



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 December 2013

Company Number: 00228781

Charity Number: 285987

British Humanist Association

Annual Report for the year ended 31 December 2013

The directors present their report along with the financial statements of the charity for the year ended 31 December 2013. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with current statutory requirements, the articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities issued by the Charity Commission in March 2005.

Legal and Administrative Details

Status	The British Humanist Association (BHA) originated as the Union of Ethical Societies in 1896, was incorporated as the Ethical Union in 1928 and became the BHA in 1967. 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.			
	Company number:	00228781	Charity number:	285987
Registered office	39 Moreland Street London EC1V 8BB			
Honorary officers	Chair:		Robert Ashby	
	Vice Chair:		Patricia Rogers	
	Treasurer:		John Woolhouse (until November 2013) John Adams (from November 2013)	
Directors	Paul Blanchard (until March 2014)		Alan Palmer	
	Tom Copley (from July 2013)		David Pollock	
	Blaise Egan		Mary Porter	
	Alice Fuller (until July 2013)		Martin Rowson	
	Allan Hayes (until July 2013)		David Savage	
	Guy Otten		Alom Shaha (from July 2013)	
President	Professor Jim Al-Khalili OBE			
Principal staff	Chief Executive:		Andrew Copson	
	Head of Operations:		Catriona McLellan	
	Head of Ceremonies:		Isabel Russo	
	Head of Public Affairs:		Pavan Dhaliwal	
	Head of Education and Promotion:		Sara Passmore	
Auditors	Messrs Knox Cropper Chartered Accountants 8/9 Well Court London EC4M 9DN			
Bankers	The Co-operative Bank plc 118-120 Colmore Row Birmingham B3 3BA			
Investment Managers	Barclays Wealth 23 Lower Brook Street Ipswich IP14 1AQ			

Mission

We want a world where everyone lives cooperatively on the basis of shared human values, respect for human rights, and concern for future generations.

We want non-religious people to be confident in living ethical and fulfilling lives on the basis of reason and humanity.

Charitable Objects

The BHA's Objects are 'The advancement of Humanism, namely a non-religious ethical lifestance 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.'

Public benefit

The trustees have satisfied themselves that the BHA's activities are compliant with law and guidance for charities on public benefit. The trustees (who are also directors of the company for the purpose of company law) confirm that when setting the aims and objectives of the charity they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

The three main areas of work (which overlap and reinforce each other) are:

- Education of the public about Humanism, providing a moral framework for those who do not accept any religion. We seek to ensure that everyone has access to information about humanist approaches to ethical issues and about the humanist tradition, and deliver this education through our website, public lectures, and teaching materials for use in schools, and many other ways;
- The provision of non-religious or humanist ceremonies, so helping to meet a growing demand from a larger section of the public than we can currently assist for baby-naming, marriage and (especially) funeral ceremonies that accord with their own beliefs. Our aim is that all those who want a humanist ceremony should have access to one. The activity represents a net cost to the Association but we are hopeful that it will in due course cover its costs;
- Seeking to protect the human rights of humanists and other non-religious people and to combat the discrimination and disadvantages they encounter. We do this by working for the implementation of the Human Rights Act, especially insofar as it forbids discrimination by public authorities on grounds of religion or belief, and by making representations to Government and others, including sometimes the need for changes in the law.

While the principal beneficiaries of the Association's work are humanists and other people who have no religious belief, the trustees consider that the whole public benefits from our promotion of human rights and non-discrimination and from the wide range of information and educational material we offer. Our website is available to all and (sometimes subject to a small admission fee) so are our lectures.

Report on progress towards our Aims

Our year's activities are reported here as they relate to our six Aims.

1. We aim to achieve a situation where Humanism is understood as an ethical and fulfilling non-religious approach to life involving a naturalistic view of the universe.

In 2013 we continued to raise the profile of our annual lectures by holding them in high-quality venues, ensuring better quality video production, and inviting Distinguished Supporters to attend. Our Darwin Day Lecture was chaired by Richard Dawkins and given by Sir Tom Blundell, Director of Research at the Cambridge Department of Biochemistry, on *The Emergence of Drug Resistance*. It was attended by over 500 people, with the video of the lecture then being viewed 1,063 times on YouTube. Our Voltaire Lecture was chaired by Jim Al-Khalili and given by Steven Pinker on *The Better Angels of Our Nature: A History of Violence and Humanity*. It was attended by over 500 people, with the video of the lecture then being viewed 2,750 times on YouTube. Our Holyoake Lecture was given by Jim Al-Khalili on *The Forgotten Legacy of Arabic Science* and was attended by 331 people. Our Bentham Lecture, held in partnership with the Philosophy Department at University College London, was given by Anne Phillips on *Humanism and the Posthuman Challenge* and attended by 260 people.

We continued to integrate the events of our section, Centre for Inquiry UK, more closely into our own programme. Centre for Inquiry UK hosted five events: a free lecture in partnership with Goldsmith's University presented by visiting US professor Elizabeth Loftus on the topic of *Memory*, attended by over 300 people including a number of sixth form students from nearby schools; a day-conference on *Tricks of the Mind*, featuring cognitive psychologist Daniela Rudloff, broadcaster Claudia Hammond, hypnosis expert Martin S. Taylor, and cognitive psychologist and magician Robert Teshka, attended by over 200 people; a day-conference titled *Can science solve every mystery?* featuring chemist Peter Atkins, philosopher David Papineau, and Christian philosopher and apologist Peter S. Williams, attended by over 140 people and watched over 3,000 times on YouTube; a day-conference on the supernatural featuring Deborah Hyde, Chris French, Frank Swain and Scott Wood (over 200 people attended this event); and a day-conference on the theme of science and pseudo-science, featuring Chris French, Andy Lewis, James Ladyman and Stephen Law, which attracted an audience of more than 200.

We were sponsors of two independent arts and music summer festivals, the Secret Garden Party and Wilderness. Chris French chaired a panel on superstition at the Secret Garden Party, and Jim Al-Khalili, Robin Ince, and Peter Atkins spoke about Humanism and atheism at Wilderness. Between them these events attracted audiences totalling more than 4,000 people. We sponsored three talks at the HowTheLightGetsIn festival at Hay-on-Wye on the topics: *More than Equal* with Minette Marrin, George Galloway, Peter Tatchell and Shaun Ley; *A Touch of Evil* with Leo Donskis, Sam Roddick, Ziauddin Sardar and our Head of Education Sara Passmore; and *At the World's Edge* with Terry Pratchett, AS Byatt, Terry Eagleton, and Mary Ann Sieghart. We supported the Consensus Science Event organised by Entangled Bank, with speakers Bill Bailey, Richard Dawkins, Richard Fortey, Richard Wiseman, Quentin Cooper, and Sara Passmore. The event attracted over 2,000 people. The Defence Humanists promoted the Sunday Assembly on Remembrance Day with Defence Humanists patron Dan Snow, which was attended by 500 people. In partnership with Theos, the AHS, and the Radical Middle Way, we supported a dialogue event organized by the charity 3FF with Chris Stedman on the topic of including the non-religious in 'interfaith' dialogue.

Two hundred people attended our annual conference in Leeds, where Terry Pratchett received the award for Services to Humanism. This number was down from 229 the previous year, when Richard Dawkins received the award. Though we had fewer delegates, the event was a success and evaluations from those present were overwhelmingly positive. Following feedback from attendees we should aim for future annual conferences to include more networking time for attendees, and break-out sessions where people can have discussions in smaller groups.

We completed the development phase of our school volunteers project. The pilot programme, developed with external project facilitators, included a final report with recommendations for roll-out, and the final version of the training materials has been received. Twenty-six volunteers participated in the pilot courses in London and

Manchester. The programme will take a significant amount of work to implement nationally. This will include: website and database development; training people to deliver the course; communications with local groups to roll-out the training; and marketing the programme to schools.

A volunteer was recruited to convert our existing publications into eBooks. The first, *Right to Object?*, was made available on Amazon, with others to follow in due course.

We developed a digital strategy to increase traffic to all our social media. As well as developing memes and making good use of YouTube videos and online quizzes, we also launched a 'pay with tweet' system for distributing *A Short Course on Humanism*. This was hugely successful, being downloaded 10,000 times.

We spoke at the usual wide variety of local and community events across the UK to raise awareness of Humanism. Our Head of Education spoke on the history of the British Humanist Association at the North West Humanists Regional Conference, addressed the All-Ireland Summer Meeting on the theme of education and Humanism, and judged the National Schools Debating Competition London Regional Finals.

We commissioned four animated videos, to be narrated by Stephen Fry, that explain a humanist approach to big questions – on truth, being happy, death, and what makes something right or wrong. We developed a brand identity for the campaign and the launch of the videos will be supported with an online campaign of images with well-known humanists and relevant quotes related to humanism in 2014.

Much time was spent in 2013 preparing for hosting the World Humanist Congress in 2014.

2. We aim to achieve a situation where people with humanist beliefs and values are supported in identifying themselves as humanists and in expressing those beliefs and values in their lives.

At the end of 2013, the Humanist Ceremonies™ network had 287 trained and accredited celebrants. This was down from 318 at the end of 2012. The reduction is explained by our more rigorous approach to removing accreditation from celebrants who were not returning their levy fees or engaging with the network and the fact that the majority of our training took place at the end of the year, with provisionally accredited celebrants not registered until January 2014. During the course of the year we trained 21 new celebrants and 16 existing celebrants in a new ceremony for their 'portfolio'. 90 celebrants attended our annual celebrant conference at Warwick University, with superb talks given by agony aunt Virginia Ironside, author of *The Good Funeral Guide* Charles Cowling, market researcher Roger McCarthy, and Julian Huppert MP.

Based on returns received by 31 March 2014, in the course of 2013 our celebrants conducted 6,826 funerals (compared with 6,563 in 2012), 468 namings (412 in 2012) and 597 weddings (499 in 2012). Including 'other' ceremonies, this represents a total of 7,900 ceremonies performed in 2013 (7,565 in 2012).

Our ambitious marketing plan for the year was successfully executed by our marketing contractor and Head of Ceremonies. Highlights of the year included:

- The production and distribution of the Humanist Ceremonies Funeral Directory, which displayed our new branding and had an up-to-date list of all our current funeral celebrants, listed by postcode. It included 'FAQs' to clarify what we do; it also clarified our position on the inclusion of religious content and promoted our online 'Find a Celebrant' map search.
- The commissioning of a distinctive one-page funeral advert, which was placed in Funeral Director Monthly and SAIF Insight for the following 12 months.
- The creation of Ceremonies Twitter and Facebook pages, the latter having a peak reach of 11,186 in mid-June.
- The completion and promotion of videos online to promote our Funerals and Namings.

- National press coverage of our Namings, coinciding with the christening of Prince George, as well as production of a template for celebrants to use with the local press/media. Our Head of Ceremonies appeared on BBC Radio 4's *Sunday* programme and at least five celebrants were interviewed by local radio stations.
- Working closely with ITV in preparation for character Hayley Cropper's humanist funeral in *Coronation Street* on 31 January 2014.

Last year we reported on the successful pilot of humanist pastoral support for the non-religious in HMP Winchester and that we had begun development of a formal training and accreditation scheme for humanists providing pastoral support to non-religious people in prisons and health care. This year, we held a very constructive workshop with people from England and Scotland who are active in humanist pastoral support and from this we developed person specifications which are being used as a basis for the recruitment, training, and accreditation of humanist pastoral carers. An outline of an induction and training programme was drawn up and the programme has been run once as a pilot. Pentonville and Leyhill Prisons have contacted us about introducing humanist pastoral support.

We had a positive meeting with Mike Kavanagh, chaplain in the National Offender Management Service, on training and quality assurance. At the request of the influential Multifaith Healthcare Chaplaincy Group requested we met them and entered into discussions as to how their remit could be extended to include the non-religious.

We now have thirty-eight partner humanist groups (up from thirty-two) and twenty-two affiliate groups (up from eighteen) in England, Wales, Northern Ireland and Spain (the latter providing support for expatriate British people.) The Group Representatives Annual Meeting focused on development, dialogue, and campaigns, and was attended by fifty-nine delegates (up from forty-nine) from thirty-four different local groups (up from twenty-nine). The resources on the Groups' Hub have significantly reduced the amount of work involved in helping new groups forming; and recruitment for a new Groups Volunteer and a Local Groups Coordinator is underway to help ensure our records are up to date and that local groups receive the support they need.

Our United Kingdom Armed Forces Humanist Association (UKAFHA) section appointed a new General Secretary and changed its name to Defence Humanists. It now has 240 members and friends (up from 200). A campaign for a non-religious oath for air cadets was successful and we plan to approach other cadet associations. Galha – our LGBT section – ended the year with 529 members (up from 230). Management of all section memberships is now fully integrated into our existing administration processes and Galha is planning to work with local humanist groups to provide support and resources. The National Federation of Atheist, Humanist and Secular Student Societies (AHS) grew from thirty-eight to forty-six student groups across the UK. Grants were offered to AHS groups to facilitate awareness raising weeks and involvement in Freshers' Fairs. We also provided the AHS with sponsored places for ten students at our annual conference and five groups received cash awards for their work at the AHS national convention in March.

We ended the year with more than 29,500 people 'liking' us on Facebook (up from 24,000) and 29,000 following us on Twitter (up from 20,000). We had 4,159 subscribers on YouTube (up from 3,000), where our videos have been viewed over 594,800 times (up from 450,000).

3. We aim to achieve a situation where public debate and policy are shaped by humanist perspectives.

Despite a challenging political climate we have again achieved unprecedented coverage, building upon the 80% increase in media coverage in 2012 with an increase of 74% in 2013. This resulted in over 1,000 media mentions and appearances. We enjoyed over a dozen mentions on the front pages of major national newspapers as well as good quality inclusion on key opinion-forming broadcast programmes such as *Today*, *Sunday*, *Sunday Morning Live*, *The Big Questions* and more.

We continued to be the only national organisation supporting the high profile assisted dying legal cases of Jane Nicklinson and Paul Lamb. Our evidence was presented in the Court of Appeal by our legal teams led by Rebecca

Trowler QC and in the Supreme Court by Heather Rodgers QC. These included testimonies from members and witness statements from Professors John Lee, AC Grayling, Richard Norman, John Harris and Simon Blackburn. The cases generated extensive national media coverage for us including on the BBC, Sky News and BBC 5Live. In the Supreme Court the case was heard by nine judges – only the second time in its history so great a number of judges has heard a case (the first time was for the JFS case, in which we also intervened).

Membership of the All Party Parliamentary Humanist Group and our wider positive parliamentary support rose to a higher level than ever before. This was during the passage of the Marriage Bill, in support of both equal marriage and the legalisation of humanist marriage. Hundreds of parliamentarians outside of the group from all main parties expressed their support for our amendments, and we achieved an unprecedented number of parliamentary mentions – over 1,000 in the course of the year. A debate called in the House of Lords on the value and contribution of humanists and atheists to public life saw twenty-seven peers speak in support of the work we do.

The All Party Parliamentary Humanist Group held a meeting on school admissions. Speakers included Prof Ted Cantle, Rabbi Jonathan Romain, with Jeremy Rodell and Natalie Raja of the Richmond Inclusive Schools Campaign.

We continued to work with the International Humanist and Ethical Union (IHEU) at the UN Human Rights Council in Geneva, where we both have consultative status. Our delegation made a number of interventions including calls for freedom of speech in the member states of the Organisation of Islamic Cooperation (OIC), many of which fail to uphold this and other human rights. We made the point that in several OIC member states, freedom of expression is restricted by blasphemy laws, which are often used to suppress legitimate criticism of human rights abuses. Our Head of Public Affairs attended a meeting with the UN Special Rapporteur on freedom of religion or belief where he openly declared his support for our position.

We continued also to work with the European Humanist Federation and other allies in Europe. At the European Parliament we worked to mobilise MEPs on a number of issues including the ‘Estrela report’ strengthening women’s sexual and reproductive health rights, which was sadly rejected after a major campaign by reactionary religious groups. We had no better fortune with amending the draft ‘Horizon 2020’ framework on EU research policy to remove religiously-inspired restrictions on work involving human embryonic stem cells. However, we also joined the campaign to secure a balanced, secular approach in the EU external service’s guidelines on the freedom of religion or belief which was a significant success.

The RE Council for England and Wales published its new subject guidance, which for the first time put teaching about non-religious worldviews (i.e. Humanism) on an equal footing with religious beliefs. In total there are over 100 mentions of non-religious worldviews/beliefs/Humanism in the seventeen-page document, much more than in previous equivalent documents. It is hoped that this will reinforce the trend of Humanism being incorporated into locally agreed syllabuses. Humanists now participate in 143 of the 173 SACREs, compared to 68 in June 2011.

4. We aim to achieve a situation where the UK is a secular state guaranteeing human rights, with no privilege or discrimination on grounds of religion or belief.

This year saw tremendous successes on a number of our key policy areas relating to working towards a secular state. Most notable were the campaigns for the legal recognition of humanist marriages and for same-sex marriages. We lobbied for the same-sex Marriage Bill as a whole, having been supporters of equal marriage for many years. After a powerful lobby against equality was formed in the shape of the Coalition 4 Marriage (C4M) we worked with two members to form a counter coalition, namely the Coalition 4 Equal Marriage (C4EM). The C4EM achieved over 60,000 supporters for their petition and used our website to encourage action, with over 4,000 members and supporters writing to their MPs in support of equal marriage as a result.

The bill also presented us with an opportunity to correct another inequality, the lack of legal recognition of humanist marriages. We identified supporters in all political parties, had meetings with officials and front bench spokespeople from all three main parties, drafted and tabled successive amendments, researched and wrote detailed briefs; got

over 7,000 members to write to their MPs on this single issue; and were finally able, after a complex Parliamentary process, to persuade the government that we would have a majority in both Houses, should the amendments be put to a vote. In both Houses, it took hours of debates, with dozens of MPs and peers speaking in favour and hundreds agreeing to vote for our amendments. The result was that the government tabled their own amendment requiring a public consultation on allowing non-religious 'belief-based' organisations to conduct legal marriages and empowering the Secretary of State to change the law by laying regulations. To accommodate our demands the long title of the Bill was changed to 'An Act to make provision for the marriage of same sex couples in England and Wales, about gender change by married persons and civil partners, about consular functions in relation to marriage, for the marriage of armed forces personnel overseas, **for permitting marriages according to the usages of belief organisations to be solemnized on the authority of certificates of a superintendent registrar**, for the review of civil partnership, for the review of survivor benefits under occupational pension schemes, and for connected purposes'. At the time of writing we await publication of the Government's consultation document.

A change to the Scouts' oath and Guides' promise to accommodate the non-religious had been another long-standing aim in our policy work. Over the years, we received thousands of letters and phone calls from the public on the issue. This year, we worked extensively behind the scenes with both Scouts and Guides to consult on ways to amend their rules to make them more inclusive. We worked with our philosophers to devise acceptable wordings for the Scouts and encouraged our members to respond to both consultations, which they did in their thousands. We are delighted that for the first time both organisations are now open to the non-religious, the Guides through one secular promise for all and the Scouts through an option of a non-religious oath.

We also achieved a significant victory in convincing the Air Cadets to include a non-religious oath for new recruits. We worked closely with the Defence Humanists in making this happen and then gave the story as an exclusive to *The Independent*. We also used this to highlight the appetite for change in this area when responding to the Scouts and Guides consultations.

In our faith schools work we decided to focus on the egregious issue of selective religious admissions and formed a coalition of religious, special interest, parent and equality groups to launch the 'Fair Admissions Campaign'. A press briefing was provided for education journalists; the story was covered in all the national press including *The Mirror*, *The Telegraph*, *The Guardian* and *The Times*. We published a groundbreaking interactive map in December that generated further coverage and was shared widely on our social media portals. We achieved coverage in publications in which we do not usually gain much attention, such as *The Times*, where we were quoted on the front page on three occasions. To strengthen the core message with solid evidence, the online map allowed the public to see the admissions policies of all secondary schools in England, also showing their performance in relation to socio-economic selection through individual school figures for English as an additional language and for free school meal eligibility by comparison with the local population. This is the first time this evidence has been presented in such detail. We made the map easy to use so as to appeal to the widest audience and it has attracted many more supporters, particularly parents.

In total, since its launch on 6 June, the Fair Admissions Campaign was mentioned in the media 165 times. The Campaign has 550 subscribers to its mailing list, 910 followers on Twitter, 485 on Facebook and 104 people have written to their MP through our system on the issue. 25,757 different people have visited the website. This makes it the BHA's most high profile campaign since the Census Campaign in terms of social media and website access. The Campaign is also supported by 16 national groups and individuals, including a number we have not formally collaborated with before (such as Professor Ted Cattle [who is on the steering group], the Green Party and the Lib Dem Education Association) and others with whom we have collaborated previously (such as the Socialist Educational Association, Association of Teachers and Lecturers, and the Runnymede Trust). The Campaign includes five local campaign groups, with a number more in formation.

Typing in with our work on the effects of faith-based admissions on socio-economic selection, our complaint against the London Oratory School, one of the most high-profile Roman Catholic schools, was upheld by the Schools Adjudicator, with the school being ordered to rewrite its admissions criteria. We received coverage from the *TES* and *The Telegraph* for highlighting the discriminatory nature of the London Oratory School's admissions policy and we

also achieved national coverage for challenging proposed discriminatory admissions by schools without a religious character in Solihull and Reigate. We uncovered the fact that state funds are being spent on creationist, Steiner and Charedi nurseries, and got coverage in *Nursery World* as a result – another first for us.

We gained extensive coverage at the beginning of the year of our landmark success at the Information Tribunal, when it ruled that the Department for Education must release data on applications to establish Free Schools. This decision set an important legal precedent, and our Chief Executive was interviewed on the *Today* programme about it. In the same week on Radio 4 our Head of Public Affairs debated with the Communities Minister Eric Pickles MP on the European Court of Human Rights rulings on the spurious ‘Christian persecution’ cases. Our narrative to counter that of conservative Christian groups was vital in dispelling the myths concerning the cases and our Chief Executive appeared on BBC News and all the major outlets discussing the story.

Our research revealing that 46 schools still had Section 28-like statements in their Sex and Relationships Education policies was covered by over 100 news publications, including on the front page of *The Independent* and the *i*. Both the UK and Welsh Governments immediately launched investigations into the matter, and almost all the schools announced, within days, that they would revise their policies.

Following a complaint we lodged, the European Commission has asked the UK Government a number of questions as part of its investigation into inadequate implementation by the UK of the European employment directive in the law on faith schools.

Another significant success in 2013 following our ‘Teach Evolution not Creationism’ campaign was the government announcement that evolution was to be added to the primary National Curriculum for the first time. In September the Government published the curriculum to be taught from 2014 and it includes a module on evolution and natural selection in Year 6. In addition, human rights continue to be referred to in citizenship after we helped establish the campaign against its removal in one of the drafts. We also responded to fifteen consultations on the National Curriculum and to others on education related to academies, free schools and admissions.

5. We aim to achieve a situation where we are an expanding, financially healthy and sustainable organisation with high standards of governance and management.

Our income from donations (including GiftAid) and subscriptions increased in 2013 by 22% (compared with growth of 2% in 2012); we recruited 3,772 new members (compared with 3,813 in 2012.)

We held four cash appeals by post in the course of the year, in addition to an online giving campaign through the Big Give Christmas Challenge website, raising a total of £198,869 (compared with £98,178 in 2012.) A very generous response to our end of year cash appeal resulted in over £80,000 of donations – absolutely vital to allowing our work to continue.

Total donations amounted to over £566,000 but our use of professional fundraising contractors resulted in higher direct fundraising costs (£128,556 compared to £95,184 in 2012), leading us to decide to bring fundraising back in-house for 2014. We ended 2013 still needing to develop new member and supporter recruitment and so adopted a fundraising plan for 2014 that includes hiring a communications officer.

Online donations from visitors to our website increased to £10,599 (£9,800 in 2012). We trialled online donations to our appeals, resulting in an additional £1,495 and will continue to explore alternative donation methods.

Amendments to our Donation and Membership pages have contributed to substantially increased revenues from Direct Debit donations of £77,909 (£63,139 in 2012.) We sent a request to all our members to upgrade their donations by converting to monthly direct debits. This has not only contributed to the increase in Direct Debit income and has also had the benefit of smoothing cashflow over the year.

We mailed a legacy pack to all our existing members at the start of the year, which received responses from 173 members, including 38 new commitments to leave a legacy to the BHA, and a general increased awareness of and queries about legacies throughout the year. Legacy income itself, always highly variable, fell substantially to £56,975 from £142,012

We made efforts to increase GiftAid declarations by actively seeking declarations from previous donors, rather than just at the time of donations. This resulted in over 300 new declarations.

We collected £113,778 in celebrant levies and accreditation, up 4% from £108,903 in 2012. Following the 2012 reorganisation of the management of ceremonies, their administration has been integrated with the central administration function, and there are ongoing efforts to reduce the administrative costs of this area of activity by bringing systems online and integrating them with the database. This is enabling better reporting across all areas, and more informed decision-making processes.

We completed the major project to update our ICT systems and resources which began in 2012. The new database overcame many long-standing shortcomings of our ICT systems: our online procedures for joining and making donations are much smoother and easier to follow; substantial changes to our routine financial and membership procedures were rapidly and effectively implemented in early 2013 to take advantage of the improvements provided by our new database; GiftAid claims are easier to process; and we have used the events modules to great effect, cutting down administrative time.

2013 saw the end of our lease at Gower Street and our relocation to Moreland Street in Islington. The decision to move was driven by costs as the proposed new rent at Gower Street was unaffordable. While the move incurred substantial up-front costs, it will result in worthwhile savings over the lifetime of the lease, in addition to the benefit of providing a much more efficient working environment.

6. We aim to achieve a situation where we are respected as an organisation for our expertise and professionalism and recognised as the national voice of Humanism and a leading national voice for the non-religious and for secularism.

Our Head of Public Affairs was elected as the Vice Chair of the European Humanist Federation (EHF) and our Chief Executive was unanimously re-elected as First Vice President of the International Humanist Ethical Union (IHEU).

In March, our volunteer Dialogue Officer, Rory Fenton, received the Charity Staff & Volunteers award for 'Charity Innovator of the Year' for his work in ensuring that humanists and the non-religious are represented in dialogue between people of different beliefs at a local level. The awards celebrate outstanding dedication and achievements made by charity staff and volunteers across the UK.

One of our Pastoral Support Volunteers, Amy Walden, was awarded the Hampshire Probation Service's Individual Achievement Award for 2013 and nominated for the prestigious Butler Trust Award, open to all Criminal Justice staff, for achievements outside their normal role.

The work that our Chief Executive and Head of Public Affairs put into securing the marriage amendment consolidated the growing respect for the BHA as the leading national voice of non-religious ceremonies. We received praise for our ceremonies work across both Houses and continued to receive excellent ratings and comments in our ceremonies feedback forms.

We spoke at the National Council for Palliative Care Conference on *Reaching the whole community? End of life care for all who need it* on the need for non-religious pastoral support.

We joined the RE Review Steering Group set up by the Religious Education Council for England and Wales, and we have worked with Faith and Belief in Further Education and with RE Online – and with many more organisations – throughout the year to provide a non-religious, secularist, or humanist perspective on a range of issues.

Financial Review

We ended the year on a positive note with a surplus on unrestricted funds of £54,622. This was largely the result of a highly successful cash appeal at the end of the year, in addition to the stringent budgetary controls and financial planning improvements implemented in 2012. A significant challenge during 2013 was the cash outlay required by the office relocation, which required serious cuts in other expenditure. Spending was slashed across many areas: we made the difficult decision not to attend the political party conferences (a saving we cannot repeat in 2014) in order to save £17,000; we postponed some education activities (such as updating online materials, which would have cost over £3,000, and developing the AHS at a cost of over £25,000), and we delayed the roll-out of our pastoral support programme. The remarkably generous response to our final cash appeal of the year alleviated the situation somewhat, but we remain reliant on legacies to maintain our essential expenditure to a far greater extent than we would like.

Our ‘faith schools campaign’ continues to be well supported and sufficient funds should be available to support our full-time faith schools campaigner for another year.

Expenditure by Defence Humanists and the AHS exceeded donations to their restricted funds by £617 and £378 respectively. The excess of expenditure over restricted income was met by the general fund. Expenditure by Galha slightly exceeded its income, with the shortfall being met by its restricted fund.

Our investments continue to be managed by Barclays Bank under a discretionary arrangement with an overall investment policy to be socially responsible, avoiding investments in armaments, tobacco, and pornography, and to avoid undue fluctuations in value. We withdrew £57,864 during 2013 to support the cost of the office relocation.

Reserves

Our reserves are defined as the funds available to be spent at the trustees’ discretion in the furtherance of the objectives of the Charity (thus excluding restricted funds donated for specific purposes).

The target range for our reserves is established by a calculation of close-down costs and any potential sudden demands for cash. The calculation is reviewed annually and the policy is reviewed triennially. In 2013 the policy dictated that we held no less than £245,000 and no more than £435,000.

At the end of the year our unrestricted reserves were £453,792, which is slightly above the reserves policy target. In 2014, after projected expenditure on the World Humanist Congress, our reserves will be within the target range again.

Risk

The trustees have developed a comprehensive risk management policy to ensure that all important risks are evaluated and appropriate mitigating action taken. Financial, legal, governance, personnel, and other risks are reviewed annually, with corrective actions mandated 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.

Statement of Directors' Responsibilities

Company law requires the directors (the trustees) 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 surplus or deficit of the Association for that period. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the company 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 Charity SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- 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 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 all the steps necessary 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 as auditors will be put to General Meeting.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board: Robert Ashby, Chair, 24 May 2014

Independent Auditors' Report to the members of the British Humanist Association

We have audited the financial statements of the British Humanist Association for the year ended 31st December 2013 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Note of Historical Cost Surpluses and Deficits, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and The Financial Reporting Standard for Smaller Entities (United Kingdom Generally Accepted Accounting Practice).

Respective Responsibilities of Trustees and Auditor

As explained more fully in the Statement of Directors' Responsibilities set out in the trustees' Annual Report, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2013 and of its incoming resources and application of resources including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Matters on Which we are Required to Report by Exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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.

Duncan Jones MA, FCA
Senior Statutory Auditor
For and on behalf of Knox Cropper,
Chartered Accountants
Statutory Auditors

8/9 Well Court
London
EC4M 9DN

24 May 2014

Knox Cropper is eligible to act as an auditor under the terms of section 1212 of the Companies Act.

Statement of Financial Activities including the Income and Expenditure Account for the year ended 31 December 2013

		Funds 2013			Funds 2012
	Notes	Restricted £	Unrestricted £	Total £	Total £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Voluntary Income					
- Legacies and donations	2	105,705	517,677	623,382	607,156
Investment Income					
- Rent and service charges	3	-	5,280	5,280	5,280
- Dividends and interest	4	-	5,257	5,257	6,180
Incoming resources from charitable activities	5	6,556	486,424	492,980	468,779
Total Incoming Resources		112,261	1,014,638	1,126,899	1,087,395
RESOURCES EXPENDED					
Costs of generating funds	6	-	(134,894)	(134,894)	(99,857)
Costs of charitable activities	7,8	(128,502)	(822,347)	(950,849)	(1,092,566)
Governance costs	9	-	(7,205)	(7,205)	(7,542)
Total Resources Expended		(128,502)	(964,446)	(1,092,948)	(1,199,965)
		(16,241)	50,192	33,951	(112,570)
Realised gains/(losses) on investments	12	-	4,430	4,430	871
Net income/(expenditure) for the year		(16,241)	54,622	38,381	(111,699)
Unrealised (losses)/gains on investments	12	-	3,291	3,291	16,037
NET MOVEMENT IN FUNDS		(16,241)	57,913	41,672	(95,662)
Balances brought forward at 1 January		98,365	395,879	494,244	589,906
BALANCES CARRIED FORWARD AT 31 DECEMBER		82,124	453,792	535,916	494,244

All recognised gains and losses are included in the Statement of Financial Activities.

Summary income and expenditure account for the year ended 31 December 2013

	2013	2012
	£	£
Total Incoming resources from continuing operations	1,126,899	1,087,395
Total expenditure on continuing operations	<u>(1,092,948)</u>	<u>(1,199,965)</u>
	33,951	(112,570)
Realised gains on disposal of Investments	<u>4,430</u>	<u>871</u>
Surplus/(deficit) for the year	<u><u>38,381</u></u>	<u><u>(111,699)</u></u>

Note of historical cost surpluses and deficits for the year ended 31 December 2013

	2013	2012
	£	£
Surplus/(deficit) for the year as reported above	38,381	(111,699)
Difference between historical cost gain/(loss) on disposal of investments and gain/(loss) reported above	<u>3,163</u>	<u>1,049</u>
Historical cost surplus/(deficit)	<u><u>41,544</u></u>	<u><u>(110,650)</u></u>

Balance Sheet for the year ended 31 December 2013

	Notes	2013		2012	
		£	£	£	£
FIXED ASSETS					
Office equipment	11		73,295		506
Investments	12		<u>220,514</u>		<u>270,657</u>
			293,809		271,163
CURRENT ASSETS					
Debtors	13	110,255		126,904	
Cash at bank and in hand		<u>313,954</u>		<u>180,223</u>	
		424,209		307,127	
LIABILITIES					
Creditors: Amounts falling due within one year	14	<u>(182,102)</u>		<u>(84,046)</u>	
NET CURRENT ASSETS			<u>242,107</u>		<u>223,081</u>
NET ASSETS			<u>535,916</u>		<u>494,244</u>

Represented by

FUNDS :

Unrestricted	15	453,792	395,879
Restricted	16	<u>82,124</u>	<u>98,365</u>
Total Funds		<u>535,916</u>	<u>494,244</u>

The directors have determined that the company does not require an audit under the Companies Act 2006 but an audit is nevertheless required under the Charities Act 2011

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the directors on 24 May 2014

R AshbyChair

J AdamsHon Treasurer

Notes to the Financial Statements for the year ended 31 December 2013

1. Accounting policies

Basis of Preparation

These Financial Statements have been prepared under the Historical Cost Convention, in accordance with the Statement of Recommended Practice (Accounting and Reporting by Charities) issued by the Charity Commissioners in March 2005, the special provisions for small companies under part 15 of the Companies Act 2006 and the Financial Reporting Standard for smaller entities effective April 2008 (UK generally accepted accounting practice for smaller entities).

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 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

Value Added Tax

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

Cashflow Statement

The Charity has not prepared a Cash Flow Statement for the year as required by Financial Reporting Standard No.1 because the Charity has relied on the exemption available for small undertakings.

Funds

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.

Incoming Resources

Incoming resources are recognised when the charity becomes unconditionally entitled to the funds and the value can be measured with reasonable certainty.

Grants Receivable

Revenue grants are credited to incoming resources on the earlier of (i) when they are received or (ii) when 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.

Charitable Activities

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

Governance Costs

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.

Allocation of Overhead and Support Costs

Overhead and support costs are incurred centrally across the range of our activities throughout the year. They have been apportioned between charitable activities on the basis of staff time or office space depending on the nature of the cost. The directors 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 across as they fall due, the pension charge reflected in the accounts represents the amount payable for the year.

2. Legacies and donations

	2013			2012
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Donations and Gift Aid	105,705	460,702	566,407	465,144
Legacies	-	56,975	56,975	142,012
	<u>105,705</u>	<u>517,677</u>	<u>623,382</u>	<u>607,156</u>

3. Activities for generating funds

	2013			2012
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Rents (IHEU)	-	5,280	5,280	5,280
Charges to tenants	-	-	-	-
	<u>-</u>	<u>5,280</u>	<u>5,280</u>	<u>5,280</u>

4. Investment income

	2013			2012
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Interest	-	202	202	436
Dividends	-	5,055	5,055	5,744
	<u>-</u>	<u>5,257</u>	<u>5,257</u>	<u>6,180</u>

5. Activities in furtherance of the charity's objects

	2013			2012
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Subscriptions	-	259,037	259,037	254,444
Group fees	-	2,005	2,005	2,115
Celebrants levies	-	107,018	107,018	107,112
Celebrants training	-	45,256	45,256	30,479
Celebrants accreditation fees	-	6,760	6,760	1,791
Events & activities	6,556	43,709	50,265	49,442
Sales of literature	-	6,227	6,227	12,454
Sales of videos and merchandise	-	3,813	3,813	3,281
Sundry income	-	12,599	12,599	7,661
	<u>6,556</u>	<u>486,424</u>	<u>492,980</u>	<u>468,779</u>

6. Cost of generating funds

	2013			2012
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
Fundraising costs	-	(128,556)	(128,556)	(95,184)
Investment manager's fees	-	(2,231)	(2,231)	(1,630)
Purchase of merchandise	-	(4,107)	(4,107)	(3,043)
	<u>-</u>	<u>(134,894)</u>	<u>(134,894)</u>	<u>(99,857)</u>

Fundraising costs returned to their 2011 level (£131,981) after the drop in 2012 which was due to staffing shortfalls. Fundraising was temporarily outsourced during 2013.

7. Analysis of costs of charitable activities

	2013			2012
	Direct	Support Costs	Total	Total
Education and Promotion	(264,361)	(78,179)	(342,540)	(366,862)
Ceremonies	(180,299)	(81,427)	(261,726)	(281,321)
Pastoral Support (previously known as Community Services)	(15,914)	(1,536)	(17,450)	(16,759)
Public Affairs	(131,690)	(97,319)	(229,009)	(290,386)
Activities for Members and Affiliated Groups	<u>(42,704)</u>	<u>(57,420)</u>	<u>(100,124)</u>	<u>(137,238)</u>
	<u><u>(634,968)</u></u>	<u><u>(315,881)</u></u>	<u><u>(950,849)</u></u>	<u><u>(1,092,566)</u></u>

8. Support costs

	2013	2012
	£	£
Staff costs	(142,138)	(148,869)
Rent and rates	(51,257)	(79,166)
Repairs and maintenance	(11,433)	(26,725)
Postage and stationery	(30,626)	(21,832)
ICT excluding telecoms	(9,775)	(13,699)
Utilities & telecoms	(9,353)	(10,569)
Irrecoverable VAT	(25,652)	(19,852)
Subscriptions	(1,066)	(1,254)
Bank charges & interest	(17,143)	(12,404)
Depreciation	(9,278)	(1,823)
Other costs	<u>(8,160)</u>	<u>(13,788)</u>
	<u><u>(315,881)</u></u>	<u><u>(349,981)</u></u>

Support costs have been apportioned between Membership, Promotion of Humanism, Public Affairs, Ceremonies, and Pastoral Support 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 directors consider this provides a reasonable approximation to the utilisation of resources.

9. Governance costs

	2013	2012
	£	£
Audit fees	(4,711)	(4,699)
Other professional expenses	-	(71)
Trustee meeting expenses	<u>(2,494)</u>	<u>(2,772)</u>
	<u><u>(7,205)</u></u>	<u><u>(7,542)</u></u>

10. Staff costs

	2013	2012
	£	£
Wages and salaries	(398,140)	(423,097)
Social security costs	(42,577)	(44,225)
Pension contributions	<u>(13,602)</u>	<u>(13,786)</u>
Total payroll costs	(454,319)	(481,108)
Staff recruitment	(1,627)	(4,280)
Temporary staff	<u>(628)</u>	<u>(1,164)</u>
	<u><u>(456,574)</u></u>	<u><u>(486,552)</u></u>
 Average number of employees	 12	 13

One employee earned in excess of £60,000 (2012: one) and that salary fell in the band £60,000 to £70,000.

11. Tangible assets

	2013	2012
	£	£
Office Fixtures, Fittings and Equipment		
Cost at 1 January	64,280	64,280
Additions	82,067	-
Disposals	<u>(28,704)</u>	<u>-</u>
As at 31 December	<u>117,643</u>	<u>64,280</u>
 Depreciation at 1 January	 (63,774)	 (61,951)
Charge for the year	(9,278)	(1,823)
Disposals	<u>28,704</u>	<u>-</u>
Depreciation at 31 December	<u>(44,348)</u>	<u>(63,774)</u>
 Net book value at 31 December	 <u><u>73,295</u></u>	 <u><u>506</u></u>

Fixed asset additions in the current year reflect refurbishment works to make newly acquired office accommodation fit for purpose and to provide the necessary furniture and equipment. Disposals reflect furnishings held at the old office which had been fully written down and have now been scrapped.

12. Investments

	2013	2012
	£	£
Market value at 1 January	263,121	211,479
Additions	13,301	53,702
Disposal proceeds	(72,452)	(18,968)
Realised gains/(losses)	4,430	871
Unrealised gains/(losses)	<u>3,291</u>	<u>16,037</u>
Market value at 31 December	211,691	263,121
Cash with brokers	<u>8,823</u>	<u>7,536</u>
Total investments at 31 December	<u><u>220,514</u></u>	<u><u>270,657</u></u>
Investments at cost 31 December	<u><u>176,349</u></u>	<u><u>227,907</u></u>

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

	2013	2012
	£	£
M&G Securities corporate bond	24,623	25,346
M&G Securities recovery fund	25,284	38,667
Fidelity Investments UK bond fund	<u><u>28,168</u></u>	<u><u>29,210</u></u>

13. Debtors

	2013	2012
	£	£
Rent deposit	-	35,000
Prepayments	40,449	17,449
VAT recoverable	-	2,719
Legacies receivable	-	29,035
Gift Aid	33,000	6,800
Other accrued income	23,645	32,432
Other debtors	<u>13,161</u>	<u>3,469</u>
	<u><u>110,255</u></u>	<u><u>126,904</u></u>

14. Creditors: Amounts falling due within one year:

	2013	2012
	£	£
Accruals	(25,923)	(23,728)
Taxes: Payroll taxes	(9,575)	-
VAT	(23,308)	-
Deferred income	(123,296)	-
Other creditors	<u>-</u>	<u>(60,318)</u>
	<u><u>(182,102)</u></u>	<u><u>(84,046)</u></u>

15. General reserves

	Revaluation Reserve £	Accumulated Income £	Total £
Balance at 1 January 2013	35,214	360,665	395,879
Surplus/(deficit) for the year	-	54,622	54,622
Unrealised gains/(losses) on investments	3,291	-	3,291
Transfer on realisation	<u>(3,163)</u>	<u>3,163</u>	<u>-</u>
Balance at 31 December 2013	<u><u>35,342</u></u>	<u><u>418,450</u></u>	<u><u>453,792</u></u>

16. Restricted funds

	Balance at 1 January 2013 £	Incoming Resources £	Resources Expended £	Transfer £	Balance at 31 December 2013 £
Promotion of Humanism	-	575	(575)		-
Public Affairs	-	801	(22,754)	21,953	-
Ceremonies	-	-	-		-
AHS	-	2,674	(2,674)		-
Music (including the BHA choir)	1,818	6,470	(5,298)		2,990
Voltaire Lecture	7,882	-	(3,323)		4,559
Faith Schools	47,560	38,698	(41,975)	(21,953)	22,330
Accord	957	34,272	(34,272)		957
Centre for Inquiry UK	4,455	4,119	(2,843)		5,731
Defence Humanists (formerly UKAFHA)	-	1,225	(1,225)		-
Cumbria Group	5,919	-	(4,919)		1,000
GALHA	21,226	5,209	(5,745)		20,690
Pastoral Support (previously Community Services excluding Ceremonies)	2,668	231	(2,899)		-
Young Atheists' Handbook for Schools	<u>5,880</u>	<u>17,987</u>	<u>-</u>	<u>-</u>	<u>23,867</u>
	<u><u>98,365</u></u>	<u><u>112,261</u></u>	<u><u>(128,502)</u></u>	<u><u>-</u></u>	<u><u>82,124</u></u>

Promotion of Humanism

This fund results from legacies and donations given to support the BHA's work in education and other areas promoting the understanding of Humanism.

Public Affairs

This fund results from legacies and donations given to support BHA lobbying and campaigning work.

Ceremonies

This fund results from legacies and donations given to BHA specifically for ceremonies work.

AHS

This fund is used to manage the financial affairs of the National Federation of Atheist Humanist and Secular Student Societies.

Music

This fund was initiated in 2010 by a donation from Alec Reed to fund a composer for two years and to establish the BHA choir on a secure footing. Current income derives directly from the activities of the choir.

Voltaire Lecture

This fund was created some years ago to continue the work of another charity (The Voltaire Lectures Fund), which was wound up; its residual funds were transferred to BHA with the agreement of the Charity Commission. Capital may be spent as income on public lectures as a memorial to Voltaire.

Faith schools

Faith schools appeal funds are restricted to BHA lobbying and campaigning work relating to 'faith' schools and other 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.

Accord

Donations to cover the payroll costs of one member of BHA staff to work for the Accord Coalition.

Centre for Inquiry UK

This fund was created in 2012 to manage income and expenditure by the Centre for Inquiry UK, which joined the BHA as a new section during that year.

Defence Humanists (formerly UKAFHA)

This fund was created in 2012 to manage income and expenditure by the UK Armed Forces Humanist Association (UKAFHA), which joined the BHA as a new section in 2011.

Cumbria Group

This fund was created in 2012 to manage the expenditure of Nona Murray's legacy to be used for support of a Cumbria Humanist Group.

Galha

This fund was created in 2012 to manage income and expenditure by Galha, formerly the Gay and Lesbian Humanist Association, which joined the BHA as a new section in 2012.

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 fund was previously known as Community Services excluding Ceremonies.

Young Atheists' Handbook for Schools

This fund was created in 2012 to collect donations supporting our initiative to place a free copy of the Young Atheists' Handbook for Schools in every secondary school in Britain.

17. Operating leases

At 31 December 2013 the Company had the following annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2013	2012	2013	2012
	£	£	£	£
Renewal date less than one year	-	14,000	-	615
Renewal date between one and two years	-	-	7,667	-
Renewal date between five and ten years	<u>66,638</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>66,638</u></u>	<u><u>14,000</u></u>	<u><u>7,667</u></u>	<u><u>615</u></u>

The commitment in respect of land and buildings at the current year end reflects the lease on the Association's new premises. In the preceding year the liability arising in respect of the land and buildings reflected rent payable on the former office premises until the termination of the lease in February 2013.

18. Taxation

The BHA 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.

19. Post-Balance Sheet Events

The Association will host the triennial IHEU's World Humanist Congress in 2014. Preparations are well advanced with ticket sales in the current year being reflected as deferred income, which is responsible for the increase in deferred income disclosed in Note 14 and the increased VAT payable at the year end. Costs incurred to date are reflected in prepayments and management anticipate that fundraising initiatives may allow the event to break even.

20. Directors' remuneration and expenses

No remuneration, directly or indirectly, out of the funds of the charity was paid or is payable for the year to any director or to any person known to be connected with any of them.

Directors were reimbursed a total of £2,369 (2012: £1,232) for travel expenses to attend meetings in connection with their duties.

21. Capital commitments

There were no capital commitments at 31 December 2013 (2012: nil).

22. Pension commitments

The charity contributed to individual defined contribution pension schemes for several employees. 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 £13,602 (2012: £13,786).

23. Net assets

	Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted funds	293,809	159,983	453,792
Restricted funds	-	82,124	82,124
	<u>293,809</u>	<u>242,107</u>	<u>535,916</u>

24. Reversionary interest

The BHA 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 14 February 2013 (the date of the annual valuation by the trustees) was £57,018 (2012: £56,539) (including cash in the trustees bank account).

The trustees have indicated to the BHA that the property (bought in 2002 for £85,000) had a value in 2012 of between £145,000 and £158,000, by comparison with similar properties in the locality.

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

25. Related party transactions

Directors 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 20.

The Chief Executive of British Humanist Association is also a director of International Humanist and Ethical Union. International Humanist and Ethical Union sub lets part of British Humanist Association's office accommodation with the rent charged in 2013 amounting to £5,280. The Association pays an annual subscription to IHEU of £12,000.

The Head of Public Affairs of British Humanist Association is also a member of the Executive of the Accord Coalition. The Accord Coalition uses desk space at British Humanist Association's premises for no charge.