

Charity registration number SC037494 (Scotland)

Company registration number SC306268 (Scotland)

PROSTATE SCOTLAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

PROSTATE SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr A Gregor Mrs J Greig Prof. S McNeill Mr R Wilson Mrs M McNeill Mr B Thomas Mr M Charles Mr B Laurie	(Appointed 19 August 2024)
Secretary	Mrs M McNeill	
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

	Page
Trustees' report	1 - 11
Independent auditor's report	12 - 14
Statement of financial activities	15
Balance sheet	16
Notes to the financial statements	17 - 31

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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 the company are to advance education and health in relation to prostatic disease and the relief of ill-health through the advancement of treatment and management of prostatic diseases by all or some of the following means: -

- the advancement of education about the prostate gland, its diseases and their treatment;
- the funding of provision of counselling, support and advice for those affected by prostate disease;
- research into prostate disease in Scotland or elsewhere;
- the provision of funding to purchase and maintain surgical equipment for the treatment of prostate disease.

Strategic priorities for 2024:

1. Taking forward the charity's activities to provide information, help and support to men with prostate disease and their families
2. Extending the range of and establishing further support services for men with prostate cancer through the further development of the COMPASS project, including with further Prostate FFIT exercise courses, and further Living Well with Prostate Cancer courses in a wider number of areas across Scotland
3. Developing the charity's Information and Advice materials for men with prostate cancer and disease and for health professionals and steps towards further digital materials
4. Developing and extending the charity's fundraising activity and base as well as continuing to place emphasis on communication with supporters Extending the charity's capacity to support its fundraising, services and activities
5. Taking forward targeted awareness action about prostate disease, including on early detection
6. Further development of policy awareness and inclusion of prostate issues in national health/public policy including on BPH
7. Rolling out the Prostate Champions initiative in partnership with the Grand Lodge of Scotland
8. Rolling out the PROSPACK initiative, providing support and care packs for men being treated for prostate cancer
9. Taking forward the training fund for robotic surgery in Scotland

The trustees have paid due regard to guidance issued by Office of the Scottish Charity Regulator (OSCR) in deciding what activities the charity should undertake.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

2024 was a busy year for Prostate Scotland in achieving our strategic objectives and delivering our Vision. Both the staff and Board team changed and we recruited more volunteers. Throughout the year, our team continued to deliver our core services whilst reviewing and developing transformational plans to enable us to achieve our objectives of reaching more men, working with healthcare teams in treatment centres across Scotland and rolling out support for men impacted by prostate disease and cancers, helping men to live better with prostate cancer.

Key achievements in 2024

- 39 Toolbox Workshops were delivered to organisations across Scotland, reaching 805 people
- 178 Awareness Talks were delivered by Prostate Champions in partnership with The Grand Lodge of Scotland, reaching 4,238 people
- 20,304 leaflets were distributed, either downloaded digitally or given to people through awareness talks, promotions or through our healthcare partners in treatment centres around Scotland
- 5 Prostate Football Fans in Training (PFFIT) programmes were delivered with our partners at Scottish Professional Football League Trust (SPFLT), at Kilmarnock Football Club (2 programmes), Rangers, St Johnstone and Aberdeen
- 75 “players” completed our PFFIT programmes
- 23 Living Well with Prostate Cancer (LWwPC) courses were delivered with our partners at Maggie’s
- 174 men completed LWwPC courses
- 456 Prospacks were distributed to men following treatment at St Johns, Raigmore, the Western General Hospital and The Spire in Edinburgh

How we have delivered our strategic priorities during 2024

1. Continuing to take forward the charity's activities to provide information, help and support to men with prostate disease. Extending the charity's capacity to support its fundraising, services and activities.

As we strive to reach more men and professional healthcare providers, we have invested in new staff, introducing new roles and skills to the staff and board team. We have strengthened governance, building management information, introducing more structure to staff and volunteer management, reviewing policies and procedures and enhancing our digital communications.

Changes in our Staff Team

The Trustees would like to thank Adam Gaines who retired as Director in September 2024, after 17 years of commitment and service to Prostate Scotland. Adam was the first member of staff working at Prostate Scotland and has built the charity to be the organisation it is today. Adam's professionalism and hard work is noted and the Trustees would like to wish him well in his next chapter. Another departure from our team was Penny Hand, Finance Controller, who left in August to work in England giving her a better life work balance; we would like to thank her for her service to Prostate Scotland and wish her luck in her new job. Penny's replacement, Dr Sam Ross, has been recruited and will start working with us in February 2025.

In June, the Trustees welcomed our new CEO, Alison Wright. Alison has worked in the third sector for over 20 years, moving to us from her role as CEO with Carers of West Lothian. A new role of Head of Operations was also created, with Sam Robertson joining us in February. Amber Chang joined the team as Communications and Fundraising Supporter Assistant in May but left to return home to Taiwan in January 2025. In December Dr Helen Fleming joined the team in a new post of Volunteer Coordinator to develop our volunteer team and to coordinate the important work of our Prostate Champions. In early 2025 we expect to replace our Communications and Fundraising Supporter Assistant and to recruit an Administrator and Research Coordinator to lead a research project into mens' experiences of prostate disease in Scotland.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Changes to our Board of Trustees

After 13 years of service as Treasurer, Mary Hallam stepped down from the Board in July 2024. Mary helped us to build robust financial management and reporting. In August 2024, we created a new Finance and Risk Committee which is led by Mark Stafford Charles who is joined by Barry Laurie, a new Trustee, to work on the Committee. Barry brings with him a wealth of experience as a Chartered Accountant, Tax Specialist and Trustee of The Hospitality Industry Trust Scotland. Graeme Conn, Consultant Urologist at Glasgow also stepped down from the Board in July after 10 years on the Board. The Trustees would like to express their thanks for Mary and Graeme's commitment and work on our Board.

We undertook a board skills audit and will create Succession and Board Development Plans informed by the audit which we will roll out in 2025.

Volunteers

Our new Volunteer Coordinator will be responsible for developing a more formal structure and support framework for our volunteers. We currently have 93 volunteers working with us in different roles from the PAGES group to our Prostate Champions.

Increasing our visibility

With more dedicated marketing resources recruited in 2024 we are building regular digital marketing campaigns to raise awareness, share information and raise funds for our charitable activities. We are building our visibility on a range of social media platforms including LinkedIn, Facebook and Instagram, moving towards sharing information, statistics and mens' stories to celebrating and promoting the amazing fundraising activities our supporters run for us.

During 2024 we commissioned a PR expert, Julie from Holler PR, who developed a 3 month communications plan focusing on promoting Prostate Football Fans in Training starting in Aberdeen and our Burns Supper in January 2025. Following Sir Chris Hoy's announcement of his own prostate cancer diagnosis in late 2024, Prostate Scotland saw an increase in press contacts and with Julie's help we managed high profile PR opportunities with STV and BBC Reporting Scotland and BBC Radio. As a result of improved press coverage, we initially saw an increase in visits to our website of 255% and an increase to our online symptom checker of 209%. Media interest continues as we move into 2025 with media outlets regularly asking for comments or interviews.

Governance

When our Treasurer stood down we reviewed our financial oversight resulting in creating a new Finance and Risk Committee. A new Governance Framework was implemented later in the year, ensuring regular reviews of policy and procedure. Our Risk Register reviews in 2024 identified changes in risk particularly around increasing our reach and fundraising sustainability. We have taken steps to mitigate the risks by increasing the capacity of the fundraising team and employing a Volunteer Coordinator to recruit volunteers who will deliver awareness talks. A new CRM, Donorfy, will be rolled out in 2025 and work is underway to identify KPIs which will be reported quarterly. We are changing our management reporting to reflect additional data now being gathered, linking fundraising to impact from delivering our charitable activities.

2. Extending the range of and establishing further support services for men with prostate cancer through the development of the COMPASS project, including more Prostate FFIT exercise courses and Living Well with Prostate Cancer courses in a more areas across Scotland

2024 has been a good year for our COMPASS project with programmes run throughout the year generating excellent evaluations demonstrating the impact of this project.

We continued to work with Maggie's and Ayrshire Cancer Support to deliver Living Well with Prostate Cancer courses, a 6-week health and wellbeing programme for men with a diagnosis of prostate cancer. During 2024, 340 men participated in 45 LWwPC courses. In COMPASS's second year of this programme, we saw an increase of 209% in the number of participants over 2023. This year, we have reviewed content and made small improvements to modules to reflect feedback received. We introduced a partners support session for wives and partners of men diagnosed with prostate cancer; these groups have been very well received which has led to a monthly peer and partner support group at Ayrshire Cancer Support and ongoing partner groups at Maggie's Forth Valley and Lanarkshire. We hope to expand this during 2025.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Follow up research was done for LWWPC entitled "Investigating the impact of the Living Well with Prostate Cancer Programme – a follow up study" researched and written by Dr Suzanne Zaremba of Dundee University. This mixed methods research shows the LWWPC programme is highly valued, encouraging men to open up and share experiences. The evaluation found the course fills a gap in support services not offered by the NHS, by allowing men the opportunity to communicate with facilitators who have a working knowledge of healthcare protocols in place to support men with a diagnosis of prostate cancer. It is clear that a sense of community is created amongst groups and their facilitators, with friendships established between men and that men leave the course with a better understanding of how to manage treatment side effects and how to improve their general wellbeing. Men overwhelmingly reported that they do not feel alone in their prostate cancer journey. 10 recommendations were made from the evaluation about improvements that can be made to the course content; we are working to implement these recommendations by reviewing and amending where appropriate, course content or delivery methods.

Prostate Football Fans in Training (PFFIT) continues to be delivered successfully with our partners at Scottish Professional Football League Trust (SPFLT). This 12-week programme focuses on health, fitness and lifestyle; during 2024 we delivered 9 PFFIT programmes reaching 130 PFFIT "players". Outcomes from the course continue to demonstrate the impact of this support with some saying its been "life changing". We continue to gather mens' stories to share in PR and promotion of the programme to encourage sign up to new courses being run now in Aberdeen with plans to expand into Dundee in 2025.

Our Navigator App continues to be a well used resource and self management tool for men diagnosed with prostate cancer. 561 men are now using the Navigate App, 261 of which are very active users. In 2025 we will continue to evaluate the functionality of the app to increase the number of men using this valuable tool.

The Trustees would like to thank our partners, Nicky and Fiona at Scottish Professional Football League Trust, Craig and Sandra at Ayrshire Cancer Support and Alison and all Centre Managers at Maggie's Scotland. We would also like to thank the Community Football Trusts at Aberdeen, Kilmarnock, St Johnston and the cancer exercise support specialists, Gregor and Carol, who worked with us throughout the year to co-develop the content and delivery of the programmes. A final thanks to Lillian and her Urology team at Ayrshire and Arran NHS who continues to refer men to PFFIT at Kilmarnock resulting in waiting lists for every course run there.

2024 marks the final year of funding for this vital project and the Trustees would like to thank the funder who has supported us enabling us to deliver what is becoming a valuable support to men on their prostate cancer journey. Having set aside reserves over the last few years to sustain this project, we will continue to deliver COMPASS sourcing new funding for this at the end of 2025. Next year we will produce a COMPASS Impact Statement sharing some feedback and a case study demonstrating the difference these courses make for men living with prostate cancer.

3. Developing the charity's Information and Advice materials for men with prostate cancer and disease and for health professionals and take steps towards further digital materials

We have distributed over 20,300 leaflets this year, 18,652 were provided in printed format to health professionals and men. To meet need, information continues to be distributed digitally and in printed format through promotional events, talks and given out by our partners in treatment centres and charities in Scotland. Planning for 2025, we will review and update leaflets to distribute next year.

Our information continues to be peer reviewed through our PAGES advisory group. The trustees would like to thank all PAGES members; this group plays an important role in informing men and healthcare professionals through the charity's information service. Our PAGES group includes patients, former patients, clinical nurse specialists and clinicians from across Scotland. During 2024, PAGES members included:

- Mr Ben Thomas, Consultant Urologist, Western General/Borders General Hospital. Chair of PAGES.
- Professor Alan McNeill, Consultant Urologist, WGH – Edinburgh.
- Ms Stephanie Guillaumier, Consultant Urologist, NHS Fife
- Dr Angus Killean, Consultant Oncologist, WGH, Edinburgh
- Dr David Astill, patient representative
- Derek Brown, patient representative
- Mr Brian Corr, Clinical Nurse Specialist, Raigmore Hospital, Inverness
- Dr Andrew Dunlop, GP Principal, East Calder, Medical Practice.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

- Dr David Gillanders, Senior Lecturer, Clinical & Health Psychology, University of Edinburgh
- Camila Gozalez, Advanced Physiotherapist Practitioner, WGH
- Sioned Hancock, Advanced Physiotherapist Practitioner, WGH
- Scott Little, Clinical Nurse Specialist, WGH – Edinburgh
- Bill Taylor, Advanced Practice physiotherapist, Specialist in male pelvic health, lecturer
- Alison Wright, CEO, Prostate Scotland
- Mae Bell, Information and Advice Manager, Prostate Scotland
- Elaine Stewart, Services Development Manager COMPASS, Prostate Scotland

Information is also distributed through our website with the most popular leaflets being Brief Guide, Exercise Before Surgery, Watchful Waiting. A Start leaflet, PSA Test, In the Family, EBRT, Prostate Biopsy, Hormone Therapy and Minimum Surgery Access.

Another way we are enabling people to get information on prostate disease and cancer is through our digital marketing campaigns, driving more people to our website. During late 2024, we expanded our social media activity creating targeted social media campaigns and will continue to do this into 2025 as we use digital marketing to reach a wider audience of men, families, supporters and professionals.

In the year, we saw an increase in website views and visits to the website, in part due to the announcement of Sir Chris Hoy's diagnosis which brought prostate cancer into sharp focus. In 2024 we had approximately 90,000 page views and 43,000 visits of which 70% were new users with 31,000 active users.

4. Developing and extending the charity's fundraising activity and fundraising base as well as continuing to place emphasis on communication with supporters.

2024 was again a very busy and successful fundraising year for Prostate Scotland, raising a total of £643,315 (2023 £381,958) which represented an increase of 68.5% over 2023. Donations, grants, legacies and Gift Aid made up £658,043 (2023 £381,958). Grants and support from charitable trusts and foundations was £39,558 (2023 £14,000). Expenditure of £126,543 (2023 £93,377) was incurred on fundraising activities during the period. Donations, grants and legacies account for the largest elements of the charity's income 97.7%. Significant activity was taken forward during the period to communicate and engage with supporters of the charity.

The Grand Lodge of Scotland continues to be a valued partner of Prostate Scotland enabling us to reach out across Scotland to raise awareness as well as continuing to raise funds enabling us to expand our services and support. In particular donations from the Grand Lodge continues to support the distribution of Prospacks, the Prostate Champions initiative raising awareness and the development of the BPE Research Project which will be rolled out in 2025. In addition the Grand Lodge provided £170,600 in unrestricted funding to help us develop our charitable activities. We will allocate this funding to: development of the Prostate Champions initiative, increased awareness raising in the North and West of Scotland through a geographic expansion programme, continued support for production of information resources and Prospack distribution.

The trustees would like to specifically thank the Grand Master Mason, the Immediate past Grand Master Mason, the Benevolence and Care Committee, Tom Davidson the Grand Almoner, Dawn Oliff and all the Provincial Grand, District and daughter lodges across Scotland and overseas who kindly contributed to the Prostate Scotland cause during 2024.

We have continued to benefit from financial support from a grant financing the work of the COMPASS project which continues to support men living with prostate cancer, delivering health and wellbeing and peer support to men through Prostate Football Fans in Training, Living Well with Prostate Cancer and the Navigator App.

Again in 2024, the Burns Supper held annually in aid of Prostate Scotland by Prestonfield raised funds for our work, donating £25,792 to the cause. The Trustees would like to thank James Thomson, Alan McGuigan, Gavin Thomson and the team at Prestonfield who hosted us again in 2024.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees are extremely grateful to all our donors, supporters and incredible fundraisers who continue to arrange both novel and traditional events to fundraise for Prostate Scotland. The range of fundraising activities continues to inspire us and other fundraisers.

Prostate Scotland also continued to receive donations from families and friends of loved ones who had passed away, making donations in the memory of those they had lost. The Trustees would like to express condolences and acknowledge these generous donations. In addition, we received a number of legacy gifts during the year.

5. Taking forward targeted awareness action about prostate disease, including on early detection

Prostate Scotland raises awareness of prostate disease and cancer by delivering awareness talks across Scotland. We deliver these either through our Toolbox Workshops delivered to staff teams to a range of organisations and in 2024, through a new initiative involving volunteers from The Grand Lodge of Scotland, called Prostate Champions. We will say more about this initiative in the sections below.

39 Toolbox Workshops reaching 805 people, including women, were delivered to organisations including Keir Construction, Morrison Construction and Dalkia as well as in Mens Sheds and Rotary clubs. During 2024 we rolled out an extensive programme delivering talks to several watches of Scottish Fire Brigade Service which continues in 2025. An extended period of staff absence due to illness meant we didn't see an increase in 2024 over 2023 however the number of people reached and talks given as we move into 2025 is increasing over the previous year.

6. Further development of policy awareness and inclusion of prostate issues in national health/public policy including on BPH

With a change in leadership in 2024, we have made limited progress in developing links with policy stakeholders on prostate health however we have reached out to the other prostate cancer charities in the UK including Prostate Cancer UK, Prostate Cancer Research, Prostate Cymru and TACKLE Prostate Cancer, holding regular meetings with them to discuss UK wide progress in matters relating to policy for prostate cancer in particular; we will continue to drive this collaborative approach to raising awareness with policy decision makers in 2025.

We are planning to launch a research project to gather data and experiences of men affected by benign prostate enlargement (BPE) in 2025; this research will be made possible with support from the Grand Lodge of Scotland and funds set aside by Prostate Scotland over the last two years. The learnings from this research will inform a conversation to influence policy and practice in diagnosing, treating and supporting men impacted by benign prostate conditions.

We continue to attend Scottish Medicine Consortium meetings through the Scottish Cancer Coalition to represent patient experience in the roll out of medications for prostate disease and cancer. During 2024 we input to discussions on the approval of Relugolix (Orgovyx) for use by NHS Scotland; approval was published in October 2024. In 2025 we will continue this work and will engage with SMC as required but we are not aware of any prostate medications being submitted for approval as we go into 2025.

7. Rolling out the Prostate Champions initiative in partnership with the Grand Lodge of Scotland

Last year we reported on a new project made possible through funding from The Grand Lodge of Scotland. During 2024 we recruited 65 masons to become Prostate Champions; their role is to deliver awareness raising talks in their lodges as well as in community groups in their communities. In the first year of this initiative, 178 talks were given by Prostate Champions, reaching 4,238 people; talks were delivered to men and women.

The initiative is working well and as we head into 2025 we are working hard to provide "leads" for our Champions to give them more opportunities to raise awareness in communities. The feedback we get from the Champions suggests they can see the difference these talks are making in mens' lives; men are sharing their own experience and in some cases, diagnosis, after having heard a talk given by the Prostate Champions. To build this successful project, we have hired a new Volunteer Coordinator, Helen, who joined us in December and will develop a Framework and Strategy to provide a formalised support and structure for this initiative.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8. Rolling out the PROSPACK initiative, providing support and care packs for men being treated for prostate cancer

Funded by the Grand Lodge of Scotland, Prospacks are packs given to men following prostate cancer surgery or treatment through some hospitals in Scotland. In 2024 we delivered 456 Prospacks through St Johns, The Spire, Western General and Raigmore hospitals. In 2025 we plan to develop and roll out the scheme to reach more hospitals particularly in the West so that all treatment centres around Scotland distribute the packs to men going through surgery, chemotherapy, radiotherapy or brachytherapy. We will also include an evaluation survey in the packs, asking men to give us their feedback on the contents of the bag and how it helped them following treatment.

9. Taking forward the training fund for robotic surgery in Scotland

As part of the ongoing partnership between Prostate Scotland and The Urology Foundation, two candidates were supported through the Robotic Fund for the 2024/2025 period. One award was made in support of a Fellowship application and one award supported a Clinical Visit application.

The total funding awarded across both candidates amounted to £15,000. Each recipient has received an initial payment, with the remaining balance to be released upon submission and review of their final reports.

This initiative continues to support the professional development of clinicians in robotic-assisted surgery, contributing to the advancement of urological care in Scotland.

We have £15,000 left in this fund at the start of 2025 and will work with The Urology Foundation to continue to deliver these but running down grants available in 2025.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The results for the year are set out in the statement of financial activities. Total funds raised during the year were £658,043 (2023 £391,049). Donations, grants, legacies and Gift Aid made up £643,315 (2023 £381,958). A surplus of £65,201 was made in the year.

Donations, grants and legacies account for the largest elements of the charity's income 98%. Grant and support from charitable trusts and foundations was £39,558 (2023 £14,000). Expenditure for the year was £600,867 (2023 £450,272). 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 £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 2024 income, 19% went on fundraising - equivalent to 21% of expenditure. In regard to expenditure in the year, 31% of total income was spent on support and governance costs, representing 34% of total expenditure. There was some extraordinary expenditure on administrative expenses, relating to an office move.

Key areas of expenditure in 2025 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 prostate disease across Scotland particularly taking forward a project into BPH;
- 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

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 an 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 9 months of total expenditure. The funds for the COMPASS project are restricted, as are the funds for the PROSPACKs and BPH research project. The trustees will continue to designate certain funds for key projects to assist in fulfilling key objectives.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud, error and other principal risks. The trustees have identified and reviewed its major risks and are satisfied that systems are in place to mitigate exposure to those risks.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Future Plans

2025 is shaping up to be a busy year as we review our governance and operational processes to implement the right structure and support for our growing team. We will focus on our priorities of reaching more men across Scotland and increase our visibility with healthcare professionals to ensure that Prostate Scotland is the first point of contact for men or healthcare professionals when it comes to prostate disease in Scotland.

Developing our 5 Year Strategy 2025 to 2030

During the latter part of 2024, we consulted with our stakeholders to understand what our strategic priorities should be over the next 5 years. This consultation will inform a new Strategy which we will roll out in early 2025. During 2025 we will:

- Launch a new 5 year strategy
- Improve our visibility in the West and North of Scotland
- Increase the number of awareness sessions delivered by Prostate Champions and our staff
- Co-deliver community health events with other health charities in Scotland
- Introduce a new CRM to drive improved management information and enhanced fundraiser support
- Recruit new skills and experience to the staff and board team
- Roll out our Prospacks initiative, delivering more packs to more men from more treatment centres in Scotland
- Review, identify new roles and recruit new volunteers
- Introduce a new Volunteer Strategy and Framework
- Roll out our COMPASS project, delivering support through our PFFIT and Living Well with Prostate Cancer courses with partners at SPFLT, Maggie's and Ayr Support Centre
- Conduct a marketing audit to inform a branding review and development of a new website
- Improve our reach, using digital marketing and PR campaigns to raise awareness and provide information to more men and their families
- Continue to scope out opportunities for collaboration and co-delivery with other health charities
- Roll out focused marketing campaigns aligning to a new Marketing Communications Strategy
- Improve media relations and engagement through dedicated PR support
- Expand the staff team to increase our delivery of charitable activities
- Roll out the Benign Prostate Enlargement Research project

Acknowledgements

The trustees would like to place on record their thanks to the supporters, donors, charitable trusts and to the Grand Lodge of Scotland, Rotary clubs and the many supporters undertaking fundraising activity for their generous support during the year. Thanks are also due to the hard work by the urology and oncology clinicians in treating and support prostate patients across Scotland. We should also like to thank and acknowledge the PS staff team for their hard work, dedication and effort taking forward and developing the charity's services and fundraising with such commitment.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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:

Mr I Conn	(Resigned 19 August 2024)
Dr A Gregor	
Mrs J Greig	
Mrs M Hallam	(Resigned 19 August 2024)
Prof. S McNeill	
Mr R Wilson	
Mrs M McNeill	
Mr B Thomas	
Mr M Charles	
Mr B Laurie	(Appointed 19 August 2024)

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 are no employees 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 budgets 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. The trustees have actively taken steps to mitigate the impact the pandemic may have had on the charity. Thus the trustees continue to adopt the going concern basis of accounting in preparing financial statements.

PROSTATE SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 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.

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: 8 September 2025

PROSTATE SCOTLAND

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 2024 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 2024 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 (as amended).

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.

PROSTATE SCOTLAND

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 (as amended) require 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.

PROSTATE SCOTLAND

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.

Other matters

The accounts to 31 December 2023 were not audited.

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 Call _____

**Sharon Collins (Senior Statutory Auditor)
for and on behalf of Thomson Cooper**

09-09-25
.....

**Chartered Accountants
Statutory Auditor**

22 Stafford Street
Edinburgh
EH3 7BD

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 2024

	Notes	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	632,831	10,484	643,315	318,423	63,535	381,958
Investments	3	14,728	-	14,728	9,091	-	9,091
Total income		647,559	10,484	658,043	327,514	63,535	391,049
Expenditure on:							
Raising funds	4	122,933	3,610	126,543	93,377	-	93,377
Charitable activities	5	355,596	118,728	474,324	217,121	139,774	356,895
Total expenditure		478,529	122,338	600,867	310,498	139,774	450,272
Net gains/(losses) on investments	10	8,025	-	8,025	21,631	-	21,631
Net income/(expenditure) and movement in funds		177,055	(111,854)	65,201	38,647	(76,239)	(37,592)
Reconciliation of funds:							
Fund balances at 1 January 2024		856,420	252,430	1,108,850	817,773	328,669	1,146,442
Fund balances at 31 December 2024		1,033,475	140,576	1,174,051	856,420	252,430	1,108,850

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 2024

	Notes	2024 £	2023 £	2023 £
Fixed assets				
Tangible assets	12	1,231		1,058
Investments	13	328,591		320,566
		329,822		321,624
Current assets				
Debtors	14	40,566	25,342	
Cash at bank and in hand		837,733	801,351	
		878,299	826,693	
Creditors: amounts falling due within one year	15	(34,070)	(39,467)	
Net current assets		844,229	787,226	
Total assets less current liabilities		1,174,051	1,108,850	
Income funds				
Restricted funds	17	140,576	252,430	
Unrestricted funds	18	1,033,475	856,420	
		1,174,051	1,108,850	

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 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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 8 September 2025

Mark Charles

Mr M Charles
Trustee

Company registration number SC306268

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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.

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Website	20% straight line p.a.
---------	------------------------

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	33.3% 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.

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.

1.10 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.

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds		funds	funds	
	2024	2024	2024	2023	2023	2023
Donations and gifts	588,796	10,484	599,280	304,964	63,535	368,499
Legacies receivable	44,035	-	44,035	13,459	-	13,459
	632,831	10,484	643,315	318,423	63,535	381,958

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from listed investments	6,557	5,904
Interest receivable	8,171	3,187
	<hr/>	<hr/>
	14,728	9,091
	<hr/>	<hr/>

4 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Staging fundraising events	52,683	3,610	56,293	42,463	-	42,463
Staff costs	70,250	-	70,250	50,914	-	50,914
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	122,933	3,610	126,543	93,377	-	93,377
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Staff and recruitment costs	58,340	44,796	103,136	109,301
Depreciation and impairment	1,056	-	1,056	1,315
Rent	26,169	2,610	28,779	20,551
Heat & light & phones	13,505	1,367	14,872	9,144
Promotional & awareness material	13,266	2,763	16,029	15,799
Courses & service provision	275	10,139	10,414	23,174
Printing & stationery	4,040	4,781	8,821	12,180
Maintenance	26,851	-	26,851	8,676
Travel & subsistence	534	7,999	8,533	5,932
Subscriptions	1,072	-	1,072	648
Robot equipment donations	-	-	-	8,609
Sundry	3,249	483	3,732	1,569
Legal & professional costs	350	4,920	5,270	650
Prospacks costs	-	8,796	8,796	17,274
Venue costs	3,502	-	3,502	2,353
Prostate FFIT costs	-	30,074	30,074	43,385
	152,209	118,728	270,937	280,560
Share of support costs (see note 6)	177,044	-	177,044	63,607
Share of governance costs (see note 6)	26,343	-	26,343	12,728
	355,596	118,728	474,324	356,895
	=====	=====	=====	=====

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Charitable activities (Continued)

For the year ended 31 December 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £
Staff and recruitment costs	63,506	45,795	109,301
Depreciation and impairment	1,265	50	1,315
Rent	20,551	-	20,551
Heat & light & phones	8,505	639	9,144
Promotional & awareness material	13,037	2,762	15,799
Courses & service provision	565	22,609	23,174
Printing & stationery	10,416	1,764	12,180
Maintenance	8,676	-	8,676
Travel & subsistence	1,834	4,098	5,932
Subscriptions	648	-	648
Robot equipment donations	8,609	-	8,609
Sundry	821	748	1,569
Legal & professional costs	-	650	650
Prospacks costs	-	17,274	17,274
Venue costs	2,353	-	2,353
Prostate FFIT costs	-	43,385	43,385
	140,786	139,774	280,560
Share of support costs (see note 6)	63,607	-	63,607
Share of governance costs (see note 6)	12,728	-	12,728
	217,121	139,774	356,895

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Support costs

	Support costs	Governance costs	2024	Basis of allocation
	£	£	£	
Staff costs	176,254	-	176,254	Allocated on time
Staff training	790	-	790	Allocated on time
 Audit fees	-	8,100	8,100	Governance
Accountancy	-	5,129	5,129	Governance
Legal and professional	-	13,114	13,114	Governance
 Analysed between Charitable activities	<u>177,044</u>	<u>26,343</u>	<u>203,387</u>	
 Analysed between Charitable activities	<u>177,044</u>	<u>26,343</u>	<u>203,387</u>	

For the year ended 31 December 2023

	Support costs	Governance costs	2023	Basis of allocation
	£	£	£	
Staff costs	63,607	-	63,607	Allocated on time
 Accountancy	-	5,198	5,198	Governance
Legal and professional	-	7,530	7,530	Governance
 Analysed between Charitable activities	<u>63,607</u>	<u>12,728</u>	<u>76,335</u>	
 Analysed between Charitable activities	<u>63,607</u>	<u>12,728</u>	<u>76,335</u>	

7 Net movement in funds

2024	2023
£	£

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

Fees payable for the audit of the charity's financial statements	8,100	-
Depreciation of owned tangible fixed assets	1,056	1,315
	<u>8,100</u>	<u>-</u>

8 Trustees

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

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	9	7
	=====	=====
Employment costs	2024 £	2023 £
Wages and salaries	271,329	196,937
Social security costs	21,728	13,893
Other pension costs	8,031	5,962
	=====	=====
	301,088	216,792
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

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 £85,618 (2023 - £49,154).

10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Revaluation of investments	8,025	21,631
	=====	=====

11 Corporation Tax

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

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Total
	£	£	£
Cost			
At 1 January 2024	11,024	12,857	23,881
Additions	-	1,229	1,229
At 31 December 2024	11,024	14,086	25,110
Depreciation and impairment			
At 1 January 2024	11,024	11,799	22,823
Depreciation charged in the year	-	1,056	1,056
At 31 December 2024	11,024	12,855	23,879
Carrying amount			
At 31 December 2024	-	1,231	1,231
At 31 December 2023	-	1,058	1,058

13 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2024	320,566
Valuation changes	8,025
At 31 December 2024	328,591
Carrying amount	
At 31 December 2024	328,591
At 31 December 2023	320,566

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	31,197	9,214
Prepayments and accrued income	9,369	16,128
	40,566	25,342

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,731	17,477
Other creditors	15,624	1,242
Accruals and deferred income	12,715	20,748
	<hr/>	<hr/>
	34,070	39,467
	<hr/>	<hr/>

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,031	5,962
	<hr/>	<hr/>

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.

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 January 2024	Incoming resources	Resources expended	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
BPH Research	31,767	200	-	31,967
	=====	=====	=====	=====
	252,430	10,484	(122,338)	140,576
	=====	=====	=====	=====

	Movement in funds			
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
Robot Appeal	6,655	-	-	6,655
Healthy Living & Exercise	572	-	-	572
COMPASS	321,442	-	(122,500)	198,942
Prospacks	-	31,768	(17,274)	14,494
BPH Research	-	31,767	-	31,767
	=====	=====	=====	=====
	328,669	63,535	(139,774)	252,430
	=====	=====	=====	=====

Robot Appeal Fund

This fund is the remaining donations from the Robot appeal. We will be looking to close this Restricted fund this year by allocating the funds to Robotic Surgery Training expenditure.

Healthy Living & Exercise Fund

This is a small fund that will be closed this year through expenditure in Compass that promotes Exercise and Healthy eating.

COMPASS

This fund will run down by the end of this year as the initial funding comes to an end. Compass will then become a designated fund and part of our Core Charitable Activities.

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.

BPH Research

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

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Designated 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.

	Balance at 1 January 2024	Movement in funds					Balance at 31 December 2024
		Incoming resources	Resources expended	Transfers	Gains and losses		
		£	£	£	£		
General Fund	524,310	476,609	(394,982)	-	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	647,559	(478,529)	-	8,025	1,033,475	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

For the year ended 31 December 2023

	Balance at 1 January 2023	Movement in funds					Balance at 31 December 2023
		Incoming resources	Resources expended	Transfers	Gains and losses		
		£	£	£	£		
General Fund	512,898	327,414	(204,800)	(132,833)	21,631	524,310	
Designated Information and Advice Fund	39,156	-	(70,350)	106,194	-	75,000	
Designated Prostate Disease Services and Research Fund	41,871	100	(2,541)	2,441	-	41,871	
Designated Prostate Awareness Fund	40,000	-	(24,198)	24,198	-	40,000	
Designated Robotic Surgery Appeal Fund	93,848	-	(8,609)	(35,000)	-	50,239	
Designated Legacy Project Fund	25,000	-	-	-	-	25,000	
Designated COMPASS Future Fund	65,000	-	-	35,000	-	100,000	
	817,773	327,514	(310,498)	-	21,631	856,420	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Designated funds

(Continued)

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 £75,000. 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 is used for hiring research staff and will be used this year for some of the BPH research expenditure.

Prostate Awareness

This fund is used for Toolbox workshops and public campaigns that increase the awareness of Prostate disease and prostate cancer through leaflets, social media and advertisement.

Robotic Surgery Training 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. Currently we are looking to continue this training for the current year and into 2025, but see less need for this fund in the future. Due to the reduction in demand we have decreased the amount of the fund by £35,000 and re-allocated this to the Compass Future Fund.

Legacy Project

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

Compass Future Fund

This fund has been recently developed to ensure that we have the resources to carry Compass forward when the current funding finishes at the end of 2024. We have increased the current designated amount of £65,000 to £100,000 by using £35,000 from the Robotic Surgery Appeal Fund. We are also hoping to increase this fund again through fundraising efforts by the end of the year.

Grand Lodge Donation

This funding will help develop the Prostate Champions initiative as well as increasing awareness in the North and West of Scotland through a geographic expansion programme and continuing support for production of information resources and Prospack distribution.

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19 Analysis of net assets between funds

	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
	=====	=====	=====

For the year ended 31 December 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	1,058	-	1,058
Investments	320,566	-	320,566
Current assets/(liabilities)	534,760	252,466	787,226
	856,384	252,466	1,108,850
	=====	=====	=====

PROSTATE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

20 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:

	2024	2023
	£	£
Within one year	18,500	15,720
Between two and five years	55,500	74,000
	<hr/>	<hr/>
	74,000	89,720
	<hr/>	<hr/>

21 Related party transactions

Transactions with related parties

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

Unconditional donations of £250 (2023: £2,775) were received from trustees or companies of which a trustee is a director.