Company registration number SC446258 (Scotland)

Charity registration number SC050567 (Scotland)

SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Burrows M Kobylarska J Deighan E Love E Ettle M Robinson
Charity number (Scotland)	SC050567
Company number	SC446258
Registered office	5-1 40 St Enoch Square Glasgow G1 4DH
Independent examiner	Linda Chalmers, FCCA Chalmers Accountants 85 Glasgow Road, Dumbarton G82 1RE

SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2026

The trustees present their annual report and financial statements for the year ended 28 February 2026.

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 governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Throughout the financial year 2025-26, SPUC Pro-Life Scotland Ltd engaged in a range of activities in pursuit of its objectives:

- To affirm, defend and promote the existence and value of human life from the moment of conception until natural death.
- To affirm, protect and defend human life generally, whether born or unborn, but particularly the latter, and wheresoever situated (although principally in Scotland).
- To reassert the principle laid down by the United Nations' "Declaration of the Rights of the child" (1959) that "the child by reason of his physical and mental immaturity, needs special safeguards and care, including appropriate legal protection, before as well as after birth".
- To defend, assist and promote the life and the welfare of mothers during pregnancy and of their children from the time of conception up to, during, and after birth.

This involved activity in collaboration with schools and universities; provision of news and social media services; and campaigning to encourage supporters to participate in activities to promote and defend just laws in relation to human life.

Campaigning and Grassroots Engagement

Over the course of the year, SPUC Pro-Life Scotland Ltd focused on strengthening public engagement and advocacy of the pro-life position among its supporters. This involved equipping individuals with the information and tools needed to take part in the democratic process, particularly on issues central to the organisation's mission.

Supporters were encouraged to take practical action through contacting elected representatives, contributing to public consultations, participating in petition campaigns, and distributing campaign materials. Particular attention was given to developments in Scotland, including proposals to introduce buffer zones around abortion facilities and the Assisted Suicide Bill brought forward by Liam McArthur MSP.

Alongside this, the organisation maintained its focus on concerns such as coerced abortion, the continued use of "pills by post", and the protection of freedom of expression, especially within university environments. These efforts were supported by an ongoing programme of news updates and online resources designed to assist supporters in engaging confidently and effectively.

Work also continued to build connections between local branches in Scotland and the wider UK network, helping to reinforce a shared commitment to promoting respect for human life.

Alma Mater and Support Initiatives

Through the Alma Mater Fund, the organisation continued to provide direct assistance to pregnant students experiencing difficult circumstances. This included both financial support and guidance towards appropriate services offering further help.

The Her Voice initiative created space for women affected by abortion to share their experiences, contributing to a broader conversation around the issue. In addition, SPUC Pro-Life Scotland Ltd took part in the "Night to Shine" initiative, hosting an event aimed at offering a positive and inclusive experience for young adults with additional support needs.

Education and Youth Engagement

Educational outreach remained a key area of activity, with talks presentations delivered in schools across Scotland and elsewhere in the UK. These initiatives were complemented by an international youth conference, attended by approximately 250 participants, marking the largest gathering of its kind organised to date.

Project Truth continued to operate in towns and cities throughout Scotland, providing young people with opportunities to engage directly with the public while developing confidence and communication skills. Progress was also made in expanding the Project Truth Pods initiative, including activity in Dundee, and in developing the Project Truth Alumni network to encourage continued involvement beyond initial participation.

The Tiny Feet Club resources were made available to schools and families, offering educational material on early human development in an accessible and age-appropriate format. Work has also been undertaken to review and update these materials.

Communications and Media

The organisation maintained an active communications presence, delivering regular news content alongside longer-form articles and social media output across major platforms.

Video production continued to grow from the Glasgow studio, including ongoing work on the *Heartbeat* series. Efforts to develop staff skills in this area have supported improvements in both production quality and content range.

Representatives of SPUC Pro-Life Scotland Ltd also contributed to public discussion through appearances on television and radio, as well as coverage in national print media.

Fundraising and Organisational Support

A range of fundraising activities were carried out to sustain the organisation's work, including direct mail, email campaigns, volunteer-led initiatives, and engagement with major donors and legacy giving. Parish-based White Flower Appeals continued to play an important role in both fundraising and raising awareness.

Internal operations, including IT, finance, and administration, provided essential support to these activities. The fundraising team was further developed during the year, allowing for increased attention to telemarketing approaches. Collaboration with an external agency has also contributed to improved oversight and development of fundraising performance.

In parallel, work has progressed on strengthening the Major Donor programme, supported by the introduction of a structured five-year growth plan.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and the objectives as per the Articles have been noted above under 'Objectives and Activities'.

None of the trustees are members of the charity and the trustees who served during the year and up to the date of signature of the financial statements were:

M Burrows	
J Galloway	(Resigned 14 November 2025)
M Kobylarska	
J Deighan	
E Love	
E Ettle	
A McCartney	(Resigned 5 January 2026)
M Robinson	

The company continues to seek new appointees to its board. Recruitment is undertaken to supplement the existing skillset of the trustees as and when required. Appointment is made by the board as a whole on the recommendation of its chair or other existing trustees. Since being awarded charitable status, all trustees have undertaken training to ensure that they are aware of their additional responsibilities and any future appointees will undertake similar training as well as being made aware of their responsibilities under the various Companies Acts and the guidance provided by the Scottish Charity Regulator. None of the trustees has any beneficial interest in the company.

The day to day running of the charity is delegated to Mr John Deighan, who is the CEO, and who manages the charity.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006. The trustees' report was approved by the Board of Trustees.

J Deighan
Trustee
Dated: 17 September 2026

E Love
Trustee
Dated:17 September 2026

SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2026

The trustees, who are also the directors of SPUC Pro-Life Scotland Ltd (A Company Limited By Guarantee) 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 keeping adequate accounting records that 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

I report on the financial statements of the charity for the year ended 28 February 2026, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of SPUC Pro-Life Scotland Ltd (A Company Limited By Guarantee) for the purposes of company law) are responsible for the preparation of the financial statements 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)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

Linda Chalmers

Linda Chalmers, FCCA
Chalmers Accountants
Association of Chartered Certified Accountants
85 Glasgow Road
Dumbarton
G82 1RE
17 September 2026

SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 28 FEBRUARY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**2**	503,757	5,021	508,778	305,895	10,389	316,284
Other trading activities	**3**	12,262	-	12,262	9,994	-	9,994
Investments	**4**	4,851	-	4,851	2,942	-	2,942
Total income		520,870	5,021	525,891	318,831	10,389	329,220
Expenditure on:							
Raising funds	**5**	137,665	-	137,665	60,728	-	60,728
Charitable activities		233,381	9,900	243,281	222,339	36,028	258,367
Other expenditure	**11**	1,920	-	1,920	1,800	-	1,800
Total expenditure		372,966	9,900	382,866	284,867	36,028	320,895
Net income/(expenditure) and movement in funds		147,904	(4,879)	143,025	33,964	(25,639)	8,325
Reconciliation of funds:							
Fund balances at 1 March 2025		364,589	12,700	377,289	330,625	38,339	368,964
Fund balances at 28 February 2026		512,493	7,821	520,314	364,589	12,700	377,289

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

SPUC PRO-LIFE SCOTLAND LTD (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 28 FEBRUARY 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	**13**		34,657		17,076
Current assets					
Debtors	**14**	108,879		45,430	
Cash at bank and in hand		396,852		323,311	
		505,731		368,741	
Creditors: amounts falling due within one year	**15**	(20,074)		(8,528)	
Net current assets			485,657		360,213
Total assets less current liabilities			520,314		377,289
The funds of the charity					
Restricted income funds	**17**		7,821		12,700
Unrestricted funds	**18**		512,493		364,589
			520,314		377,289

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2026.

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 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 17 September 2026

J Deighan
Trustee

E Love
Trustee

1 Accounting policies

Charity information

SPUC Pro-Life Scotland Ltd (A Company Limited By Guarantee) is a private company limited by guarantee incorporated in Scotland. The registered office is 5-1 40 St Enoch Square, Glasgow, G1 4DH, however, work is also carried out at the London office as there are shared services with SPUC Pro-Life Limited.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's 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. 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 the foreseeable future. Thus the trustees 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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)**

Pro bono services provided to the charity are not recognised as incoming resources as they are provided on an ad hoc basis. Details of any pro bono services provided in the year is included in the donations and legacies note.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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 and fittings	25% Straight line

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

1.8 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.

1.9 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 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.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.10 Retirement benefits

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

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	196,700	5,021	201,721	138,016	5,784	143,800
Legacies	140,711	-	140,711	10,671	-	10,671
Grants	2,000	-	2,000	28,000	4,605	32,605
Membership fees	138,775	-	138,775	119,997	-	119,997
Donated goods and services	25,571	-	25,571	9,211	-	9,211
	503,757	5,021	508,778	305,895	10,389	316,284

3 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	12,262	9,994

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	4,851	2,942

5 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Advertising	25,552	1,100
Other fundraising costs	39,887	13,429
Depreciation and impairment	7,477	-
Support costs	64,749	46,199
	137,665	60,728

6 Expenditure on charitable activities

	Total 2026 £	Total 2025 £
Direct costs		
Staff costs	221,529	217,031
Night to Shine	-	4,563
Youth Conference costs	271	745
Studio expenses	5,676	-
Alma Mater expenses	905	-
Care Not Killing	5,000	-
	233,381	222,339
Restricted expenditure	9,900	36,028
	243,281	258,367
Analysis by fund		
Unrestricted funds	233,381	222,339
Restricted funds	9,900	36,028
	243,281	258,367

7 Grants Payable

There were 17 Alma Mater grants totalling £9,900 paid to individuals during the year.

8 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,950	1,800
Depreciation of owned tangible fixed assets	7,477	-

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year with the exception of Mr J Deighan. No expense payments were paid to trustees during the year with the exception of Mr J Deighan who was reimbursed £183.54 for expenses incurred to fulfil his SPUC Pro-Life Scotland Ltd role.

10 Employees

The average number of employees during the year was:

	2026	2025
	Number	Number
	7	6

Employment costs	2026	2025
	£	£
Wages and salaries	188,202	187,944
Social security costs	22,443	17,618
Other pension costs	10,884	11,469
	221,529	217,031

On 1st April 2022, all SPUC Pro-Life Scotland Ltd employees were transferred to the SPUC Pro-Life Ltd payroll, (similar to a TUPE transfer), and all employees are jointly employed by SPUC Pro-Life Ltd and SPUC Pro-Life Scotland Ltd. SPUC Pro-Life Ltd re-charges a portion of the total wages costs to SPUC Pro-Life Scotland Ltd for their share of the costs. The total number of employees is 43 and approximately 1/7 of the total wages costs are re-charged to SPUC Pro-Life Scotland Ltd. During the year SPUC Education and Research Trust charged SPUC Scotland a cost of £4,816.

11 Other

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Independent review fee	1,920	1,800

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 March 2025	23,426
Additions	25,058
At 28 February 2026	48,484
Depreciation and impairment	
At 1 March 2025	6,350
Depreciation charged in the year	7,477
At 28 February 2026	13,827
Carrying amount	
At 28 February 2026	34,657
At 28 February 2025	17,076

14 Debtors

Amounts falling due within one year:	2026 £	2025 £
Other debtors and accrued income	108,879	43,800
Prepayments	-	1,630
	108,879	45,430

15 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	7,821	5,728
Accruals	12,253	2,800
	20,074	8,528

16 Retirement benefit schemes

Defined contribution schemes	2026	2025
	£	£
Charge to profit or loss in respect of defined contribution schemes	10,884	11,469

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.

17 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 March 2025	Incoming resources	Resources expended	Balance at 28 February 2026
	£	£	£	£
Alma Mater	12,700	5,021	(9,900)	7,821
	12,700	5,021	(9,900)	7,821

18 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 March 2025	Incoming resources	Resources expended	At 28 February 2026
	£	£	£	£
General funds	364,589	520,870	(372,966)	512,493

18 Unrestricted funds **(Continued)**

Previous year:	At 1 March 2024	Incoming resources	Resources expended	At 28 February 2025
	£	£	£	£
General funds	330,625	318,831	(284,867)	364,589

19 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Fund balances at 28 February 2026 are represented by:						
Tangible assets	34,657	-	34,657	17,076	-	17,076
Current assets/(liabilities)	262,612	12,700	485,657	321,874	38,339	360,213
	297,269	12,700	520,314	338,950	38,339	377,289

20 Related party transactions

SPUC PRO-LIFE LIMITED, is a private company limited by guarantee registered in England which shared common directors (John Deighan, Michael Robinson & Marysia Kobylarska) and is a member of SPUC Pro-Life (Scotland) Limited.

The company received a share of membership income form SPUC PRO-LIFE LIMITED totalling £138,775 (2025: £119,997), the balance due to the company at the year end was £9,619 (2025: £12,694).

SPUC PRO-LIFE LIMITED re-charged a share of salary costs to the company based on an agreed proportion of SPUC PRO-LIFE LIMITED's total salary costs in relation to duties they performed for the company, the total in the year was £216,712 (2025: £207,845). The balance due by the company at the year end was £nil (2025: £nil).

SPUC PRO-LIFE LIMITED re-charged costs incurred on behalf of the company, the total in the year was £33,478 (2025: £ nil). The balance due by the company at the year end was £nil (2025: £nil).

SPUC PRO-LIFE LIMITED collected income on behalf of the company, the total in the year was £25,857 (2025: £35,188). The balance due to the company at the year end was £13,914 (2025: £14,638).

SPUC EDUCATION AND TRUST ("the Trust") is a private company limited by guarantee registered in England and shared a common director (John Deighan).

The company paid £4,816 (2025: £9,184) towards the wages of an employee of the Trust in respect of duties carried out by that employee on behalf of the company.

The company paid £9,986 (2025: 17,050) in respect of costs incurred by the company on behalf the Trust.

The company received a grant of £nil (2025: £28,000) from the Trust in support of the activities of the Company.

The balance due from the Trust at the year end was £9,986 (2025: £9,077).