

THE SCOTTISH COUNCIL ON HUMAN BIOETHICS

(A Scottish Charitable Incorporate Organisation - SCIO)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity no: SC034372

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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

Secretary (and Treasurer)

Independent Examiner

Bankers
Bank of Scotland
PO Box 1000
United Kingdom BX2 1LB

Bank of Scotland

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Directors submit their report together with the financial statements for the year ended 31 March 2025.

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, 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 2025

Overall, 2024 has been a very busy year for the SCHB, especially relating to the *Assisted Dying for Terminally Ill Adults (Scotland) Bill*, which is being considered by the Scottish Parliament and would enable terminally ill adults to have access to assisted suicide. The SCHB has sought to emphasise the very real ethical concerns relating to this proposed legislation in several ways including through the publication of a number of articles in the press. If legalised, it would mean that Scottish society would accept, for the first time in its history, that certain individuals have lives unworthy of life.

SCHB members also raised a number of serious concerns relating to the clinical treatment of young persons with gender dysphoria. A position which was confirmed by an independent review of gender identity services for young people in the UK, chaired by Prof. Hilary Cass (a previous president of the Royal College of Paediatrics and Child Health). This report, which was published in April 2024, revealed that very limited evidence existed relating to the effectiveness of puberty blockers, which suppress the release of hormones that cause puberty and are often prescribed to children questioning their gender as a way of stopping physical changes. The Cass report concluded that a medical pathway may not be the best way to address a young person's gender dysphoria while emphasising the need for a holistic approach, including psychotherapy. It was also noted that most people who begin a puberty blocker pathway go on to a full medical transition with cross-sex hormones which may have significant negative repercussions.

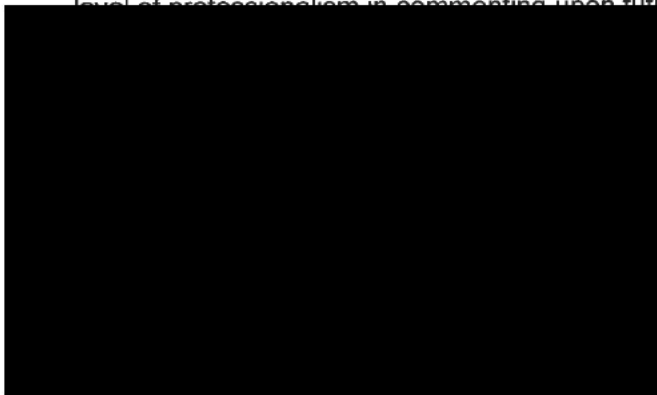
The half-day SCHB annual conference entitled 'The Ethics of AI-Person Interactions', took place in June 2024 at the Golden Jubilee Hospital in Glasgow. At this event Mr. Calum McDonald (from the Scottish AI Alliance) gave a presentation entitled *People at its Heart: Trustworthy, Ethical & Inclusive AI*. In addition, Mr. Jamie Webb (from Edinburgh University) gave a talk on *Patient and staff experiences with the Transplant Benefit Score: Lessons for the use of AI in high-stakes medical decision making*. Both presentations were considered to be very useful and interesting.

Meetings of the Forum on Human Bioethics in the Scottish Parliament continued on the topics of (1) *How is Suffering Addressed in Palliative Care?* (Dr. Duncan Brown), and (2) *Who controls AI – ethics and legality?* (with a number of speakers taking part in the Scottish Parliament Festival of Politics). In this regard, the SCHB would like to recognise the invaluable voluntary work of Ms. Chioma Dibia who is Secretary to this Forum on Human Bioethics.

Work on a new SCHB book entitled *Genetically Edited Children and Equality* was also finalised. This examined the ethical issues arising from the philosophical, ethical, and legal implications of selecting future genetically modified children in the context of equality and social justice. The edited volume will be published by Bristol University Press with the assistance of Assoc.Prof. Roberto Andorno (from the University of Zurich in Switzerland) and Assoc.Prof. Matt James (from St Mary's University in London). During 2024, the SCHB was also able to finalise its Position Statement and Paper on the ethical considerations relating to life sustaining artificial devices grafted onto, or implanted into, the human body.

Finally, a number of national and international conferences were attended by members of the SCHB who either participated through questions or presented papers at these events. In December 2024, the SCHB welcomed Dr Danielle de Zeeuw as a new Senior Researcher. Unfortunately, Dr. Calum MacKellar (Director of Research of the SCHB) was again quite unwell during 2024 but was still able to take the last part of his three-month sabbatical (over the past two years) to recuperate.

I am very conscious that through all these activities, the SCHB is continuing to develop its reputation for sound independent and evidence-based research. In this regard, I have very high expectations that the Council will be able to fulfil its remit in a manner which reflects the highest level of professionalism in commenting upon future issues in the field of medical ethics.



Trustee
Scottish Council on Human Bioethics

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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 decreased by £ 1,753 during the year (2024: Decreased by £ 2,517).

Principle funding sources

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 Statements (in £ UK)

Expenditure:

Net Surplus (Deficit) for the year	£ (1 753)	£ (2 517)
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Current Net Assets	£ 65 959	<u>£ 67 712</u>
(at 31 st of March)		

Director of Research): Permanent - Part-time (3 days/week)
 Senior Research Officer): Temporary – Part-time (1 day/week)
 Parliamentary Officer): Project-based

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

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 [REDACTED] (who is a director) and to [REDACTED] 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

	2025	2024
	£	£
Grants		
Restricted:		
No charitable trusts gave restricted grants in 2025 and 2024	--	--
Unrestricted:		
Souter Charitable Trust	20,000	20,000
Charities Aid Foundation	250	250
Tay Charitable Trust	2,000	--
Cruden Foundation	1,000	1000
EU Commission	--	1780
Total	23,250	23,030

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

Staff costs and numbers

	2025	2024
	£	£
Salaries and Wages	26,647	23,883
Social Security Costs	0	0
Employer Pension Contributions	821	720
	27,468	24,603

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:

	2025	2024
	Number	Number
Director of Research	0.6	0.6
Senior Research Officer	0.2	--
	0.8	0.6

Directors' remuneration & related party transactions

One member of the board of directors received remuneration during the year of £ 24,647 (2024: £ 23,883).

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

	2025	2024
	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 (2024: 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 £ 7,184 in restricted funds left at 31 March 2025.

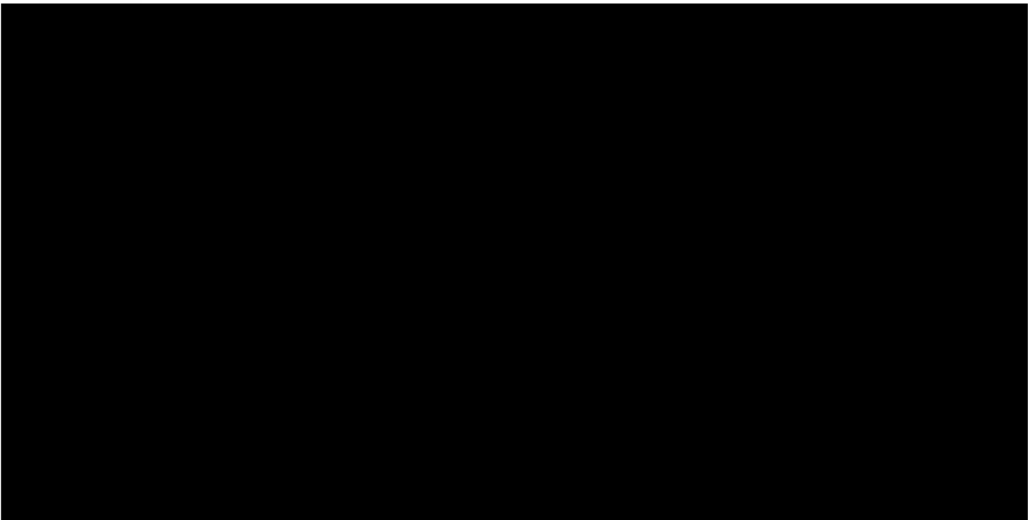
Unrestricted funds

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.

 ... has expressed his/her willingness to be an independent

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



**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 2025 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: Natalia T. Pelttari

Signature: Natalia T. Pelttari

Relevant Professional qualification/professional body: International Business BA

Address: 139 McDonald Road, Edinburgh EH7 4NW

Date: 28/8/2025

* 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.