

British Humanist Association, operating as:



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 December 2023

Company Number: 00228781

Charity Number: 285987

Humanists UK

Annual Report for the year ended 31 December 2023

The Board (the Directors of the Company and the Trustees of the Charity) presents its annual report along with the financial statements of the charity for the year ended 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102).

Legal and Administrative Details

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|---------------------|--|----------|------------------------------|--------|
| Status | The British Humanist Association (Humanists UK) originated as the Union of Ethical Societies in 1896, was incorporated as the Ethical Union in 1928 and became the British Humanist Association in 1967. Its working name became Humanists UK in 2017. It is a charitable company limited by guarantee, incorporated on 14 March 1928. Its governing instrument is its Articles of Association, adopted on 23 July 2011. | | | |
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| | Company number: | 00228781 | Charity number: | 285987 |
| Registered office | 39 Moreland Street, London, EC1V 8BB | | | |
| | | | | |
| Honorary officers | Chair | | Neil Hawkins | |
| | Vice Chair | | Neil McKain | |
| | Treasurer | | Ann O’Connell | |
| | | | | |
| Other Board members | Samira Ahmed (from 16 June) | | Ewan Main | |
| | John Adentitire (from 11 June) | | Stephanie Niven (to 25 June) | |
| | Alex Collis (from 18 November) | | Sophy Robinson | |
| | Roland Davis (from 11 June) | | Andrew Russell | |
| | Iain Deboys | | Emma Shepherd | |

| | | |
|---------------------|--|-------------------------------|
| | Tamar Ghosh (to 11 June) | Simon Walker-Samuel |
| | Charley Jarrett | Amy Walden (from 18 November) |
| | Ruth Kaufman | Kate West (from 11 June) |
| | | |
| President | Dr Adam Rutherford | |
| | | |
| Principal staff | Chief Executive | Andrew Copson |
| | Director of Ceremonies | Deborah Hooper |
| | Director of Communications & Development | Liam Whitton |
| | Director of Humanist Care | Clare Elcombe Webber |
| | Director of IT | Andrew West |
| | Director of Organisational Operations | Catriona McLellan |
| | Director of Public Affairs & Policy | Richy Thompson |
| | Acting Director of Public Affairs & Policy (from October 2023) | Kathy Riddick |
| | Director of <i>Understanding Humanism</i> | Luke Donnellan |
| | Head of People | Ann-Michelle Burton |
| | | |
| Auditors | Knox Cropper LLP, Chartered Accountants 65 Leadenhall Street, London, EC3A 2AD | |
| Bankers | The Co-Operative Bank plc 118-120 Colmore Row, Birmingham, B3 3BA | |
| Investment Managers | Barclays Wealth, 23 Lower Brook Street, Ipswich, IP14 1AQ BNY Mellon Fund Managers Ltd, PO Box 336, Darlington, DL1 9RF | |

Mission

By advancing the humanist approach to life, we inspire and support non-religious people to be happy, confident, and ethical, and we work with them for a better society.

Charitable Objects

Humanists UK's Objects are: 'The advancement of Humanism, namely a non-religious ethical life stance, the essential elements of which are a commitment to human wellbeing and a reliance on reason, experience and a naturalistic view of the world; the advancement of education and in particular the study of and the dissemination of knowledge about Humanism and about the arts and science as they relate to Humanism; the promotion of equality and non-discrimination and the protection of human rights as defined in international instruments to which the United Kingdom is party, in each case in particular as relates to religion and belief; the promotion of understanding between people holding religious and non-religious beliefs so as to advance harmonious cooperation in society.'

Structure, Governance and Management

The Board meets regularly during the year and at the beginning of each meeting members are requested to declare any conflicts of interest. These are detailed in notes 17 and 22 of the financial statements.

The Board reviews its performance and skills annually and new members are recruited to meet any needs or gaps identified.

The day to day management of the Association is delegated to its key management personnel as detailed in note 8 to the financial statements. Remuneration of the Chief Executive is set by the Board. Remuneration of other key management personnel is delegated to the Chief Executive.

Method used to recruit and appoint new Board members

Board members are recruited by election or by appointment, as set out in the Byelaws. Co-options until the next election can be made to fill vacancies arising among the elected Board members.

Induction and training of new Board members

New Board members are provided with a Trustee Handbook which contains information about their role and responsibilities as recommended by the Charity Commission. This includes: the trustee role description and personal specification relevant to the role, the confidentiality policy and the eligibility requirements for becoming a trustee, and a Code of Conduct. They are also supplied with a copy of the Articles of Association, and other governance documents including past reports. Induction meetings covering the background to current matters take place with the Vice-Chair, the Chief Executive and key members of the staff team.

Training on matters relevant to the role and responsibilities of Board members is encouraged and the Board subscribes to literature pertinent to good governance.

Public benefit

The Board is confident that Humanists UK's work benefits the public in significant ways by promoting human rights and offering comprehensive support and services to humanists and the non-religious. Our activities are rigorously aligned with legal standards and Charity Commission guidelines on public benefit. The main areas where our work makes an impact include:

- We lead in educating the public about humanism, providing a moral framework for those without religious beliefs. Our efforts extend through various channels, including our website, public lectures, and educational materials designed for schools, ensuring that knowledge about humanist values and ethics is accessible to all.
- Our celebrants meet a growing public demand for non-religious ceremonies—such as baby-namings, weddings, and funerals—that reflect personal beliefs. Our goal is for every individual desiring a humanist ceremony to have access to one, facilitated by our skilled network of highly trained humanist celebrants.
- We provide vital humanist pastoral support in environments traditionally served by religious chaplains, such as prisons and healthcare settings, ensuring that the non-religious receive the same level of suitable emotional support and care in times of need. Our trained specialists also provide expert assistance to vulnerable groups neglected by other services, namely 'apostates' and non-religious asylum seekers
- Our policy unit defends the rights of humanists and the non-religious by promoting compliance with the Human Rights Act 1998 and the Equality Act 2010, particularly against discrimination by public authorities on the grounds of religion or belief. Our advocacy efforts include engaging with government bodies and calling for legal reforms to develop these protections further for the benefit of all.
- We bolster local humanist groups and contribute to building a harmonious, pluralistic society, building bridges between non-religious people and those with other beliefs. Our work supports the positive contributions of humanists in various community settings.

The Board considers that these initiatives not only support humanists and the non-religious but also enrich the wider public, fostering an environment of non-discrimination and enhanced understanding of humanist perspectives.

Report on progress towards our five Outcomes

By advancing the humanist approach to life, we inspire and support non-religious people to be happy, confident, and ethical, and we work with them for a better society. Below, we report on our activity over the course of the year, against the five Outcomes set by the Board as our strategy. Many of our activities overlap and meet more than one Outcome.

More people knowing what humanism is and more non-religious people with humanist beliefs and values recognising themselves as humanists

We continued to develop our various educational programmes to do with humanism.

Humanist Heritage

Our Humanist Heritage project, aimed at broadening public awareness of the extensive history of humanism in the United Kingdom, saw continued development. This progress was marked by the introduction of fresh web articles, educational materials, guided walks, video content, lectures, events, and social media initiatives. Later in the year, the project received a significant boost with grant funding from the National Lottery Heritage Fund. The funding was specifically allocated to the digitization of our archives, the creation of a guided virtual tour of Conway Hall, and the commemoration of the 45th anniversary of our section LGBT Humanists.

The majority of activity was focused on the Humanist Heritage website, which received 93,000 hits (57,000 in 2022), mainly driven by Google search traffic. We uploaded 41 new articles on people, places, landmarks, objects, and historical groups (139 in 2022). In March, we produced a suite of new resources for schools connected with our *Understanding Humanism* website, including 'Stories of Humanist Women', an illustrated resource for International Women's Day. In November, we released a new animated video narrated by our patron Hannah Peel, 'Humanist history: from radical ideas to common sense'. Internally, we reorganised our Humanist Ceremonies Funeral Tribute Archive as a Humanist Heritage project, creating a lasting historical record of the humanist funerals, of interest to cultural historians and anthropologists.

In-person public engagement with the project was ongoing all year, with 'touring' talks about humanist history organised in Kent, Belfast, Bristol, and in Liverpool as part of our annual convention. In February, we supported the unveiling of a new blue plaque for 19th century humanist activist Emma Martin by Bristol Humanists with an event and pop-up exhibition about Humanist Heritage fronted by our Vice President Alice Roberts and the Lord Mayor of Bristol, attracting local media coverage and social media interest. This coincided with a new guided walk of Bristol's humanist heritage released through the Go Jauntly app. Our Rosalind Franklin Lecture in March took a Humanist Heritage

theme, with Sarah Bakewell focusing on portraits of significant humanist women in history (about which more below). In April, we hosted the book launch for *The Humanist Movement in Modern Britain: A History of Ethicists, Rationalists and Humanists* at Conway Hall. It was chaired by Samira Ahmed and attended by dozens of academics in the field. In November, alongside Dr Clare Stainthorp of Queen Mary University, London, we also delivered a workshop as part of the nationwide humanities festival Being Human. Our event, 'Great and Good?', held at Conway Hall, introduced four historical humanists and explored the qualities of a 'hero'.

Events

Events continued to be one of our most important vehicles for communicating with large audiences about aspects of the humanist approach to life, as well as a rich source of high-quality content for our YouTube channel, where videos were viewed 440k times over the year (426k in 2022).

Our most high-profile events remained those in our Annual Lectures and Medal Series. In February, we awarded our annual Darwin Day Lecture Medal to paleobiologist Professor Anjali Goswami as part of a hybrid online-and-in-person event at Conway Hall in London. She lectured on *'The Speed of Life: A Deep Time Perspective'*, chaired by our Vice President Professor Alice Roberts, to a combined audience of over 1,000. In March, we awarded Sarah Bakewell our Franklin Lecture Medal as part of a lecture on *'Humanly Possible: 700 Years of Humanist Freethinking, Enquiry, and Hope'*, emphasising women's stories in her recent book of the same title, chaired by Samira Ahmed and attended by 500 (online and in-person). We awarded Dr Caroline Dodds Pennock our Voltaire Lecture Medal in November for her lecture *'On Savage Shores'*, about early visits to Europe by indigenous Americans, attended by 650 (online and in-person), and chaired by our President Dr Adam Rutherford. We awarded the Holyoake Lecture Medal to environmentalist Zion Lights in November for a provocatively titled lecture *'Could we even just stop oil?'* (200 online). And for the Blackham Lecture in December, we awarded the medal to Dr Roi Cohen-Cadosh for his talk on *'Pay Attention! Neuroscience, ethics, and ADHD'* (600 online).

Our annual convention took place in Liverpool in June and was our biggest event, with a wide array of speakers and entertainers including Dr Adam Rutherford (President), broadcaster Samira Ahmed; comedians Hannah Platt, Lee Peart, and Robin Ince (patron); legal expert Dr Susie Alegre (patron); anthropologist Dr Robin Dunbar (patron); epidemiologists Professors Kate Pickett and Richard Wilkinson (patrons); historians S I Martin (patron), Dr Callum Brown, and Madeleine Goodall (staff); author Emily Kenway; psychologist Dr Chris French (patron); and a panel of humanist politicians made up of Tommy Sheppard MP (Chair of the UK All-Party Parliamentary Humanist Group, SNP), Cllr Clare Delderfield (Lib Dem), Neil Garratt AM (Conservative), and Cllr Rachel Taggart-Ryan (Labour). Nearly 500 attended, compared with 300 in Belfast in 2022.

Our wider programme of both online and in-person events and lectures on various topics relating to humanism continued throughout the year, as well as our popular

online series of *In Conversation With...* events with thinkers and entertainers on a subject where they have deep insight or expertise. Other highlights included a special event with our patron Dr Henry Marsh on *Matters of Life and Death* in January; book launches for *The Little Book of Humanist Funerals*, the textbook *Understanding Humanism*, and the history book *The Humanist Movement in Modern Britain*; and a large in-person event with our patron Dr Adam Kay attended by 900 in May, at which we awarded him the Voltaire Lecture Medal we had intended to give him in 2020, prior to the pandemic.

Social media and web content

We continued to reach very large numbers of people through our social media channels, which have become one of the main places to publish new educational content about humanism, alongside news relating to our services and public policy work. Our primary Humanists UK social media channels reached 16.2 million people (a 93% increase on 8.4 million in 2022) on Facebook, 22 million on Twitter (26 million in 2022), and 240,000 on Instagram (430,000 in 2022). Across the platforms, we have had to experiment with content forms and tactics due to constant changes to algorithms, user experience, and new schemes from social media product owners to generate income.

In August, we ran a campaign of graphics and photography content across our social media channels called 'Humanist Bookshelf', which highlighted humanist authors, thinkers, and historical figures with relatable quotations, and sought user interaction. This received 4.5 million hits across various platforms. We received 61,000 hits on our web page on humanism (52,000 in 2022), and had 77,000 users of our 'How humanist are you quiz?' (equal to 2022).

The sixth season of our *What I Believe* podcast was launched in September with Sandi Toksvig as its first guest, late in the year, receiving 67,000 downloads in 2023 through services like Apple Podcasts and Spotify (56,000 in 2022, when we published more seasons).

Education resources (Understanding Humanism)

The *Understanding Humanism* website received 163,000 hits (142,000 in 2022) and our resources were downloaded 39,000 times (40,000 in 2022). Our separate *Assemblies for All* website, which collates industry-best resources to assist teachers with putting on inclusive assemblies on a range of subjects, received 191,000 page views (down from 226,000 in 2022). Meanwhile, our network of over 200 trained and accredited school speakers made over 650 school visits and spoke to a record total of 68,000 pupils (up from 60,000 in 2022).

In February, we launched our new animated video with Professor Alice Roberts, *One Life, Live it Well*, which described the humanist approach to life. This was seen 17,000 times on YouTube and led to 15,000 hits on the *Understanding Humanism* website. A second animation, *Where do we come from?*, again with Alice Roberts, addressed the

scientific origins of the universe and the diversity of life on Earth from a humanist point of view, to improve representation of non-religious and scientific views in RE. Launched in July, this was seen over 7,000 times on YouTube and led to 7,000 website hits. A final video on Humanist Heritage, animated by Hannah Peel, was launched in November; *Humanist history: from radical ideas to common sense* received 4,500 YouTube hits and generated 5,200 hits on the Humanist Heritage website.

Our *Where do we come from?* video proved particularly popular with students at our stall on Schools Day at the *New Scientist Live* exhibition later in the year. As well as speaking to hundred members of the public over the whole of the wider weekend, Understanding Humanism volunteers on Schools Day handed out over 100 copies of our *What is humanism?* leaflets to secondary school students, and donated 50 copies of the *What is humanism?* book by Michael Rosen and Annemarie Young.

Teacher training

We significantly expanded the reach of our teacher training work, training 615 teachers (up from 397 in 2022) as part of initial teacher training, which we did through events at King's College London, University College London, University of East London, Roehampton University, St Mary's University, Canterbury Christ Church University, Winchester University, and Edge Hill university. Separately, we also delivered teacher CPD at teacher training events, including the *Strictly RE* teachers conference, an RE teachers conference in Bristol, a training afternoon for the Paradigm Trust, via Standing Advisory Councils on RE, and our own online webinars series.

SACREs and SACs

We continued to help local authorities to improve teaching about humanism in schools by supporting humanist representatives on Standing Advisory Councils on Religious Education in England and Standing Advisory Councils on Religion, Values, and Ethics in Wales (known as SACREs in England and SACs in Wales). We ended the year with humanists representatives on 138 councils (up from 129), including 114 where a humanist sat as a 'full member' (up from 77). This was undoubtedly boosted by the impact of our *Bowen* legal case, which triggered numerous councils to correct their past refusal to admit humanists as full members. Separately, we found and appointed a Channel Islands Humanists representative on Jersey's Religious Education Advisory Council, the island's equivalent of a SACRE.

Throughout the year, we supported our school speakers, SACRE and SAC reps with regular webinars, organised both nationally and regionally, and with termly newsletters. We also organised a special Education Day conference attended by 60 SACRE/SAC reps and humanist school speakers (up from 50 in 2022).

Books about humanism

We continued to promote humanism via the books *The Little Book of Humanism* (released in 2020), *The Little Book of Humanist Weddings* (released in 2021), and The

Little Book of Humanist Funerals (released in 2023). As is expected after three years, sales on the first two books have slowed. But we only narrowly missed out on *Sunday Times* best-seller ranking for the *Funerals* book when it was released later in the year.

Dialogue

We continued to expand understanding of humanism among religious people through our dialogue programme. Our network of trained dialogue volunteers had an extremely productive year, and remained stable at 124 members (123 in 2022). Activity took place in all corners of the UK, and was extremely varied. This included virtual meetings with the Inter Faith Network UK; discussions with the Bible Society/Theos; events with the 'Together' social cohesion group alongside Anglican bishops; supporting refugees with a day trip to Camber Sands alongside Religions for Peace UK; an Age UK-hosted event with the Muslim Council of Britain; and activities organised in partnership with local humanist groups, faith and belief forums, and SACREs in Leeds, Plymouth, Kingston, Sheffield, Bradford, Wimbledon, Bristol, Cheltenham, Lancashire, Canterbury, Leicester, Loughborough, Ipswich, Norfolk; and Wrexham.

We also continued to work with our patron Richard Norman on his academic dialogue series on *Religion and Atheism - Beyond the Divide*, which led to Routledge commissioning a follow-up book with the working title *Religion and Atheism in Dialogue: doing difference differently*.

Separately, our public affairs team collaborated with the UK Baha'i Community on a joint statement at the UN Human Rights Council condemning the persecution of religion or belief minorities.

More non-religious people living happier, more confident, and more ethical lives

Our network of trained and accredited humanist celebrants, Humanist Ceremonies, remained stable at 567 members (558 in 2022) across England, Wales, Northern Ireland, Jersey, Guernsey, and the Isle of Man. We saw relative stability in the number of recorded ceremonies (10,500 ceremonies, compared with 10,965 in 2022). Our weddings continued to be most popular in Northern Ireland, where they enjoy legal recognition. Rollout of our client-led Humanist Ceremonies rebrand continued across the year, culminating in the new Humanist Ceremonies website in October, which emphasised the importance of 'stories' to our brand, and allowed for both greater brand ownership in Britain, where we now trade as *Humanist Ceremonies by Humanists UK*, and greater differentiation in Northern Ireland, where we trade as *Humanist Ceremonies Northern Ireland*.

Our Non-Religious Pastoral Support Network (NRPSN), whose members provide emotional support in many hospitals, hospices, and prisons, ended the year with 127 accredited members (220 in 2022). We saw a reduction in network size after deliberately removing inactive members from the network who no longer sought placements.

Investment in ongoing CPD and training within the network was boosted by the appointment of our first dedicated NRPSN Manager, reporting to the Director of Humanist Care. Late in the year, we received official confirmation that NRPSN had been appointed as the endorsing body for non-religious pastoral carers in the British Armed Forces.

Our apostate support programme, Faith to Faithless, continued providing a schedule of socials and facilitated peer support sessions, policy research on apostasy issues, and assistance for humanist asylum seekers who meet our criteria for letters of support. In total, we supported 130 service total users (62 in 2022), and delivered 85 peer support and social events (67 in 2022) attended by over 600 users (280 in 2022). Additionally, we supported 21 new asylum seekers, and provided ongoing case support to 30 pre-existing asylum claimants. We worked throughout the year on building up and launching our dedicated Faith to Faithless helpline service, having trained a suite of volunteers in the summer. The helpline was soft-launched in targeted communications to existing service users and common sources of new service users in October, in preparation for a full media launch in 2024.

Support for local humanist communities was bolstered by the addition of a second staff member responsible for volunteer support of local groups, as well as increased allocated staff time from our administration team. Our priority has been to create local humanist communities that contribute to the overall fulfilment of our charitable aims. We concluded the year with six active Humanists UK local groups (eight in 2022) and 39 partner groups (48 in 2022). Work is ongoing to find the most effective ways of supporting humanism locally.

Our various special interest networks and sections continued to organise activities of interest to different demographics within our membership. LGBT Humanists organised socials, events, participation in summer Pride parades, and a ceremony for Trans Day of Remembrance. Our section Defence Humanists participated in the National Service of Remembrance, and supported humanist groups to join in with local Remembrance ceremonies. Young Humanists maintained a full online and offline events programme. And the London Humanist Choir continued to book performances around the capital, including its own annual 'One Life' concert.

More people enjoying greater freedom of thought, of expression, and of choice over their own lives

Our policy platform details that we want *'everyone to have the fullest possible freedom of choice in the shaping of their own lives, limited only by the rights and freedoms of others in a fair and equitable society and never by the pressures of religion, tradition, or outmoded law. This includes children, who should be actively prepared in schools for a life in society in which they can exercise this freedom and should, while still children, enjoy their human rights with increasing fullness in line with their growing maturity.'* Our strategy spells out that we aspire to *'influence public opinion, public policy, legislation,*

and case law to defend and advance: freedom of thought, conscience, and religion or belief; freedom of expression; and freedom of choice to the extent compatible with the rights and freedoms of others in a fair and equitable society.'

Campaign resources were mainly concentrated on our campaigns to do with legal recognition of humanist marriage, opposing state-funded religious schools, reforming RE and collective worship, legalising assisted dying, and promoting international freedom of religion or belief (FORB). But as this report details, we also undertook a great deal of reactive policy and campaigning work in line with our broader public policy platform and strategy. The area of work is detailed below, organised by theme.

Freedom of thought

Freedom of thought is a foundational requirement of a free society, and advocacy of this fundamental right by humanists goes back many centuries in this country and in others. Our public policy platform endorses the concept of the secular state as the best means to achieve freedom, fairness, equal citizenship, and peace in a plural and cohesive society. We maintain that only by maintaining a fair separation between public institutions and institutions of religion or belief (including those of humanism) can the state fully respect and promote freedom of thought, conscience, and religion or belief for all citizens, up to the limits of the rights and freedoms of others in a fair society

Inclusion of the non-religious

As ever, we advocated for a level playing field and equal treatment in law and policy for those of both religious and non-religious convictions.

In February, our patron Sandi Toksvig launched a petition to remove the automatic right for bishops to sit in the House of Lords, which received significant mainstream media attention and lead to her meeting with the Archbishop of Canterbury to discuss this and the Church of England's continued opposition to same-sex marriage. From this, the baton was passed to the All-Party Parliamentary Humanist Group (APPHG), which organised a debate in July in the House of Commons about the presence of bishops in the House of Lords. Sandi promoted the debate with a comment piece in the *Guardian*, while the debate itself was covered in BBC News Online, *The Independent*, *The Express*, *The National*, *Daily Record*, *Herald Scotland*, and Premier Christian News. Our Vice President Alice Roberts was interviewed on *Sunday Morning Live* about it. Separately, the Commission on Political Power also published a position paper in March stating that the automatic right of bishops to sit in the House of Lords was 'anomalous'. In September, we responded to the UK Parliament's Public Administration and Constitutional Affairs Committee's inquiry into membership of the Lords and called for an end to the automatic right for bishops to sit in the Lords. We also welcomed ongoing work in the Isle of Man where parliamentarians were organising to abolish the automatic right of the local bishop to vote in Tynwald.

We also issued a number of press releases and news items following the *Times* poll of Anglican clergy which revealed, amongst a number of key findings, that even Anglican

clergy think Britain is not a 'Christian country'. Clergy also questioned the Church's position on assisted dying and wanted to see changes to the establishment and to bishops in the Lords. Our Chief Executive was quoted in the *Times* challenging the presence of bishops in the Lords. Later in the year, we supported the introduction of a Bill to disestablish the Church of England and met with Lord Scriven, who brought forward the Bill. Notably, it attracted significant levels of hostility at first reading, which indicates how much strong opposition there will be at second reading if and when that comes.

In April, the UK Government published its Independent Faith Engagement Review (*Bloom Review*), about which we reacted positively and negatively to different aspects due to its sheer size and scope. It contained lots of recommendations in line with our policy, including on illegal schools and support for so-called 'apostates', but more troubling were its recommendations calling for greater state entanglement with religions, which has discriminatory consequences by affording religious groups unwarranted special treatment. These recommendations include a 'Faith Partnership Charter' for local authorities; a Government 'Faith Champion' with their own 'well-resourced' office; and more high-level engagement between Government with faith leaders, all constructed in ways that exclude the non-religious. It recommends that the Faith Champion should have an Office 'rebuilt from the current faith team in the Department for Levelling Up, Housing and Communities', when in fact that Department has a faith and belief team, not a faith team.

We expressed alarm about a new study published in *The British Journal of Psychology* which found that defendants who don't 'swear by Almighty God' in court are more likely to be found guilty by jurors who do. In response, we briefed the APPHG about the situation and wrote to Mike Freer, Parliamentary Under Secretary of State for Justice to raise our concerns and call for reform. We suggested a solution that everyone should make the same affirmation in court, but allow religious people to swear an oath in private in front of court officials who do not have a connection to the judge or jurors (if they wish). Our Chief Executive was interviewed on *Good Morning Britain* about the study.

We submitted a response to the Equality and Human Rights Commission's (EHRC) Statutory Review, providing evidence of discrimination against the non-religious in areas of education, work, living standards, health, justice, participation in public life, and marriage law, as well as highlighting child abuse in illegal schools.

We submitted a response to an Office of National Statistics consultation on the future of population and migration statistics. Our response focused on how the Census fails to accurately capture the non-religious population. This inaccuracy negatively impacts a number of public services including selective faith school admissions, SACRE membership, pastoral care provisions in hospitals, prisons and the armed forces, and discriminatory partnerships with places of worship and community groups. We highlighted that plans to improve data collection on religion or belief are underdeveloped.

In Wales, we responded to the Independent Commission on the Constitutional Future of Wales, urging the Welsh Government to continue its commitment to secular ideals, freedom of religion and belief, and protecting the Human Rights Act. We also asked that the Government address the issues of faith schools, collective worship in all schools, and the lack of non-religious pastoral carers in hospitals, alongside chaplains. We also saw progress after the Faith Communities Forum (which is chaired by the First Minister) was officially instructed to admit Wales Humanists as an associate member group by the Social Justice Minister for Wales. This is a major development – something we have been working to achieve since 2016. Religious groups openly cited their loss of privileged access to the First Minister, and of a safe space in which to address the growth of irreligion in the UK, as reasons for denying equality to humanists on the forum. We restated our position in favour of dialogue and supporting freedom of religion or belief. The First Minister and Social Justice Minister were present at the meeting and we are now waiting for their response to our request for full Forum membership.

And finally, following our successful *Bowen v Kent County Council* case (covered below in relation to Religious Education), we met with our lawyers to discuss what precedents could be used to advance equality for the non-religious in other areas of life.

Balanced approaches to religions and worldviews: curriculums

In May, we supported our member Paul Bowen to challenge a decision by Kent County Council to refuse him membership of his local Standing Advisory Council on RE (SACRE) on the grounds that he is a humanist. This resulted in the landmark judgment *Bowen v Kent County Council*, which established definitively that it is unlawful for SACREs to refuse membership to humanists. We spread the news to key stakeholders in the education world and through media coverage. We were delighted to receive news in writing from the Secretary of State for Education that the UK Government would now provide revised guidance for SACREs to help give effect to this judgment nationally. The consequence of this should be that humanism will be better reflected in Religious Education curriculums across England. Dr Satvinder Juss of the College of Law also provided new legal commentary for SACREs in England and Wales, as a follow-up to the guidance he provided in 2015 following the *Fox v Secretary of State for Education* judgment.

The judgment in England coincided with positive action in other jurisdictions. The Welsh Government commissioned the Welsh Association of Standing Advisory Councils on Religion Values and Ethics to review all 22 agreed syllabuses in Wales, which schools must have regard to when designing their curriculums. We were part of the team conducting the review and found that most of the syllabus documents were inclusive of non-religious philosophical convictions and included reference to the need for education to be objective, critical, and pluralistic. We were also happy to see the Jersey government appoint a humanist to its SACRE equivalent, the Religious Education Advisory Committee.

The Government's high-profile *Bloom Review* concluded and recommended that the RE curriculum be reformed to be inclusive of humanism. We wrote to the Government to

highlight this. Meanwhile, the House of Lords passed the second reading of Humanists UK patron and All-Party Parliamentary Humanist Group (APPHG) Vice Chair Baroness Burt's private member's bill Education (non-religious philosophical convictions) Bill. All peers in attendance, other than the Government minister and a bishop, spoke up in support of the Bill. It is a private member's bill so is unlikely to become law. We also met with Labour's Shadow Schools Secretary and made submissions to the Labour Party National Policy Forum about the wording of the Bill, which Labour's shadow education team in the Lords supported.

In Wales, we met with the Director for Education for the Church in Wales to discuss how humanism can be included in classes being taught in Religion Values and Ethics, in faith schools. We also met with Qualifications Wales to raise our concerns about the new Religious Studies GCSE and the need for it to include humanism.

Balanced approaches to religions and worldviews: 'collective worship'

Our policy on repealing collective worship laws in England and Wales was reflected in the Children's Rights Alliance for England (CRAE)'s *Civil society alternative report* to the UN Committee on the Rights of the Child, on how the UK is implementing the Convention on the Rights of the Child. This is significant because it means that civil society as a whole made this call to the UN. In Wales, we responded to a consultation by the Senedd Children, Young People, and Education Committee on the implementation of education reforms, and called for collective worship to be replaced by inclusive assemblies.

Relationships and Sex Education (RSE)

Facing pressure from anti-LGBT MPs in the parliamentary Conservative party, the UK Government brought forward a timetabled review of relationships and sex education (RSE) guidance for English schools. We expressed our hopes that the review will be based on human rights, LGBT-inclusive, and look at faith school RSE carve-outs, and signed a joint letter with the End Violence Against Women coalition calling for the review to not be politicised and instead for it to be informed by evidence and focused on the needs of children.

Religious state schools

Without doubt the most serious remaining area of religious privilege in our overwhelmingly secular society is the built-in bias in the law in favour of religious schools. This persists despite the unpopularity of this principle with the public, shown in repeated polls, and their need for specific exemptions from various aspects of equality and human rights law to continue to exist. These privileges are not entirely a matter of outdated laws: many are embodied in relatively recent deals that successive governments have done with the churches, especially the Church of England, which has openly acknowledged the importance of its schools to its future expansion hopes.

Our aspiration is for every state-funded school to be open to pupils and families of every religion or belief, and to teach a broad and balanced curriculum with an inclusive, non-sectarian school ethos. One dimension of this work means challenging the process of green-lighting new faith schools with discriminatory admissions and employment policies. We supported groups of parents and councillors in areas across the UK to oppose the approval of new faith schools.

In April, we launched a new suite of guides for parents reflecting the common themes in our casework supporting parents with issues to do with religion in schools. The four guides cover the law in England, Northern Ireland, plus two guides in Wales for English and Welsh speakers. We launched the guides to coincide with National Offer Day. The Northern Ireland guide achieved particularly strong media attention from Belfast-based national newspapers.

We continued to invest time in research into the direct and indirect discrimination and other social harms that flow from faith-based admissions and faith-based schools. Early in the year, we completed a follow-up study to our *Careless or Uncaring?* report examining how faith schools in Wales deal with care-experienced children in Wales. This showed that faith schools in Wales (particularly Catholic secondary schools) disproportionately fail to prioritise children who are in care or who have been in care. We shared initial findings of the report with the Senedd's Children, Young People, and Education Committee's inquiry. Later in the year, we also publicised new research from Dr Tammy Campbell at the London School of Economics and Political Science highlighting that faith schools admit fewer pupils with special education needs and disabilities than other schools. We also provided information to a faith school research team at Liverpool John Moores University, looking at the impact of faith school admissions policies on parents who do not share the faith of the school. We also commissioned new research into faith schools and their intake of pupils who are entitled to free school meals. The Director of the Higher Education Policy Institute also wrote a piece for *Schools Week* titled 'It's time to end the scandal of religious tests for church schools', that was largely based on and linked to our research.

The Church of England published a report in which it said it is planning to utilise its state-funded schools to 'double the number of children and young people who are active Christian disciples by 2030.' In other words, it outlined a strategy to more aggressively evangelise through its schools. We also drew attention to a evangelistic mass worship event attended by 76 Anglican schools in Coventry and Warwickshire. Thousands of children from the schools were bussed into mass evangelising 'worship' concerts in an out-of-town arena, in a series of American-style concert shows.

Our engagement with the United Nations Committee on the Rights of the Child (UNCRC) earlier in the year ultimately led to the Committee recommending that governments in the UK adopt some of our key education policies: the Committee said that the law on collective worship, biased Religious Education (RE) curriculums, faith-based discrimination for school admissions, and faith-based carve-outs for relationships and sex education (RSE) all violated the UN Convention on the Rights of the Child, which the

UK ratified in 1991. Its call to end faith-based admissions in England prompted coverage in the *Telegraph*, *Church Times*, and Premier Christian News, and other aspects of the UN report were covered in *Christian Today*.

We also responded to a House of Commons Education Committee Inquiry into teacher recruitment and retention, making the case for the abolition of faith-based discrimination against teachers by faith schools.

Unregistered (illegal) schools

Another facet of our work relates to unregistered (illegal) religious schools, which typically practise corporal punishment, do not comply with teacher training or health and safety requirements, and teach a curriculum composed entirely or almost entirely of rote scripture learning, often without even covering basics like maths or English.

Working alongside journalists, we were happy to generate significant coverage in the *Times* on the experiences of children trapped in Charedi illegal schools in London. It ran two major features on illegal schools, one of which was organised by the Jewish counter-extremism charity Nahamu and was the lead front-page story, and the other of which was a 3,000-word feature interview for the magazine with a former pupil which we facilitated. Our work led the *Guardian*, on its front-page, to say that, 'The issue has come to the fore in recent months'.

After the Government dropped the Schools Bill in December 2022 over unrelated issues, we engaged with the Department for Education on how best to retain the well-drafted and widely supported sections of the Bill which would allow Ofsted and others to take action on illegal schools. We were bitterly disappointed to see no mention of a Bill that might address illegal schools in the following King's Speech. We briefed MPs ahead of a debate in Westminster Hall about home education, and some of the suggested provisions for tackling illegal schools, with many speaking up clearly on the need for the government to bring back its previous proposals in a new Act of Parliament. The Government-commissioned *Bloom Review* into religion and society recommended that the Government bring back the dropped legislation in the Schools Bill that would have tackled illegal schools. We also met with Labour's team to receive assurances that it would take rapid action on this issue if it won the next election.

Public services: Support for those leaving high control religions

In April, the Government's Independent Faith Engagement Adviser Colin Bloom published his wide-ranging review of the ways in which the state should engage with religion or belief communities. Based on his findings having reviewed the work of our Faith to Faithless service, Bloom recommended that the UK Government should provide state funding to a service like ours which offers direct peer support to those affected by shunning, ostracism, spiritual abuse, and other forms of punishment as a direct result of leaving a high-control religion.

Faith to Faithless responded to the UK Government's consultation on the mandatory reporting of child sexual abuse in August. The consultation follows on from the Independent Inquiry into Child Sexual Abuse (IICSA), with the Government now considering how to implement its recommendations. We warned against religious groups being exempted from the legislation, as the Government considers making failure to report child sex abuse a crime.

Right to asylum

We reacted to the Government's Illegal Migration Bill which would have a negative impact on non-religious asylum seekers in particular and on human rights more broadly. We briefed MPs and peers ahead of each stage of the debate. At its second reading in the Lords we succeeded to influence three peers, All-Party Parliamentary Humanist Group treasurer Lord Dubs and members Lord Rooker and Baroness Whitaker to raise the impact of the Bill on the non-religious. We also responded to the Joint Committee on Human Rights' call for evidence on the same subject, and signed the Joint Civil Society Solidarity Statement on the Illegal Migration Bill alongside 180 other civil society organisations.

We raised concerns about the Government's Rwanda Bill which seeks to govern the deportation process of asylum seekers to Rwanda. We highlighted that the expression of fundamental humanist principles related to democracy, freedom, and human rights are significantly curtailed in Rwanda, and that 'blasphemy' is a crime punishable by imprisonment there as well as other human rights concerns about the Bill.

Freedom of choice

Freedom of choice is a cross-cutting priority in our policy work, intersecting closely with our work for greater freedom of thought and expression. It frequently underpins our request for equitable treatment for humanism and humanists in law, as with our campaign for legal recognition of humanist marriages. Freedom of choice also underpins our longstanding demands for equality and universal access to justice, and our commitments to human rights as a paramount legal and social endeavour. It is also embodied by the continued presence of racial equality, women's rights, children's rights, and LGBT rights as prominent themes in our public advocacy.

Legal recognition of humanist marriages

We want couples across the UK to be able to marry in a legally binding ceremony with an accredited Humanists UK celebrant, just as religious couples can with a trained minister of religion, without having to take on the extra expense and barrier of a second ceremony in a register office. Couples can have legally recognised humanist marriages in this way in Scotland, Northern Ireland, Jersey, and Guernsey, but not in England, Wales, or the Isle of Man. Our previous work on this issue led to a successful amendment to the 2013 Marriage Act that would enable the UK Government to legally recognise humanist marriages in England and Wales by statutory instrument; instead,

the Government has commissioned a series of reviews into the wider law on the broadest possible terms.

To mark the 10 year anniversary of the Marriage Act, we delivered hundreds of handwritten wedding invitations to the Justice Secretary 'cordially inviting' him 'to afford couples freedom of choice and legally recognise humanist marriages in England and Wales'. The invites had been filled in by Humanists UK members including many who want humanist marriages themselves, all highlighting the personal significance of the campaign to them. The letters were delivered in-person by Peter McGraith and David Cabreza (our members, who had been the first same-sex couple in England and Wales to legally marry), with Peter saying to the media that he and David '*would have chosen a humanist ceremony if that had been available*'.

The Government passed its July deadline to respond to the Law Commission's review of marriage law without taking action. This is despite a court judgment saying that the lack of humanist marriage equality constituted 'discrimination' and that the government 'could not sit on its hands' on this issue. We highlighted the ongoing mistreatment of humanist couples at the UN Human Rights Council. Separately, we engaged the Labour Party National Policy Forum and relevant brief-holders about the issue, and delivered an intervention during the UK's Universal Periodic Review at the UN Human Rights Council, highlighting the ongoing delays to legal recognition of humanist marriages.

Assisted dying

Freedom of choice also underpins our advocacy of a compassionate assisted dying law. We want those with incurable or terminal conditions to have access to assistance to end their suffering, subject to safeguards requiring a fixed, uncoerced, and genuine wish to do so made in sound mind. We work closely with the Assisted Dying Coalition, which we previously helped to establish, and whose members share our policy. These organisations include My Death, My Decision (with whom we share a staff member), Humanist Society Scotland, Friends at the End (Scotland), Let Me Choose (Isle of Man), End of Life Choices Jersey, and End of Life Ireland.

The majority of our public affairs work on assisted dying naturally involved engaging with the Health and Social Care Committee's inquiry into assisted dying in England and Wales. Separately, Parliament's Joint Committee on Human Rights held a session on human rights and assisted dying, which it fed into the Health and Social Care Committee. The inquiry completed its evidential sessions in July and promised to report back in 2024.

In January, we acquired via Freedom of Information requests and published plans from the Ministry of Justice from 2019 for a 'call for evidence' on assisted dying which was abandoned amid ministerial shake-ups. This led to the former Justice Secretary David Gauke publishing an opinion piece in the *New Statesman* entitled 'The law against assisted dying is causing avoidable misery'.

In Jersey, we responded to the States Assembly in Jersey's consultation on assisted dying. Jersey's detailed legislative proposals were a considerable, positive move in the right direction and included many sensible safeguards and processes. However, we raised concerns at some of the suggestions, such as allowing family members to appeal assisted dying decisions. We were disappointed to see the timeline for Jersey's assisted dying legislation extended, meaning a law could be delayed until 2025, as parliamentarians opposed to reform contrived novel reasons for further reviews.

In the Isle of Man, we responded to a consultation on assisted dying as part of Dr Alex Allinson MHK's Assisted Dying Bill. This consultation was shorter and less detailed than the consultation for Jersey. We argued strongly for the Bill to also cover people who are incurably, intolerably suffering, not just those with six months to live. The Bill passed its second reading in October and we will continue to argue the point.

In October we gave evidence to the Special Oireachtas committee on assisted dying in the Republic of Ireland. Responding to a callout for international expertise on assisted dying, we offered the committee the humanist case for adopting the most compassionate and dignified assisted dying law possible. It is inconceivable that a change to the law in Ireland would not have implications for Northern Ireland residents too. The Oireachtas reported its findings in 2024, supporting assisted dying for terminally ill people with up to a year of life remaining.

We also noted positive developments in the context of the UK debate on assisted dying. France's decision to move ahead with assisted dying following a Citizens' Assembly, mirroring the process in Jersey, generated ample UK media coverage, in which our Chief Executive and our Assisted Dying Campaigner were often quoted. The Royal College of Surgeons' decision to move from an opposed to a neutral policy on assisted dying further cemented the new status quo that the medical profession has no organised opposition to assisted dying.

There were negative developments in the media landscape on this issue. We produced and published a report on Canada's assisted dying legislation in light of considerable alarmist press in the UK. No news publication or other organisation had fact-checked or analysed any of these claims in detail. We analysed the coverage and the report dispelled many of the myths, but also recommended areas where the law could be improved and safeguards strengthened. The report has been positively received by academics and Canadian humanists but predictably led to backlash from opponents of assisted dying, both in the UK and Canada. We also reacted with bemusement to the establishment of a one-man-band organisation called Humanists Against Assisted Dying and Euthanasia, which received generous media coverage. Our own member surveys and surveys from YouGov both show that over 98% of self-identified humanists support a compassionate right to die law, but we suspect that media outlets opposed to assisted dying will give a platform to the organisation in order to imply a division amongst humanists on this issue that does not meaningfully exist.

LGBT rights

The human rights of lesbian, gay, bisexual, and transgender (LGBT) people continued to be a recurring theme for us in policy work and in public advocacy. Much of our education work on Relationships and Sex Education and discrimination against teachers in schools touched on the need for LGBT-inclusive subject content and policies, and we spoke out regularly against homophobic, biphobic, and transphobic hatred and discrimination through our social media channels.

We were one of the earliest organisations in the UK, if not the earliest, to call for an end to so-called 'conversion therapy' (a fraudulent, pseudoscientific practice that amounts to torture of LGBT people on the false premise that it can change their sexuality or gender identity). Our volunteer-led section, LGBT Humanists, has been advocating a ban on the practice since the 1980s. Since 2018, we and LGBT Humanists have been doing what we can to hold successive administrations to the promise made by Theresa May's government that there will be a full legislative ban across medical, non-medical, and religious settings. At Pride events in the summer, LGBT Humanists members turned out in their hundreds holding 'Ban Conversion Therapy' signs which were widely photographed and used in mainstream press stories about the campaign. Feedback from our volunteers noted the crowd's audible appreciation for our refreshingly political and non-commercial message in the parade.

We worked with our fellow members of the Ban Conversion Therapy (BCT) Coalition in respect of our work to ban these abhorrent practices. We continued to urge the Government to bring forward the draft bill it had been promising for months. After no Bill materialised in the King's Speech, Humanists UK patron Baroness Lorely Burt (Lib Dem) and All-Party Parliamentary Humanist Group member Lloyd Russell-Moyle MP introduced private members' bills in the Lords and the Commons respectively. We and the BCT Coalition offered support and assistance with the drafting of these bills, to make sure they are airtight and cannot be used to restrict access to talking therapies or other kinds of exploratory therapy. Equalities Minister Kemi Badenoch said that the UK Government still intended to ban conversion practices and that a draft Bill will be subject to pre-legislative scrutiny, but this was met with doubt due to the lack of parliamentary time available.

Abortion rights

Women's freedom of choice, extending to their right to autonomy over their bodies and to make choices about their own sexual and reproductive health, continued as an important ongoing area for reactive campaigning work. We continued to make the case in the media, on social media, and in correspondence with politicians for decriminalisation of abortion by repealing the relevant sections of the Offences Against the Person Act 1861 and regulating abortion, including current term limits, through civil law instead. To that end, we came on board a new steering group from BPAS (British Pregnancy Advisory Service) to promote this campaign. In June, our members voted unanimously at our AGM to condemn the news of a British woman sentenced to prison for taking abortion pills to end her pregnancy in difficult circumstances.

We also continued to campaign for safe access zones around abortion clinics to combat the rising problem of religious protesters intimidating women to discourage them accessing abortion services. We were delighted that in September, safe access zones became a legal reality outside Northern Ireland centres offering abortion services. Meanwhile in England and Wales, we briefed MPs during the passage of the Public Order Act 2023, where an amendment was successfully passed to require the UK Government to implement safe access zones. We encouraged the Home Secretary to do this swiftly. We were surprised and disappointed to see the issue being put to consultation once again rather than see the law implemented as passed, especially given the debate had seen many of the objections to safe access zones comprehensively defeated and voted down through amendments. Meanwhile in Scotland, our sister charity Humanist Society Scotland supported the introduction of a new Safe Access Zones Bill, which had its call for evidence in December.

At the tail end of the year, following the private members' bill ballot in the House of Lords, we sounded the alarm about three balloted anti-abortion private members bills that all sought to reduce the legal scope for women to access abortion services.

Access to justice

One of our busiest areas of work, in response to UK Government plans to repeal the Human Rights Act and restrict access to judicial review, achieved some measure of closure when UK Government plans for a 'British Bill of Rights' were shelved following the resignation of Dominic Raab MP as Lord Chancellor in April. The plans were officially dropped altogether in June, marking a significant victory for our most resource-intensive reactive campaign. This campaign was made possible due to the coalition we established of over 220 organisations to defend human rights and judicial review from Government attack. It is believed to be the largest human rights coalition in UK history. Those joining include charities, trades unions, human rights bodies, and religion or belief groups.

We did note that many measures of the Bill to disapply the Human Rights Act instead appeared as notwithstanding clauses in new pieces of legislation such as the Illegal Migration Bill and the Victims and Prisoners Bill, which set a worrying precedent for how human rights protections are at risk of backsliding by stripping universal human rights away from certain groups of people. We have raised our concerns in a joint letter to Joanna Cherry KC MP, Chair of the Joint Committee on Human Rights, organised by the British Institute of Human Rights. We remain part of the Save our Human Rights Act steering group.

Pastoral care and chaplaincy

Our policy team worked to bolster the rights of patients, workers, and visitors in hospitals, as well as prisoners, members of the armed forces, and students, lecturers, teachers, and elected officials to receive non-religious pastoral support through public institutions. To this end, we engaged nationally and locally with various National Health

Services, the prison service, the university sector, the armed forces, and parliaments and councils around the UK about endorsing us as providers and rooting out discriminatory practices, both in service provision and recruitment.

We had meetings throughout the year with the Chaplain General of His Majesty's Prison and Probation Service to discuss our provision of non-religious pastoral support in prisons. Regular changes in the government frontbench team have led to continued delays at the ministerial level in our receiving national recognition as a provider.

On the health front, new NHS England chaplaincy guidelines made explicit for the first time that all hospitals should provide equitable and inclusive provision for non-religious pastoral care alongside religious chaplaincy. We hope that this will lead to open recruitment of chaplaincy and pastoral care staff becoming the norm. We were however disappointed that NHS England retained exclusive use of the terms 'chaplain' and 'chaplaincy' throughout, instead of 'pastoral care', despite its connotation of Christian tradition, and the research which shows this acts as a barrier to patient inclusion. The guidelines simply said that the terms were 'intended to be read in an inclusive manner'. Meanwhile, NHS Wales' Spirituality and Wellbeing in Health in NHS and Social Care group, of which we are a founder member, decided to commence reviewing the Welsh chaplaincy guidelines.

We made historic progress with the Ministry of Defence, culminating late in the year with our joint announcement that Humanists UK and our service the NRPSN would be endorsing authorities for pastoral carers in the armed forces, having received sign-off from Number 10 and the Ministry of Justice.

In the university sector, we saw progress as humanist James Croft was appointed as the first head of a university chaplaincy team in the UK, which attracted coverage in the *Times*.

Elsewhere, we saw improvements in the provision of humanist pastoral care in political offices. In the Senedd, a humanist pastoral carer was appointed as part of a new multi-belief team, alongside a Christian and a Muslim, to provide support to Members of the Senedd and Senedd staff. In Wokingham, a humanist celebrant was appointed chaplain to the Mayor, joining a handful of humanists in similar roles conducting local civic functions such as Remembrance Sunday. However, no progress was made with the Speaker of the House of Commons on improving the offering of pastoral care to Members of Parliament, which is currently exclusively provided by a senior Church of England cleric, despite promises early on in post that he would work with us on this as part of a focus on members' welfare.

Freedom of expression

Free expression is a frequent cross-cutting theme in our policy work, much of which can also be thought of or categorised as issues of freedom of thought and/or freedom of choice. Our policy work and campaigning here is increasingly focused on challenging

the existence of both formal and de facto bans on blasphemy and ‘causing offence’ in law, which history shows to have a significantly corrosive effect on both the quality of public discourse and on individuals’ and communities’ ability to shape their own lives and stake out an equitable role in society. This is true in the UK but also abroad, where we advocate for greater diplomatic pressure from the UK on states where identifying publicly as a humanist can cost someone their life or their freedom.

Support for humanists at risk worldwide

One of our priorities is to advance freedom of religion or belief for all, and to draw greater attention, in particular from the Foreign, Commonwealth, and Development Office (FCDO), to the plight of people persecuted for their humanist beliefs.

Nigeria remained a particular area of interest, in part due to the recent imprisonment of our Nigerian humanist colleague Mubarak Bala. We worked with the FCDO to draw attention to the plight faced by humanists in Nigeria. A Commons debate in April saw the Government confirm it had raised the issue with Kano officials in January, and showed strong support of the plight of humanists in Nigeria from the Shadow Foreign Affairs Minister, and from members of the DUP, SNP, and Conservative Party who are members of the the All-Party Parliamentary Group on Freedom of Religion or Belief (APPG FoRB). In July, the APPG FoRB published its report *Nigeria: An Unfolding Genocide?*, in which our Nigeria colleague Leo Igwe, a board member of Humanists International, spoke about his friend and colleague Mubarak Bala.

Another area of activity was India. In August, we proposed a motion to the World Humanist Congress in Copenhagen which condemned the withdrawal of police security from the President of the Federation of Indian Rationalist Associations Narendra Nayak, whose life has been threatened on the basis of his humanist beliefs. The motion passed with unanimous support from the global humanist community. We used this as a prompt to raise his case with the India desk at FCDO.

International freedom of religion or belief (FoRB)

Our longstanding commitment to FoRB also extends to campaigning for the rights of religious people to their beliefs, as well as humanists. It was the subject of numerous meetings and a great deal of correspondence with relevant FCDO country desks and ministers and with Labour’s Shadow Foreign Affairs team, including specific desks. We were regular participants at meetings of the APPG on Freedom of Religion or Belief and the UK FoRB Forum (where our Chief Executive remains on the steering group). We were consulted by the FCDO FoRB team on its new FoRB Strategy, which included an integrated UK approach to FoRB within a human rights framework, and more explicit condemnation from the UK of states which use apostasy and blasphemy laws. As part of this shift, we agreed to organise training for the FoRB team on the full impact of blasphemy and apostasy laws on freedom of thought, choice, and expression.

We shared concerns with FCDO officials when a public FCDO statement in July concerning a Qu’ran burning in Stockholm did not accurately reflect the UK’s policy on

protecting free expression, which properly understands prohibitions on desecration of objects as a form of harmful blasphemy laws, with all the problems those laws entail.

As part of our ongoing participation in APPG FoRB, we chaired a new working group of the APPG concerned with the 75th anniversary of the Universal Declaration on Human Rights. An event marking the occasion was held in December, with Gáspár Békés, founding member of the Hungarian Atheist Association and our Chief Executive presenting alongside APPG FoRB Chair Jim Shannon MP (DUP) and officials from every party. The outcome of the meeting was to put forward recommendations to tackle impunity for FoRB violations. Separately, our Wales Coordinator spoke at an event to mark the 75th anniversary of the Universal Declaration on Human Rights organised by the Welsh Centre for International Affairs, attended by Welsh Ministers Jane Hutt MS, Mick Antoniw MS, and Hannah Blythyn MS.

We raised a concern with APPG FoRB that one of its listed stakeholders, a group known as ADF International, was a designated anti-LGBT hate group as identified by the Southern Poverty Law Centre. Other stakeholders had not been consulted or informed about the addition, which raises questions about whether our ongoing stakeholder membership of APPG FoRB remains tenable.

Along with interventions on other topics (detailed under our section on 'International human rights'), we used our platform at the UN Human Rights Council to condemn the use of blasphemy and apostasy laws in the United Arab Emirates; to condemn Pakistan and Palestine's motion calling for the restoration of blasphemy laws in Denmark following a recent Qu'ran incident; and, in a joint statement with the UK Baha'i Community, condemning persecution of belief minorities in Iran and Yemen.

Defending free expression

As in previous years, we highlighted where Advertising Standards Authority rulings curtailed 'religious offence' in ways that Parliament sought to remove from statute. A decision in January to ban adverts from the singer Demi Lovato cited religious offence when the adverts could have been banned more soundly on other grounds. We criticised this *de facto* imposition of blasphemy laws on Sky News and in *NME* magazine, restating our policy that blasphemy or religious offence should not feature in the Code of Advertising Practice, as it is impossible to adjudicate on in a consistent, fair, or transparent way.

In February, we were active in the media and engaging authorities after a school with no religious character in Wakefield suspended four boys over an alleged incident of blasphemy (one of the boys, who is autistic, brought in his own copy of the Quran, which was dropped and lightly scuffed). Clumsy police intervention in the case inflamed community tensions further and brought out humiliating scenes of a mother grovelling for her son's forgiveness and safety. Police recorded the event as a 'non-crime hate incident' (NCHI) on the boy's permanent file. We responded that this was disproportionate; that the school and police were enforcing a repealed law on

blasphemy; and that heavy-handed actions by the authorities seemed to be at the behest of indirect pressure from a vocal religious group and social media bullies. We identified a set of sensible practical reforms which the Government could quickly introduce to prevent such incidents recurring in future, with our petition to the Home Office attracting thousands of signatures. Within a few days, the Home Secretary took action and implemented our precise recommendations, promising refreshed guidance about 'blasphemy' in schools and on non-crime hate incidents for the police. Ultimately, the Department for Education did not produce the promised guidance for schools, but the new Home Office guidance on police use of NCHIs was laid before Parliament. This described situations involving blasphemy like the one in Wakefield, where the expectation would be that no NCHI would be recorded. We also reminded police forces of their duty to challenge threats of violence against those accused of 'blasphemy' (and that blasphemy accusations often lead to violence) rather than enforce religious rules.

Abolishing blasphemy laws (Northern Ireland)

Most of our public affairs goals in Northern Ireland were hampered by the fact that there was no government in place. Late in the year, it became apparent that a return to power-sharing in Northern Ireland could be a realistic prospect early in 2024. We began making arrangements to dust off our work with the NI Executive on repealing Northern Ireland's blasphemy laws, where our Northern Ireland section had achieved cross-community consensus and strong support from the relevant ministers, prior to the collapse of the government.

Ethical issues and global challenges

Our policy continues to emphasise a number of areas where humanists, and humanist thinking, can make unique contributions to public debate. In 2023 this led to the following notable actions.

The environment

Through Humanist Climate Action, our network of volunteers interested in ecological issues, we campaigned on a range of issues to do with the national and international agenda for action on climate change. Early in the year, we responded to a consultation on rewilding from the UK Parliament's Environment, Food, and Rural Affairs Committee. Volunteers from the network also published interviews with Humanists UK patrons Saiful Islam (a chemist working on renewable energy), Zion Lights (environmentalist campaigner), and Siân Berry AM (a senior Green Party politician). In June, our AGM passed a motion encouraging greater support for members organising on environmental issues as part of Humanists UK.

International human rights

Throughout the year we continued to make interventions at the UN Human Rights Council on international topics which touched on our areas of expertise. These included interventions to the newly appointed UN Special Rapporteur on Freedom of Religion or

Belief, focused on blasphemy; with Humanists Malta on abortion rights in Malta and Poland; condemning the use of blasphemy and apostasy laws in the United Arab Emirates; condemning a resolution from Pakistan and Palestine which called for the reintroduction of blasphemy laws in Europe; condemning ongoing persecution of Bahá'ís; condemning ethnic violence in Sudan and Myanmar; to the Special Rapporteur on violence against women and girls, highlighting the dangers of forced marriage and religious coercion; with the Ozanne Foundation, condemning religious harms against minorities, including conversion therapy; and, closer to home, calling on the UK Government to close illegal schools and grant recognition to humanist marriages.

Following the terrorist attacks in Tel Aviv in October, and before the outbreak of war in Gaza, we published a statement condemning the actions of Hamas and expressing our hope for *'a world where all individuals, regardless of their backgrounds or beliefs, can coexist without fear of violence or oppression.'*

Humanists UK is respected for our expertise and professionalism and recognised as the leading national voice for the non-religious

We continued to be the go-to national organisation for the non-religious and for information about humanism, and were frequently sought out by the media for comment on press stories in this capacity. 2023 was another strong year for media coverage, with our spokespersons quoted in 242 distinct articles in major national or international publications (albeit down from 373 in 2022, when we were widely quoted in relation to the Census).

One example of our growing public recognition as a national charity for the non-religious was the invitation extended to our Chief Executive to attend the coronation of King Charles III. As is now usual, he also attended the national ceremony of remembrance at the cenotaph in November. Similarly, we were pleased that the Faith and Belief Minister, Shadow Women and Equalities Secretary, and SNP Equalities Spokesperson all spoke at our annual reception in Parliament about the importance of humanism and the contributions that humanists make to society.

High-level engagement with numerous government departments in various nations of the UK and across the crown dependencies continued to show that we are taken seriously as the voice of a large constituency in the UK. We have particularly good relations with the FCDO and our strong standing was reflected in our ongoing engagement with FCDO country desks and in the briefings we gave to ministers, detailed in the previous section. We also continued to enjoy warm relations with the Welsh Government, and attended meetings with then First Minister Mark Drakeford MS. One mark of esteem was our appointment to the Faith Communities Forum in Wales by ministerial direction, after some members of the group who were hostile to humanists refused to comply with their legal requirement to admit us.

In our services, our Dialogue Officer and the NRPSN Manager were invited to speak to members of the European Humanist Professionals about religious-humanist dialogue in the UK, and to lead a workshop on personal storytelling and brand-building. Our Director of Understanding Humanism was invited to be part of a European-wide working group on education. The Director of Humanist Care and NRPSN Manager were sought for their support in the formation of a European network of non-religious and humanist pastoral carers. Closer to home, they were sought again by the College of Healthcare Chaplains and UK Board of Healthcare Chaplains to contribute to policy formation for the sector.

A number of our programmes and services received public commendations. At the seventh annual faith and belief community awards in November, our Faith to Faithless leadership team and our pastoral care team at Wormwood Scrubs prison walked away with awards, reflecting 'inspirational projects to celebrate the vital work of London's faith and belief communities'.

We were invited to form part of a new Faith and Civil Society Commission on Artificial Intelligence chaired by Sajid Javid MP, created in the run-up to the Prime Minister's Bletchley Park summit on artificial intelligence. Our Director of Communications and Development and two of our patrons (AI experts Dr Susie Alegre and Dr Kate Devlin) are humanist representatives to the Commission, which looks at the ethical and existential implications of new generative AI technologies and how governments can best regulate their use.

We appointed 10 new patrons to act as ambassadors for us in the media and in their diverse fields. These included paleobiologist Professor Anjali Goswami, historian of religion Dr Simon Sinner, climate scientists Professor Mark Maslin and Professor Sarah Bridle, environmentalist Zion Lights, feminist campaigner Natasha Walter, broadcaster and 'urban birder' David Lindo, barrister Dr Susie Alegre, equality campaigner and Lib Dem peer Lorely Burt, and science communicator Ginny Smith. And as detailed in this report in relation to our first aim, we also awarded medals to Professor Anjali Goswami, author Sarah Bakewell, historian Dr Caroline Dodds Pennock, neuroscientist Professor Roi Cohen Kadosh, and campaigner Zion Lights as part of our Annual Lectures and Medals Series.

Humanists UK is an expanding, financially healthy, and sustainable movement

Our fundraising

Due to the hardworking efforts of our fundraising team, the continued generosity of our members, supporters and other donors, and the additional contributions made by some of our more affluent donors in particular, we were able to secure the funding we budgeted for to maintain our programmes across 2023 and going into 2024 and to allow expansion in an extremely challenging fundraising environment.

The challenges for individual giving fundraising during a cost of living crisis demanded more staff time and investment in order to achieve comparable results to typical monthly averages. We saw an increase in the proportion of departing members reporting via exit surveys that they were cutting back their direct debits due to pressures on household finances from the cost of living crisis. As such, we continued to develop our programmes for retaining ex-members as supporters, connecting with new supporters, and stewarding new donors to better understand their motivations for supporting us and their individual capacities and preferences for donating.

In February, we announced that our Humanist Heritage project was awarded £160,000 from the National Lottery Heritage Fund, for which we have been very grateful, to expand its work with ambitious projects which would have a lasting impact on public appreciation of the history of humanism and humanist activism in the United Kingdom.

People and systems

Our People team continued to develop processes and systems to better support our 40 staff, 52 consultants, and over 900 volunteers and franchisees across the UK as a major strategic priority for us. It also continued to drive forward our agenda to improve equality, diversity, and inclusion within our organisation and wider movement.

We spent a lot of time and resources on reviewing the systems and organisation of the local humanist groups that are part of Humanists UK. We now have a rational platform for their expansion in number and this has been brought under the purview of our Director of Operations. We look forward in future years to being able to report on their growing activities.

Within our IT department, we made significant improvements by moving to a ticketing system to allow us to better budget time for both smaller and larger projects and give our growing staff team a sense of when individual critical projects would be delivered. Reflecting our growing size and the complexity of our work, as well as the technology-driven nature of most plans to improve performance in all of our work areas, we invested significant amounts of management time later in the year to plan the allocation of time for IT projects in 2024, and began recruiting for a second in-house developer role to boost our capacity to deliver a growing number of projects.

Mid-year, we transitioned the Humanists UK website to a new skin and livery, as well as new more modern back-end editor, facilitating a more accessible design and better overall speed and performance. The new website allows staff from different departments to more rapidly put together visually impressive pages and will make the transition to a restructured and overhauled new website much easier (expected 2024). In the final quarter of the year, we built and launched a new Humanist Ceremonies website on top of this site structure. The new site was developed by our Ceremonies team to better signpost relevant user journeys for clients, industry partners, and our own celebrants.

Financial Review

We ended the year with a surplus of £260k. This was mainly thanks to unexpected legacy income received late in the year. Legacy income fluctuates significantly and in 2023 we received £810k, over double that received in 2022. We do not often get to hear why people have chosen to leave gifts to Humanists UK in their wills but 25 people did so and we would like to express our gratitude to every one of them for the enormous difference made by their gift.

We received grant income in furtherance of our Humanist Care programme, as well as our Understanding Humanism (Humanist Heritage) project. Restricted donations continued to fund our dedicated Assisted Dying Campaign and, to a lesser extent, the Campaign against Faith Schools (where, unusually, unrestricted donations filled the funding gap).

Membership and unrestricted donations income both performed in line with budgets, though the staff time devoted to fundraising and membership development remained high in order to achieve this. A (below inflation) increase in our base-membership fee bolstered our income, as did some substantial gifts from some of our supporters. We remain deeply grateful to our Blackham Society members for their ongoing support.

Unfortunately, continued high inflation meant that our income growth did not produce as much buying power for our activities as we would have previously expected. Expenditure on charitable activity increased by 19%, reflecting ongoing inflationary pressures, but also areas of growing investment such as our local groups programme. In our Education & Public Awareness area of work, the events programme returned to pre-pandemic levels of activity, with corresponding increases in expenditure but also income and, thanks to additional grant income, we were able to ramp up the Humanist Heritage project. While expenditure on ceremonies was stable, we reduced the accreditation fee paid by celebrants, in order to support our highly-skilled network of celebrants in this time of sustained economic pressure.

Our five-year strategic plan remains for us to significantly draw down on our funds, leveraging expenditure to make long-lasting change in public policy, in the public's understanding of humanism, and in the ability of non-religious people to live happier, confident, and more ethical lives. Given the ongoing poor economic outlook this is a fortunate position to be in and we are grateful to everyone involved in making it so.

Reserves

Reserves are unrestricted funds that are freely available to spend on any of the charity's purposes. The trustees consider that the target for reserves held by Humanists UK should be equivalent to three months of expenditure.

This target means that, if the worst happens and the charity needs to be closed down, there will be sufficient funds to meet all of its obligations and liabilities as part of a managed closure, including redundancy and other closure costs.

When reserves are 50% or more above the target, we will review them to make sure our future plans make best use of these funds.

Close-down costs are reviewed annually. Should they rise above the reserves target, a reserves review will be conducted. This policy is reviewed at least every three years.

At the end of the year total funds held amounted to £3,164,306 of which £122,880 were held for restricted purposes and £6.769 were represented by the Association's tangible fixed assets which can only be realised on their disposal. The financial assets of the Association were £3,157,537 (unrestricted: £3,034,657), currently more than sufficient to meet the requirements of our reserves policy (three months budgeted expenditure being £869k). For this reason we have adopted a deficit budget for 2024-2026.

Fundraising Policy

Our approach to fundraising reflects the fact that supporters are at the heart of what we do, and fundraising materials are designed to ensure that donors and potential donors understand that they can withdraw from fundraising communications, or any other communications, at any time, simply and without fuss. All of our fundraising and marketing activities adhere strictly to data protection laws and the terms of our organisational privacy policy.

We do not sell or licence data to (or buy data from) any external agencies or third parties. We send a weekly e-newsletter to subscribers (from which they can unsubscribe) sharing information about our charitable work and fundraising activities. All new marketing materials are checked to comply with the Fundraising Code of Practice as part of an internal publications sign-off procedure. On occasion we may work with or take advice from external fundraising consultants or contractors who may undertake fundraising activities on our behalf, when this is a cost effective way of increasing our capacity. We host a range of events throughout the year. Fundraising events are explicitly billed as such. Events are closely monitored at internal meetings before and after every event, and detailed profit and loss registers are kept for large events. We will never exert undue pressure on those invited to attend an event or to donate. All income and expenditure related to volunteer-led fundraising is reported to the appropriate line manager within the staff team, and annual statements are approved by both the volunteer and the responsible manager.

We take very seriously our responsibility and make our best efforts not to approach or pressure vulnerable people to support our work. We take a robust approach to complaints about fundraising, whether in person, or online, or by another medium; these are promptly followed up by the responsible officers, their line managers, or by a member of the Board (as appropriate).

Investment policy and objectives

The Board's investment policy is to generate the highest possible returns over the long term, consistent with our risk appetite and appropriate protection for our capital, so as to maximise the resources that can be expended on our charitable objectives. We have short and long-term investment policies that reflect our needs over different timeframes. Monitoring of the investment performance takes place through regular investment reports and investment performance results are reported and discussed at Board and Finance and Audit Committee meetings and compared to industry benchmarks where applicable.

We entered the year with funds invested as cash deposits with Flagstone, which we retained through 2023. We also held a portfolio consisting of units held with Barclays (Charity Fund) and with BNY Mellon. This blend reflects the risk appetite necessary given the planned utilisation of funds over the course of our strategic period (to the end of 2025).

In light of the guidance from the Charity Commission, and our desire to better align our investments with our humanist ethics, we moved the Newton funds from the *Newton SRI Fund for Charities* to the *Sustainable Growth and Income Fund for Charities*, demonstrating our preference to not actively exclude abortion research from our investment portfolio.

Risk management

The Board is satisfied that appropriate systems and procedures have been established to identify and manage the major risks faced by the Association. They have developed a comprehensive risk management policy to ensure that all important risks are evaluated and appropriate mitigating action taken. Governance and management, operational, financial, legal and other risks are reviewed annually by the Board and continually monitored by the senior management team who take responsibility for implementation of the policies and procedures identified to reduce risks.

Corrective actions are based on the likelihood of particular events occurring and how critical the consequences would be. Annual risk reviews include considerations of operating plan activities, finance, insurance, trademark, office building, fire, health and safety, and terms and conditions of employment of staff. Significant potential risks identified were the reputational and legal risks associated with front-line service provision, reliance on core specialist staff, compliance risks with regulatory frameworks such as data protection, and operational risks as a result of poor media relations or insufficient income generation. The uncertain political environment also brings risks and opportunities. Actions taken to mitigate risks included a revised fundraising strategy that is able to adapt to the challenging environment we face, improved staff & volunteer inductions and support, ongoing work to draw together our policies & processes to ensure best practice across the charity, and ensuring that our Public Affairs & Policy staff are able to effectively adapt to changes in the political environment.

Future Plans

We are mid-way through our five-year plan and our plan remains to significantly spend down our funds in order to see real progress across a range of areas. Through

2024-2025 we aim (i) to fund investment in our People area in order to support volunteer activities, especially local groups and (ii) to maintain campaigning capacity despite some employees being on parental leave and (iii) to reinvigorate our fundraising. We are preparing for whatever changes in the political environment we might face in 2024 while continuing to pursue legal cases where that is the most effective tool available to us. We continue to support ceremonies, both through marketing activity and through campaigning for humanist marriages to be made legal in England and Wales. Our (grant-funded) Humanist Heritage programme is expanding through 2024, with the creation of a Humanist Heritage Officer post. We are also investing more in IT with the creation of an IT Development Officer post as we recognise that our IT infrastructure is key to supporting the growth in activities undertaken by our volunteers. With investment in these key areas we believe we can make greater progress towards our aim of a fairer society for all.

Statement of Directors' Responsibilities

Humanists UK's Board members are directors of the company for the purposes of company law and are responsible for preparing an annual report and financial statements in accordance with applicable company and charity law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of the incoming resources and application of resources, including the income and expenditure, of the Association for that period. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the principles of 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Association will continue to operate.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Association and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The Directors confirm that, in the case of each of the persons who are Directors at the date of this report, the following applies:

- so far as each Director is aware, there is no relevant audit information (information needed by the Company's auditors in connection with preparing their report) of which the Company's auditors are unaware; and
- each Director has taken steps to make herself/himself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Auditors

In accordance with S485 of the Companies Act 2006, a resolution proposing the reappointment of Knox Cropper LLP as auditors will be put to the General Meeting.

On behalf of the Board: Neil Hawkins, Chair, 13 May 2024

Independent auditor's report to the members of the British Humanist Association for the year ended 31st December 2023

Opinion

We have audited the financial statements of the British Humanist Association (the 'charitable company', operating as Humanists UK) for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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.

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.

- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken, so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report or for the opinions we have formed.

Richard Billinghamurst (Senior Statutory Auditor)
For and on behalf of Knox Cropper LLP, Statutory Auditor
65 Leadenhall Street
London
EC3A 2AD

May 2024

Statement of Financial Activities including the Income and Expenditure Account for the year ended 31 December 2023

| | | <u>Funds 2023</u> | | | <u>Funds 2022</u> | | |
|--|-------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | Notes | Restricted £ | Unrestricted £ | Total 2023 £ | Restricted £ | Unrestricted £ | Total £ |
| INCOME FROM: | | | | | | | |
| - Legacies and donations | 2 | 231,516 | 1,721,690 | 1,953,205 | 182,907 | 1,115,105 | 1,298,012 |
| - Other trading activities | | - | - | - | - | - | - |
| - Investments | 3 | - | 28,013 | 28,013 | - | 8,432 | 8,432 |
| - Charitable activities | 4 | - | 1,398,033 | 1,398,033 | - | 1,301,802 | 1,301,802 |
| Total | | <u>231,516</u> | <u>3,147,735</u> | <u>3,379,251</u> | <u>182,907</u> | <u>2,425,339</u> | <u>2,608,246</u> |
| EXPENDITURE ON: | | | | | | | |
| - Raising funds | 5 | - | (222,651) | (222,651) | - | (217,066) | (217,066) |
| - Charitable activities | 6,7 | (249,460) | (2,708,784) | (2,958,244) | (160,706) | (2,315,155) | (2,475,861) |
| Total | | <u>(249,460)</u> | <u>(2,931,435)</u> | <u>(3,180,895)</u> | <u>(160,706)</u> | <u>(2,532,221)</u> | <u>(2,692,927)</u> |
| Net gains/(losses) on investments | 10 | <u>-</u> | <u>61,561</u> | <u>61,561</u> | <u>-</u> | <u>(58,204)</u> | <u>(58,204)</u> |
| Net income/(expenditure) | | (17,944) | 277,861 | 259,917 | 22,201 | (165,086) | (142,885) |
| Transfers between funds | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET MOVEMENT IN FUNDS | | (17,944) | 277,861 | 259,917 | 22,201 | (165,086) | (142,885) |
| Balances brought forward at 1 January | | <u>140,824</u> | <u>2,763,565</u> | <u>2,904,389</u> | <u>118,623</u> | <u>2,928,650</u> | <u>3,047,273</u> |
| BALANCES CARRIED FORWARD AT 31 DECEMBER | | <u>122,880</u> | <u>3,041,426</u> | <u>3,164,306</u> | <u>140,824</u> | <u>2,763,565</u> | <u>2,904,388</u> |

All amounts relate to continuing activities.

Balance Sheet as at 31 December 2023

| | | 2023 | | 2022 | |
|--|-------|------------------|------------------|------------------|------------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Office equipment | 9 | | 6,769 | | 1,806 |
| Investments | 10 | | <u>2,101,464</u> | | <u>2,016,264</u> |
| | | | 2,108,233 | | 2,018,070 |
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 231,162 | | 118,492 | |
| Cash at bank and in hand | | <u>998,179</u> | | <u>871,635</u> | |
| | | 1,229,341 | | 990,127 | |
| LIABILITIES | | | | | |
| Creditors: Amounts falling due within one year | 12 | <u>(173,268)</u> | | <u>(103,809)</u> | |
| NET CURRENT ASSETS | | | <u>1,056,073</u> | | <u>886,318</u> |
| NET ASSETS | | | <u>3,164,306</u> | | <u>2,904,388</u> |
| Represented by | | | | | |
| FUNDS : | | | | | |
| Unrestricted | 13 | | 3,041,426 | | 2,763,564 |
| Restricted | 14 | | <u>122,880</u> | | <u>140,824</u> |
| Total Funds | | | <u>3,164,306</u> | | <u>2,904,388</u> |

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and with the Financial Reporting Standard 102.

Approved by the Directors on 13 May 2024 and signed on their behalf by:

Neil Hawkins _____ Hon. Chair

Ann O'Connell _____ Hon. Treasurer

Company number: 00228781

Statement of Cash Flows for the year ending 31 December 2023

| | | 2023 £ | 2022 £ |
|--|----|-------------------------|-------------------------|
| Cash flows from operating activities | | | |
| Net cash provided by/(used in) operating activities | 23 | <u>130,308</u> | <u>(7,436)</u> |
| Cash flows from investing activities: | | | |
| Dividends and interest from investments | | 28,013 | 8,432 |
| Purchase of property, plant and equipment | | (8,138) | (3,148) |
| Proceeds from sale of investments | | - | - |
| Purchase of investments | | - | - |
| Net cash provided by/(used in) investing activities | | <u>19,875</u> | <u>5,284</u> |
| Change in cash and cash equivalents in the reporting period | | 150,183 | (2,152) |
| Cash and cash equivalents at the beginning of the reporting period | | 2,185,871 | 2,188,023 |
| Cash and cash equivalents at the end of the reporting period | 24 | <u><u>2,336,054</u></u> | <u><u>2,185,871</u></u> |

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting policies

Basis of Preparation

These Financial Statements are presented in pounds sterling and have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with "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)" (the Charities SORP FRS 102), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Humanists UK meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

Short term debtors and creditors

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received. Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty are detailed in the above accounting policies where applicable.

Prepayments & Accruals

Prepayments and accruals less than £100 have not been taken into consideration.

Tangible Fixed Assets and Depreciation

All tangible assets costing more than £500 were capitalised and all tangible assets are valued at historic cost. Provision is made for depreciation on tangible fixed assets, at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life.

| | |
|-----------------------------|----------------------------|
| Office Equipment: | 20% p.a. straight line |
| Computer equipment: | 33 1/3% p.a. straight line |
| Office fixtures & fittings: | 10% p.a. straight line |

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on the revaluations and disposals throughout the year.

Realised gains and losses on investments are arrived at by comparing the net sale proceeds with the market value at the end of the previous financial year. Unrealised gains and losses represent the difference between the market value of investments still held at the end of the financial year with their value at the beginning of the year or with their cost if purchased subsequently.

Value Added Tax

The Charity is registered for VAT and where applicable amounts are included net of VAT.

Unrestricted funds are those funds which can be used at the trustees' discretion. Restricted Funds are those funds where application is restricted by conditions set by the donor. Designated Funds are those funds, which have been earmarked by the trustees for specific purposes.

Deferrals Policy

Income is recognised when all the following criteria are met:

- Control over the rights or other access to the economic benefit exists
- It is more likely than not that the economic benefits will pass to the Association
- The monetary value of the income can be measured reliably.

Grants Receivable

Revenue grants are credited to incoming resources on the earlier of the date they are received or the date they are receivable, unless they relate to a specific future period, in which case they are deferred. Capital grants for the purchase of fixed assets are credited to restricted incoming resources when they become receivable. Depreciation on the related fixed assets is charged against the restricted fund.

Donations and Legacies

Donations and legacies are recognised as income when the Association becomes unconditionally entitled to receive them, and when the receipt is probable and its value can be predicted with reasonable accuracy.

Charitable Activities

Costs of charitable activities include direct expenditure and an apportionment of overhead, governance and support costs as shown in note 7.

Allocation of Overhead, Governance and Support Costs

Overhead and support costs are incurred centrally across the range of our activities throughout the year. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These include costs related to statutory audit. All these costs have been apportioned between charitable activities on the basis of staff time or office space depending on the nature of the cost. The trustees consider this to be a reasonable reflection of the utilisation of resources.

Pensions

The Charity contributes to various defined contribution pension schemes on behalf of employees and, as the charity's liability is limited to paying amounts as they fall due, the pension charge reflected in the accounts represents the amount payable for the year.

2. Legacies, grants and donations

| | 2023 | | | 2022 |
|------------------------|-------------------|---------------------|------------------|------------------|
| | Restricted | Unrestricted | Total | Total |
| | £ | £ | £ | £ |
| Donations and Gift Aid | 163,066 | 911,666 | 1,074,732 | 995,322 |
| Grants | 68,450 | - | 68,450 | - |
| Legacies | - | 810,024 | 810,024 | 302,690 |
| | <u>231,516</u> | <u>1,721,690</u> | <u>1,953,206</u> | <u>1,298,012</u> |

Grant income was from the National Lottery Heritage Fund as part of a multi-year Humanist Heritage project and from AB Charitable Trust for our Humanist Care programme. In the preceding year Donations and Gift Aid included £182,907 restricted income. We remain grateful for the generous legacies left by so many members and supporters.

3. Investment income

| | 2023 | | | 2022 |
|-----------|-------------------|---------------------|---------------|--------------|
| | Restricted | Unrestricted | Total | Total |
| | £ | £ | £ | £ |
| Interest | - | 28,013 | 28,013 | 8,432 |
| Dividends | - | - | - | - |
| | <u>-</u> | <u>28,013</u> | <u>28,013</u> | <u>8,432</u> |

4. Income from charitable activities

| | 2023 | | | 2022 |
|-----------------------------------|-------------------|---------------------|------------------|------------------|
| | Restricted | Unrestricted | Total | Total |
| | £ | £ | £ | £ |
| Subscriptions | - | 974,964 | 974,964 | 887,605 |
| Celebrants' training | - | 171,628 | 171,628 | 169,282 |
| Celebrants' accreditation fees | - | 108,070 | 108,070 | 150,325 |
| Marriage administration fees | - | 24,833 | 24,833 | 26,800 |
| Events & activities | - | 91,464 | 91,464 | 47,059 |
| Sales of literature & merchandise | - | 23,291 | 23,291 | 8,481 |
| Education | - | 2,814 | 2,814 | 4,625 |
| Pastoral support | - | - | - | 746 |
| Sundry income | - | 968 | 968 | 6,879 |
| | <u>-</u> | <u>1,398,033</u> | <u>1,398,032</u> | <u>1,301,802</u> |

5. Cost of raising funds

| | 2023 | | | 2022 |
|---------------------------|-----------------|-------------------|------------|------------|
| | Restricted £ | Unrestricted £ | Total £ | Total £ |
| Fundraising costs | - | (216,378) | (216,378) | (205,036) |
| Investment manager's fees | - | (3,813) | (3,813) | (3,891) |
| Purchase of merchandise | - | (2,460) | (2,460) | (8,139) |
| | - | (222,651) | (222,651) | (217,066) |

6. Analysis of costs of charitable activities

| | 2023 | | |
|---|-------------------|-----------------------|--------------|
| | Direct Costs £ | Support Costs £ | Total £ |
| Education and Public Awareness | (497,321) | (379,476) | (876,797) |
| Humanist Ceremonies | (387,769) | (134,874) | (522,644) |
| Humanist Care | (190,478) | (93,878) | (284,356) |
| Public Affairs & Policy | (613,932) | (330,326) | (944,258) |
| Activities for Members and Partner Groups | (227,929) | (102,261) | (330,190) |
| | (1,917,430) | (1,040,816) | (2,958,244) |

| | 2022 | | |
|---|-------------------|-----------------------|--------------|
| | Direct Costs £ | Support Costs £ | Total £ |
| Education and Public Awareness | (389,765) | (336,336) | (726,102) |
| Humanist Ceremonies | (396,266) | (118,623) | (514,889) |
| Humanist Care | (138,413) | (82,674) | (221,087) |
| Public Affairs & Policy | (500,559) | (291,151) | (791,710) |
| Activities for Members and Partner Groups | (132,205) | (89,869) | (222,074) |
| | (1,557,208) | (918,653) | (2,475,861) |

7. Analysis of support and governance costs

| | 2023 | 2022 |
|----------------------------------|---------------------|-------------------|
| | £ | £ |
| Staff costs | (639,717) | (566,092) |
| Rent and rates | (133,485) | (109,751) |
| Repairs, maintenance & utilities | (27,786) | (21,964) |
| Postage and stationery | (16,291) | (16,494) |
| ICT | (92,641) | (71,740) |
| Irrecoverable VAT | (38,575) | (29,957) |
| Subscriptions | (6,169) | (4,489) |
| Bank charges & interest | (53,750) | (53,890) |
| Depreciation | (3,175) | (10,245) |
| Other costs | (16,445) | (20,705) |
| Governance | <u>(12,781)</u> | <u>(13,326)</u> |
| | <u>(1,040,816)</u> | <u>(918,653)</u> |

Support costs have been apportioned between categories of charitable activity according to whether they are overheads or centrally incurred expenditure on charitable activities. Overheads have been apportioned in relation to the office space occupied by each area of activity, and centrally incurred expenditure on charitable activities has been apportioned in relation to the staff time employed in each area of activity. The trustees consider this provides a reasonable approximation to the utilisation of resources.

Governance costs

| | 2023 | 2022 |
|--------------------------------|------------------|------------------|
| | £ | £ |
| Audit fee- current year | (7,000) | (6,757) |
| - previous year underprovision | - | - |
| Other professional expenses | (13) | (13) |
| Trustee meeting expenses | <u>(5,768)</u> | <u>(6,556)</u> |
| | <u>(12,781)</u> | <u>(13,326)</u> |

8. Staff costs

| | 2023 | 2022 |
|-----------------------------------|------------------|------------------|
| | £ | £ |
| Wages and salaries | 1,612,609 | 1,376,463 |
| Social security costs | 171,479 | 153,027 |
| Pension contributions | <u>131,988</u> | <u>98,630</u> |
| Total payroll costs | 1,916,076 | 1,628,120 |
| Staff recruitment | 19,867 | 17,579 |
| Temporary staff | <u>-</u> | <u>-</u> |
| | <u>1,935,943</u> | <u>1,645,699</u> |
| Average number of employees (FTE) | 36 | 33 |
| Average number of employees | 39 | 35 |

Key management personnel (£706,408) (2022: £641,491) includes Chief Executive, Director of Communications & Development, Director of IT, Director of Operations, Director of Public Affairs & Policy, Director of Understanding Humanism, Director of Ceremonies, Director of Humanist Care and Head of People.

Eight employees had combined salary & employer National Insurance payments in excess of £60,000. These payments fell in bands as follows:

| Band | 2023 | 2022 |
|-------------------|-------------|-------------|
| £100,000-£110,000 | 1 | 1 |
| £70,000-£80,000 | 1 | - |
| £60,000-£70,000 | 6 | 6 |

We are enormously grateful for the work of 177 (39 FTE) volunteers working across the organisation, embedded with staff teams or leading teams of their own, without whom we would not have achieved our many successes. We are also grateful for the many hundreds of volunteers who form our School Speaker and Non-Religious Pastoral Support networks, often volunteering directly with other institutions but accredited and supported by Humanists UK.

9. Tangible assets

| | 2023 | 2022 |
|--|-------------------|-------------------|
| | £ | £ |
| Office Fixtures, Fittings and Equipment | | |
| Cost at 1 January | 110,123 | 106,975 |
| Additions | 8,138 | 3,148 |
| Disposals | <u>-</u> | <u>-</u> |
| As at 31 December | <u>118,261</u> | <u>110,123</u> |
| Depreciation at 1 January | (108,317) | (98,072) |
| Charge for the year | (3,175) | (10,245) |
| Disposals | <u>-</u> | <u>-</u> |
| Depreciation at 31 December | <u>(111,492)</u> | <u>(108,317)</u> |
| Net book value at 31 December | <u>6,769</u> | <u>1,806</u> |

10. Investments

| | 2023 | 2022 |
|----------------------------------|------------------|------------------|
| | £ | £ |
| Market value at 1 January | 702,028 | 760,232 |
| Additions | - | - |
| Disposal proceeds | - | - |
| Realised gains/(losses) | - | - |
| Unrealised gains/(losses) | <u>61,561</u> | <u>(58,204)</u> |
| Market value at 31 December | 763,589 | 702,028 |
| Cash with brokers | <u>1,337,875</u> | <u>1,314,236</u> |
| Total investments at 31 December | <u>2,101,464</u> | <u>2,016,264</u> |
| Investments at cost 31 December | <u>748,446</u> | <u>748,446</u> |

Investments with a market value in excess of 10% of the portfolio were:

| | 2023 | 2022 |
|--|----------------|----------------|
| | £ | £ |
| Barclays Property Income Trust for Charities | 353,704 | 324,485 |
| Newton SRI Fund for Charities | <u>409,885</u> | <u>377,543</u> |
| Total | <u>763,589</u> | <u>702,028</u> |

We continued to hold investments in Barclays Charity Fund and Newton SRI Fund for Charities and retained cash deposits with Flagstone. We moved funds from the *Newton SRI Fund for Charities* to the *Newton Sustainable Growth and Income Fund for Charities*.

11. Debtors

| | 2023 | 2022 |
|----------------------|----------------|----------------|
| | £ | £ |
| Prepayments | 31,022 | 24,069 |
| Legacies receivable | 61,500 | 17,600 |
| Gift Aid | 101,416 | 76,703 |
| Other accrued income | 33,754 | - |
| Other debtors | <u>3,469</u> | <u>120</u> |
| | <u>231,162</u> | <u>118,492</u> |

Prepayments are usually primarily event venue costs such as for our Annual Convention, plus rent. Accrued income includes grant payments.

12. Creditors: Amounts falling due within one year:

| | 2023 | 2022 |
|----------------------|----------------|----------------|
| | £ | £ |
| Accruals | 55,076 | 16,670 |
| Taxes: Payroll taxes | 47,460 | 45,342 |
| VAT | 12,474 | 7,933 |
| Deferred income | 39,422 | 18,792 |
| Holiday accrual | <u>18,836</u> | <u>15,072</u> |
| | <u>173,268</u> | <u>103,809</u> |

Deferred income usually relates to event ticket sales. All deferred income is recognised in the following financial year.

13. a) General reserves

| | Revaluation Reserve £ | Accumulated Income £ | Total £ |
|--|--------------------------------------|-------------------------------------|--------------------|
| Balance at 1 January 2023 | - | 2,763,565 | 2,763,565 |
| Surplus/(deficit) for the year | - | 216,300 | 216,300 |
| Realised gains/(losses) on investments | - | 61,561 | 61,561 |
| Transfer on realisation | - | - | - |
| Transfer from designated funds | - | - | - |
| Balance at 31 December 2023 | - | <u>3,041,426</u> | <u>3,041,426</u> |

| | 2022 | | |
|--|--------------------------------------|-------------------------------------|--------------------|
| | Revaluation Reserve £ | Accumulated Income £ | Total £ |
| Balance at 1 January 2022 | - | 2,528,650 | 2,528,650 |
| Surplus/(deficit) for the year | - | (106,881) | (106,881) |
| Realised gains/(losses) on investments | - | (58,204) | (58,204) |
| Transfer on realisation | - | - | - |
| Transfer to designated funds | - | <u>400,000</u> | <u>400,000</u> |
| Balance at 31 December 2022 | - | <u>2,763,565</u> | <u>2,763,565</u> |

b) Designated Reserves

| | Balance at 1 January 2023 £ | Incoming Resources £ | Resources Expended £ | Transfer £ | Balance at 31 December 2023 £ |
|-----------------------------|--|-------------------------------------|-------------------------------------|-----------------------|--|
| Music (the Humanist choirs) | <u>-</u> | <u>96</u> | <u>(96)</u> | <u>-</u> | <u>-</u> |
| | <u>-</u> | <u>96</u> | <u>(96)</u> | <u>-</u> | <u>-</u> |

14. Restricted funds

| | Balance at 1 January 2023 | Incoming Resources | Resources Expended | Transfer | Balance at 31 December 2023 |
|--------------------------------|---------------------------------|-----------------------|-----------------------|----------|-----------------------------------|
| | £ | £ | £ | £ | £ |
| Assisted Dying | 88,432 | 73,674 | (65,742) | - | 96,364 |
| Campaign Against Faith Schools | 24,365 | 32,300 | (49,463) | - | 7,202 |
| Ceremonies | - | 236 | (236) | - | - |
| Defence Humanists | 791 | 338 | (38) | - | 1,090 |
| Education | - | 52,965 | (52,965) | - | - |
| Faith to Faithless | - | 15,414 | (15,414) | - | - |
| LGBT Humanists | 7,926 | 1,079 | (5,129) | - | 3,877 |
| Local groups | 7,421 | 1,395 | (6,599) | - | 2,217 |
| Music (the Humanist choirs) | 11,889 | 10,934 | (10,693) | - | 12,130 |
| Northern Ireland development | - | 8,560 | (8,560) | - | - |
| Pastoral Support | - | 17,424 | (17,424) | - | - |
| Public Affairs | - | 17,197 | (17,197) | - | - |
| | <u>140,824</u> | <u>231,516</u> | <u>(249,460)</u> | <u>-</u> | <u>122,880</u> |

| | Balance at 1 January 2022 | Incoming Resources | Resources Expended | Transfer | Balance at 31 December 2022 |
|--------------------------------|---------------------------------|-----------------------|-----------------------|----------|-----------------------------------|
| | £ | £ | £ | £ | £ |
| Accord | - | 3,466 | (3,466) | - | - |
| Assisted Dying | 49,667 | 81,797 | (43,032) | - | 88,432 |
| Campaign Against Faith Schools | 39,505 | 48,651 | (63,791) | - | 24,365 |
| Ceremonies | - | 487 | (487) | - | - |
| Defence Humanists | 544 | 252 | (5) | - | 791 |
| Education | - | 2,000 | (2,000) | - | - |
| Faith to Faithless | - | 10,937 | (10,937) | - | - |
| LGBT Humanists | 8,369 | 782 | (1,225) | - | 7,926 |
| Local groups | 6,716 | 3,263 | (2,558) | - | 7,421 |
| Music (the Humanist choirs) | 13,822 | 7,578 | (9,511) | - | 11,889 |
| Northern Ireland development | - | 6,000 | (6,000) | - | - |
| Pastoral Support | - | 15,154 | (15,154) | - | - |
| Public Affairs | - | 2,540 | (2,540) | - | - |
| | <u>118,623</u> | <u>182,907</u> | <u>(160,705)</u> | <u>-</u> | <u>140,824</u> |

The tables above do not represent the entire income and expenditure related to these areas of work. They show only the restricted donations and subsequent expenditure of the restricted donations.

Assisted Dying

This fund was created in 2018 to manage donations to cover the payroll costs of one member of Humanists UK staff to work on the Assisted Dying campaign with the My Death, My Decision coalition. The fund also includes donations towards assisted dying legal cases.

Campaign Against Faith Schools

Campaign against faith schools appeal funds are restricted to Humanists UK lobbying and campaigning work relating to 'faith' schools and related education campaigns. Funds raised by appeal in excess of the target sought are restricted to the public affairs fund, and are disclosed as a transfer above.

Ceremonies

This fund results from donations given to Humanists UK specifically for ceremonies work.

Defence Humanists

This fund was created in 2012 to manage income and expenditure by the Defence Humanists, which joined as a new section in 2011.

Education

This fund results from legacies and donations given to support Humanists UK's work in promoting the understanding of Humanism in the education sphere. This includes the Humanist Heritage project, which in 2023 was largely funded by a grant from the Heritage Lottery Fund.

Faith to Faithless

This fund was created in 2015 to manage income and expenditure in support of our Faith to Faithless programme, which helps people who are leaving religions. This is part of our Humanist Care work.

LGBT Humanists

This fund was created in 2012 to manage income and expenditure by GALHA (now LGBT Humanists) which joined Humanists UK as a section in 2012.

Local groups

This fund is for activities relating to the development of local humanist groups, including Partner Groups and Humanists UK Local Groups.

Music

This fund was initiated in 2010 by a donation from Alec Reed to fund a composer for two years and to establish the Humanists UK choirs on a secure footing. Current income derives directly from the activities of the London Humanist Choir.

Northern Ireland Development

This fund was created in 2017 to support the development of Humanists UK's work in Northern Ireland.

Pastoral Support

This fund was created in 2012 to collect donations supporting our new initiative directed towards providing pastoral support to non-religious people in prison or in hospital. This is part of our Humanist Care work.

Public Affairs

This fund results from donations given to support Humanists UK lobbying and campaigning work. In 2023 these included donations in support of our stakeholder engagement work and legal cases.

15. Operating leases

At 31 December 2023 the Company had the following commitments under non-cancellable operating leases as follows:

| | Land and buildings | | Other | |
|--|---------------------------|---------------|---------------|---------------|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Falling due within one year | 97,608 | 10,845 | 9,843 | 8,955 |
| Falling due between one and five years | 108,453 | - | 27,715 | 3,413 |
| Falling due later than five years | - | - | 189 | - |
| | <u>206,061</u> | <u>10,845</u> | <u>37,558</u> | <u>12,368</u> |

The commitment in respect of land and buildings reflects the lease on the Association's premises which ends on 10 February 2026. We have not yet set a provision for any dilapidation costs associated with the end of this lease.

16. Taxation

Humanists UK is a registered charity and is potentially exempt from tax in respect of income and capital gains received within the categories covered by Part II of the Corporation Taxes Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are exclusively applied to charitable purposes.

17. Board members' remuneration and expenses

Alex Collis, a Celebrant, was paid £171 in fees & expenses as part of the celebrants training programme. Ewan Main, a Celebrant, was paid £448 in fees & expenses as part of the celebrants training programme. Amy Walden was paid £850 in fees & expenses as part of the Humanist Care training programme. Aside from these, no remuneration, directly or indirectly, out of the funds of the charity was paid or is payable for the year to any Board member or to any person known to be connected with any of them.

Board members were reimbursed a total of £5,414 (2022: £5145) for travel expenses to attend meetings in connection with their duties. Expenses not reported in Note 17 normally include travel to various events, including public lectures and fundraising events.

18. Capital commitments

There were no capital commitments at 31 December 2023 (2022: nil).

19. Pension commitments

The charity offers contributions to individual defined contribution pension schemes to all employees and most take them up. The assets of the schemes are held separately from those of the charity in independently administered funds. Total employer's contributions paid in the year were £131,988 (2022: £98,630), the increase being partly due to a change of policy during 2022 that increased the employer contribution rate.

20. Net assets

| | 2023 | | |
|--------------------|---------------------|-----------------------------------|------------------|
| | Fixed Assets | Net Current Assets | Total |
| | £ | £ | £ |
| Unrestricted funds | 2,108,233 | 933,193 | 3,041,426 |
| Restricted funds | - | 122,880 | 122,880 |
| | <u>2,108,233</u> | <u>1,056,073</u> | <u>3,164,306</u> |

| | 2022 | | |
|--------------------|---------------------|-----------------------------------|------------------|
| | Fixed Assets | Net Current Assets | Total |
| | £ | £ | £ |
| Unrestricted funds | 2,018,070 | 745,494 | 2,763,564 |
| Restricted funds | - | 140,824 | 140,824 |
| | <u>2,018,070</u> | <u>886,318</u> | <u>2,904,388</u> |

21. Reversionary interest

Humanists UK has been bequeathed a reversionary interest in a trust established under the terms of the Will of Christine Cotton, who died on 24 January 2000. The trust assets comprise a property occupied by the Life Tenant, investments and bank accounts. The value of the investments as at 31 May 2021 (last update available) was £44,911 (31 May 2021: £44,911). The trustees have indicated to Humanists UK that the property (bought in 2002 for £85,000) had a value in 2020 of between £145,000 and £158,000 by comparison with similar properties in the locality.

Because Humanists UK cannot predict when it will become entitled to the receipt of this legacy, no accrued income has been reflected in the accounts.

22. Related party transactions

Board members are not remunerated but are able to recover out of pocket expenses for attendance at Board meetings, the total amount reimbursed being disclosed in Note 17.

The Chief Executive of Humanists UK is also a Director and Trustee of Humanists International and their President. The Association paid an annual subscription to Humanists International of £28,536 (2022: £29,162) and contributed £9,167 (2022: £0) to Humanist International projects.

The Chief Executive of Humanists UK is also a Director and Trustee of ACEVO of which Humanists UK is a member and paid £469 in membership fees (2022: £469).

The Wales Coordinator is a Director and Trustee of the Religious Education Council, of which Humanists UK is a member and paid £900 in membership fees (2022: £900).

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities

| | 2023 | 2022 |
|--|----------------|-----------------|
| Net income/(expenditure) for the reporting period | 259,917 | (142,885) |
| Depreciation charges | 3,175 | 10,245 |
| (Gains)/losses on investments | (61,561) | 58,204 |
| Dividends and interest from investments | (28,013) | (8,432) |
| (Increase)/decrease in debtors | (112,670) | 55,372 |
| Increase/(decrease) in creditors | <u>69,459</u> | <u>20,060</u> |
| Net cash provided by/ (used in) operative activities | <u>130,308</u> | <u>(7,436)</u> |

24. Cash and cash equivalents at the end of the year

| | 2023 | 2022 |
|---------------------------------|------------------|------------------|
| | £ | £ |
| Cash at bank and in hand | 998,179 | 871,635 |
| Cash at brokers | <u>1,337,875</u> | <u>1,314,236</u> |
| Total cash and cash equivalents | <u>2,336,054</u> | <u>2,185,871</u> |

25. Statutory information

The British Humanist Association, operating as Humanists UK, is a charitable company limited by guarantee, registered in England. The Association's registered number and registered office address can be found on the Legal and Administrative page of this Annual Report.