together with the financial statements for the year ended 31 March 2026.

Structure, Governance and Management

Governing document

The Scottish Council on Human Bioethics is a Scottish Charitable Incorporate Organisation company governed by its Constitution. It was registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on the 3rd of November 2015.

Objectives and activities

Developments in health technologies have stimulated considerable public debate around complex end of life issues, such as advanced directives and withholding or withdrawing life-prolonging and life-sustaining treatment. Similarly, rapid advances in the areas of human fertilisation, pre-implantation genetic testing, stem cell research and the cloning of human embryos have raised a series of complex bioethical questions.

Against this challenging background the Scottish Council on Human Bioethics was formed in 1997 in order to provide a Scottish perspective on the issues. It is an independent, non-partisan and non-sectarian organisation composed of doctors, lawyers, psychologists, ethicists and other professionals from disciplines associated with medical ethics.

The Scottish Council on Human Bioethics' core purposes are:

- Advance human rights, including:
 - The engagement with, and the provision of assistance as well as advice to, legislators, fellow professionals, and other interested parties with ethical analysis relating to biomedicine.
 - The promotion of international legal instruments relating to human bioethics.
- Advance education in human bioethics in academia, schools and amongst the general public through the provision of appropriate presentations, publications and classes.
- Promote equality and diversity for the protection of patients in Scottish society.
- Advance health, including the prevention or relief of sickness, disease or human suffering through providing appropriate advice in biomedical ethics.
- Encourage relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantages.

- Advance citizenship or community development, including the promotion of civic responsibility.

This will include collecting and evaluating evidence and information relating to ethical issues from which to inform public debate while encouraging Scottish society to engage in ethical discussion of relevant topics in medicine and biology.

The Scottish Council on Human Bioethics is also active in undertaking research in bioethics in addition to preparing briefing materials and responses for Members of Parliament (MSP, MP, and Parliamentary Assembly Members of the Council of Europe) and drafting amendments to legislation which have been debated and voted on.

Supporters also contribute to television and radio debates in addition to other media on a range of bioethical issues.

Consultative documents are regularly received and responded to by expert working groups.

The principles to which the Scottish Council on Human Bioethics subscribe are set out in the provisions of the United Nations Universal Declaration of Human Rights which was adopted and proclaimed by the UN General Assembly by resolution 217A (III) on 10 December 1948.

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2026

This year has been dominated, once again, by the private member's Bill presented by Mr. Liam McArthur MSP entitled *Assisted Dying for Terminally Ill Adults (Scotland) Bill* which continued to give rise to a number of grave concerns for the SCHB. This is because vulnerable people may begin to contemplate ending their lives as an option for releasing family members, carers, and the broader society from the responsibility of providing support. In other words, it may encourage them to believe that death is a greater good if they consider themselves to be a burden. Furthermore, assisted suicide would completely undermine the concept of the inherent and equal value of all lives in society. During the debates, SCHB members were able to work with the media (see the following Press Extracts) on the subject, whereby it was possible to express the SCHB's serious misgivings about such draft legislation.

Work on the new SCHB book entitled *Genetically Edited Children and the Risks to Equality* continued throughout the year with a publication date expected for the second half of 2026. This volume is being edited by Dr. Calum MacKellar from the SCHB, Dr. Roberto Andorno from the University of Zurich in Switzerland, and Associate Prof. Matthew James from St Mary's University in London. It seeks to present the very real concerns relating to the way heritable genome editing may undermine the inherent equality of human persons. During 2025, the SCHB was also able to finalise its Position Paper on the Principle of Double Effect, which is a moral principle outlining the terms under which actions, that have both good and bad effects, may be permissible.

The SCHB's annual half-day conference for the year had as its theme '*Abortion Law Review in Scotland*' and took place in Glasgow on the 31st of May 2025. This examined the future of abortion in Scotland and its challenges. A number of experts discussed the complexities of the existing laws and explored potential reforms. On this topic, the SCHB also criticised the manner in which the Scottish Government set up an Abortion Law Review Expert Group in an article published in a national newspaper.

The Forum on Human Bioethics in the Scottish Parliament met in May 2025 for a talk entitled: '*Screening for genetic conditions from pre-conception to birth and beyond*'. This presentation was given by Dr Mair Crouch, who was a past member of the Human Fertilisation and Embryology Authority. In this regard, the SCHB would like to thank Ms. Chioma Dibia, again, for all her help with the Forum on Human Bioethics. Dr. Calum MacKellar was also able to give three lectures at Balerno (State) Highschool in Edinburgh between August and September 2025 on Genetic Engineering, Assisted Dying, and Organ Transplantation.

A significant number of SCHB articles were also published in the Scottish and international press on different topics, including on 'three parent' babies. In addition, about a dozen national and international conferences were attended by SCHB members. Moreover, it was noted that the number of SCHB books being sold or downloaded had now gone over 24,000 copies.

Between August and December 2025, the Council was pleased to welcome Ms. Valeryn Ying from Malaysia as an intern during which time she developed the SCHB's position on organ donation systems. In this she was supervised by Dr. Danielle de Zeeuw who continued her own MA in Bioethics studies at St Mary's University in London, which is being partly sponsored by the SCHB.

With regard to the future, the SCHB will build upon its growing reputation for sound evidence-based research and commentary on ethical issues relevant to society, with integrity, independence and professionalism. In this respect, I am looking forward to continuing to work with the SCHB in facing the upcoming future challenges. I would also like to thank all those involved in the work of the SCHB for their continued help, support and confidence.

Signature: Calum MacKellar

Date: 27 August 2026

Dr. Calum MacKellar

Trustee
Scottish Council on Human Bioethics

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2026

Risk Management

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the exposure to the major risks.

Financial review

Total Funds increased by £ 1,957 during the year (2025: Decreased by £ 1,753).

Principle funding sources

The Institute of Policy Research gave £ 2,000 and the St Francis de Sales Charitable Trust gave £ 500 as restricted grants to undertake research on how non-disabled persons consider disabled persons in the context of reproduction.

Furthermore, the EU Commission gave £ 1,519 as a restricted grant to support participation at EU conferences on bioethics.

The Bishops' Conference of Scotland gave a £10,000 as a restricted grant to undertake research on recognising artificial persons, such as eventual AI and synthetic biological persons. The Souter Charitable Trust gave £ 20,000 as an unrestricted grant to support the core operations of the charity.

All other funds received are unrestricted contributions which have been applied in support of the Council's key objectives.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to invest any money that the company does not immediately require in any investments, securities, or properties. As there are few funds for long-term investment, the directors, having regard to the liquidity requirements of operating the charity and to the reserves policy, have operated a policy of keeping available funds in an interest-bearing bank account.

Reserves policy

The Board has set a target to maintain its reserves to a level equivalent to six to twelve months running costs for the organisation. The charity maintains separate restricted funds for the separate funding bodies supporting the charities' operations.

Directors

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director Dr. C MacKellar has been delegated with the day-to-day management and decisions of the charity.

Financial Report (summary)

Financial Statements (in £ UK)

Year ended 31 March	2026	2025
<u>Incoming Resources</u>		
Donations	5 929	9 233
Grants	37 269	23 250
Lecturing & Consultancy	1 894	823
Interest	1 553	2 267
SCHB Conference Participation Receipts	341	129
Book Sales	202	404
Other Income	0	0
-----	-----	-----
Total	47 188	36 106
 <u>Expenditure:</u>		
Staff Costs (Including Nat. Ins. Contributions)	31 444	26 647
Pension Costs	977	821
Research Costs (Assistant/Student)	0	400
Studentship Fees (MA in Bioethics)	2 667	0
External Consultants	0	0
Conference & Seminar Costs	2 081	1 787
Books	663	232
Newspapers	41	39
Equipment & Consumables	12	20
Printing & Stationery	619	1 203
Photocopying	59	40
Postage	389	596
Payroll Admin Fees	294	294
Travel	299	138
Rent	4 719	4 586
Insurance	301	235
Telephone + Zoom	60	40
Website Costs and Email	467	640
Bank Charges	4	0
Depreciation	135	141
-----	-----	-----
Total	45 231	37 859
 <u>Net Surplus (Deficit) for the year</u>	 <u>£ 1 957</u>	 <u>£ (1 753)</u>

Current Assets

<u>Current Net Assets</u> (at 31 st of March)	<u>£ 67 916</u>	<u>£ 65 959</u>
---	------------------------	------------------------

Staffing of the SCHB:

- Dr. Calum MacKellar (Director of Research): Permanent - Part-time (3 days/week)
- Dr. Danielle de Zeeuw (Senior Research Officer): Temporary – Part-time (1 day/week)
- Dr. Gillian Wright (Senior Policy Officer): Project-based

- Dr. Danielle de Zeeuw (Senior Research Officer): Temporary – Part-time (1 day/week)
- Dr. Gillian Wright (Senior Policy Officer): Project-based

THE SCOTTISH COUNCIL ON HUMAN BIOETHICS
(A SCIO with Charity no: SC034372)

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2026

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £50 are not capitalised. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life, as follows:

Office equipment: 25% reducing balance

Pension costs

The charity makes payments to the personal defined contribution pension schemes of Dr Calum MacKellar (who is a director) and to Dr Danielle de Zeeuw, who are both employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Income and Expenditure Account.

Incoming resources from generated funds

	2026	2025
	£	£
Grants		
Restricted:		
Institute of Policy Research	2,000	--
St Francis de Sales Trust	500	--
EU Commission	1,519	--
Bishops' Conference of Scotland	10,000	--
Unrestricted:		
Souter Charitable Trust	20,000	20,000
Charities Aid Foundation	--	250
Tay Charitable Trust	2,000	2,000
St Aidan DAF	250	--
Cruden Foundation	1,000	1,000
Total	37,269	23,250

THE SCOTTISH COUNCIL ON HUMAN BIOETHICS
(A SCIO with Charity no: SC034372)

Staff costs and numbers

	2026	2025
	£	£
Salaries and Wages	31,444	26,647
Social Security Costs	0	0
Employer Pension Contributions	977	821
	32,421	27,468

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of part time equivalents, was as follows:

	2026	2025
	Number	Number
Director of Research	0.6	0.6
Senior Research Officer	0.2	0.2
	0.8	0.8

Directors' remuneration & related party transactions

One member of the board of directors received remuneration during the year of £ 25,288 (2025: £ 24,647).

The number of directors who accrued benefits under the charity pension scheme was as follows:

	2026	2025
	Number	Number
Money Purchase Schemes	1	1
	1	1

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2025: none).

Taxation

As a charity, the Scottish Council on Human Bioethics is exempt from tax on income and gains falling within s505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the company.

Restricted funds

There was a total of £ 6,914 in restricted funds left at 31 March 2026.

Unrestricted funds

The Unrestricted Fund is income granted, donated, or earned by SCHB to be used at the discretion of the directors to fund any activity, which is in furtherance of SCHB's charitable objectives.

Independent Examiner

.....ARRON PELTARI..... has expressed his/her willingness to be an independent examiner to the charity.

Trustee and Director of the Scottish Council on Human Bioethics

To the best of my knowledge these accounts are correct and prepared in an appropriate manner.

Signature: COLUM MACKEILLOR.....

Name: Colum MacKellor.....

Address: 191 Leith Walk, Edinburgh EH6 8NX.....

Date: 27 August 2026.....

INDEPENDENT EXAMINERS' REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS OF THE SCOTTISH COUNCIL ON HUMAN BIOETHICS

I report on the financial statements for the year ended 31 March 2026 set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts for the purpose of this report. These procedures provide only the assurance expressed in my opinion.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below*]

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: AARON PELTARE

Signature: [Handwritten Signature]

Relevant Professional qualification/professional body: Academic

Address: 138 McDONALD ROAD, EDINBURGH EH7 4NW

Date: 27/08/2026

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.