



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 December 2014

Company Number: 00228781

Charity Number: 285987

British Humanist Association

Annual Report for the year ended 31 December 2014

The Directors present their report along with the financial statements of the charity for the year ended 31 December 2014. 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 Adams		
Other Directors	Michelle Beckett (from July 2014)	David Pollock		
	Tom Copley	Mary Porter		
	Blaise Egan (until July 2014)	Jeremy Rodell (from July 2014)		
	Natalie Haynes (from May 2014)	Martin Rowson		
	Guy Otten	Alom Shaha		
	Alan Palmer	David Savage (until July 2014)		
	Naomi Phillips (from July 2014)			
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 (until October 2014) Lisa Bounds (from October 2014)		
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 four principal 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. We deliver this education through our website, public lectures, and teaching materials for use in schools, and in 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;
- The provision of humanist pastoral care to the non-religious in settings where religious people have the support of chaplains, for example in prisons and healthcare;
- 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 1998, 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 2014 we continued to raise the profile of our annual lectures. Our Darwin Day Lecture was chaired by Richard Dawkins and given by Professor Alice Roberts on *How to make a human*. It was attended by 1,000 people and gave an accessible overview of our embryological and evolutionary development. Professor Jim Al-Khalili gave our Voltaire Lecture on *Lessons from the past: science and rationalism in medieval Islam*. It was attended by over 500 people, with the video of the lecture then being viewed 3,000 times on YouTube. Our Bentham Lecture, held in partnership with the Philosophy Department at University College London, was given by Professor Simon Blackburn on *Was David Hume the first humanist?* and was attended by 260 people.

In addition to our annual lecture series, we hosted a number of one-off events. Rebecca Goldstein, the philosopher, writer, and psychologist, presented her new book *Plato At The Googleplex: Why Philosophy Won't Go Away* to an audience of 200. We also hosted the UK launch of the book *Everyday Humanism*. This new collection of essays, edited by Dale McGowan and Anthony Pinn, is about how the humanist approach influences life at the everyday level in areas such as charity, politics, friendship, family, and love. At the event, Pinn discussed the book with our Chief Executive, who wrote a chapter on *Politics and Political Life* for the collection. The second annual Blackham Lecture, hosted by Birmingham Humanists, was given by Professor of the Philosophy of Education Michael Hand on *Towards a theory of moral education*.

Centre for Inquiry UK (CFI UK), our section concerned with rational scepticism and science, hosted four day conferences: on climate change, attended by over 60 people with the two YouTube videos from the event being viewed over 1,350 times; on the science of belief, attended by over 140 people and viewed by 1,500 times on YouTube; on *Vampires, Werewolves, and Witches* with over 80 attending; and *The Tickle Stick: The Importance of Happiness and How to Get It* on the facts, myths, and controversies around happiness, attended by 185 people. In addition, the section sponsored four events at the Oxford Literary Festival in March, with speakers including experimental psychologist Bruce Hood and philosopher Nigel Warburton.

By far our largest event of the year was the World Humanist Congress. We organised and hosted this triennial event of the International Humanist and Ethical Union in Oxford in August. It was the largest and most successful World Humanist Congress ever, with over 1,000 participants from over 65 countries. On the theme of *Freedom of thought and expression: forging a 21st century Enlightenment*, it brought together dozens of accomplished speakers, including internationally renowned figures such as Nigerian Nobel laureate Wole Soyinka, Bangladeshi writer Taslima Nasrin, bestselling author Philip Pullman, and human rights activist Peter Tatchell, among many others. We raised over £100,000 to support participants with low incomes from countries with poor human rights records such as Burma, Russia, Sudan, and Pakistan to attend. Over three days, delegates participated in lectures, debates, and panel discussions on the right to freedom of thought and expression, and benefited enormously from the presence both of world-class experts and academics as well as of activists from all over the globe.

Delegates also attended workshops to develop their leadership skills better to support and promote freedom of thought and expression at home. We presented several awards honouring committed human rights activists who were present. Recipients included Bangladeshi bloggers Asif Mohiuddin, Avijit Roy (since appallingly murdered by Islamist fundamentalists), and the late Ahmed Haider, and others in their circle; Aware Girls (Pakistan) founder Gululai Ismail; and Wole Soyinka. Participants in the Congress passed the *Oxford Declaration on Freedom of Thought*

and Expression, a follow-up statement to the *Amsterdam Declaration of International Humanism*, which spelled out the humanist movement's commitment to the rights of freedom of thought and expression as outlined in Articles 18 and 19 of the *Universal Declaration of Human Rights*. We live-tweeted the many talks at Congress and encouraged guests to do the same, resulting in a total Twitter reach of 1,000,000 people that weekend. We released over 500 images from the Congress under Creative Commons license, as well as much video content via our YouTube channel. It was a life changing experience for many of those who attended.

Expanding our online promotion of Humanism, we launched four animated videos -- written by our Chief Executive and narrated by our Patron Stephen Fry -- as the beginning of a month-long social media campaign entitled 'That's Humanism!'. The videos were viewed over 1,000,000 times in the first fortnight over different video-sharing platforms, were reported in national papers such as *The Independent* and *The Mirror*, and featured on the feel-good website Upworthy. 20,000 people then took our online 'Are you a humanist?' quiz. The campaign increased our followers on Twitter by 2,100 and Facebook 'likes' by 20,100, and raised our number of new members by 200 compared to 2013. We made the videos available as a free download under a Creative Commons license.

A second public awareness campaign, 'Thought for the Commute,' began with a fortnight on the London Underground in September before moving on to buses in Birmingham, Manchester, and Liverpool for four weeks over November and December. The campaign was made up of posters which showcased humanist responses to the question 'What's it all for?' from well-known humanists, and was backed up by a social media campaign featuring a number of our Patrons and through promoted social media posts, including a Twitter ad campaign. These posters reached millions of public transport users in these cities; more than 10 million people use the London Underground every day.

Having reached our fundraising target for the project, we sent out copies of *The Young Atheist's Handbook* to every secondary school library in England and Wales -- just under 5,000. We received a number of positive comments from teachers and librarians thanking us for the book. One librarian responded: 'Whereas the six main religions of our country are well represented on our shelves, I have found it difficult to find age-appropriate texts which cover doubt, agnosticism and atheism. This book goes some way to redress this imbalance.'

We formally launched our new School Volunteers Project for training volunteer humanist school speakers, which had been piloted in 2013. The first training took place in Swindon, and further training days were run in Cambridge, Bournemouth, Birmingham, Amersham, and Canterbury. Our senior management team also attended training as part of an away day meeting. Evaluations of the training course and from schools were overwhelmingly positive; 100 volunteers were trained in the year.

We delivered training to 42 RE teachers, including trainees at four universities and, having received a generous donation from a member, we held a free day conference for RE teachers to explore Humanism and the inclusion of non-religious perspectives in RE. The 93 participants were RE teachers, head teachers, local authority RE advisors, and RE subject specialists who wanted to increase their understanding of Humanism as a non-religious worldview and see how it could fit into RE lessons and contribute to Spiritual, Moral, Social and Cultural development (SMSC).

We continued to increase understanding of Humanism among religious people. Our volunteer Dialogue Officer attended a number of Muslim and Catholic events, including the Catholic People's Week retreat, where he ran a session on Humanism, and the summer conference of the South East England Faiths Forum and Faith. We held a panel event *How can humanist and Muslim Londoners live together?* in London, which was attended by 140 people. It was chaired by our trustee Alom Shaha and speakers included Mamadou Bocoum, Public Relations Officer for the Sharia Council, Sara Khan, co-founder and director of the human rights charity Inspire, Yasmin Rehman from the Centre for Secular Space, and Huda Jawad, an advisor at the Centre for Academic Shi'a Studies and a research coordinator for Solace Women's Aid. Feedback from those who attended was overwhelmingly positive.

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.

Based on returns received by 31 March 2015, in the course of 2014 our celebrants conducted 7,934 funerals (compared with 6,826 in 2013), 497 namings (468 in 2013) and 769 weddings (597 in 2013). This represents a total of 9,200 ceremonies performed in 2014 (7,900 in 2013), a 16% rise on the total number of ceremonies conducted in the previous year.

At the end of 2014, the Humanist Ceremonies™ network contained 284 trained and accredited celebrants. This was down from 287 at the end of 2013. In addition to retirements, the reduction is explained by our continued 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 2015. During the course of 2014 we trained 37 new celebrants as well as 17 existing celebrants in a new ceremony for their 'portfolio'. 85 celebrants attended our annual celebrant conference at Warwick University, on the theme of building our community of practice, with twelve CPD workshop opportunities over the course of the two days.

For the second year, we executed an integrated marketing plan for Humanist Ceremonies™. Highlights of the year included:

- On the week that Hayley Cropper's humanist funeral on *Coronation Street* was broadcast, we gave funeral celebrants a press release to customise, as a result of which at least thirty stories about the role of humanist celebrants ran in local papers and magazines across the country. In addition, at least five celebrants were interviewed on local radio and all four of the major funeral trade magazines ran short news articles that we submitted.
- We produced a series of *How To...* marketing guides to help celebrants market themselves and their work more effectively. The guides benefitted from input from the highest performing celebrants as well as contributions from the Virtual Panel, a focus group of celebrants largely made up of experienced Regional Co-ordinators. We also provided celebrants with attractive marketing postcards and web banners for all of the ceremony types, as well as template Power Point presentations to support the increasing number of talks that they are invited to give.
- We launched our wedding video, which along with the Funeral and Naming videos has been widely recognised as being an excellent explanation and promotion of our work. It has been posted on our website, our Facebook pages, on YouTube; it was also sent to 45 wedding sites.

At the end of the year, we launched our new look 'individual' celebrant websites. These were designed to be compatible with our branding and with the new Humanist Ceremonies™ website, due to be launched in early 2015. The design resizes when viewed on mobile phones/tablets, which over 50% of website visitors are now using, which is a huge advantage. The celebrant websites were launched at the conference in October and were immediately popular.

Ceremonies staff and celebrants featured in national publications, including the *Daily Telegraph*, *The Independent*, *The Guardian*, *You & Yours*, *Wedding Magazine* and the *New Humanist*. Celebrants also featured in a number of TV programmes, including *Don't Tell The Bride*, *Come Dine With Me* and the Sky documentary *Forbidden Love*.

We moved from piloting humanist pastoral care for the non-religious to implementing it as a permanent programme. Having received generous donations from members, we were able to run three induction and training courses for pastoral care volunteers and, with additional money from private trusts we committed to rolling out six

more training sessions across the UK in 2015. Following a proposal from secretary of state for health Jeremy Hunt, we have opened discussions with Guy's & St Thomas' NHS Trust to implement a model of best practice of non-religious pastoral care that can then be rolled out throughout NHS England.

We began attending the Healthcare Chaplaincy Forum, an umbrella body bringing together all the different healthcare chaplaincy bodies, and the Health Care Chaplaincy Faith and Belief Group (HCFBG), in both cases as observers, as we do not wish to call our pastoral care service 'chaplaincy'. We nonetheless worked constructively with the HCFBG on approaches to the 'endorsement' of volunteers.

We ended the year with 61 partner and affiliate humanist groups (up from 60). We appointed a volunteer Groups Coordinator to encourage and support the exchange of ideas between groups, to provide speakers, to create introduction packs for new members, and to address technical issues, such as group email distribution lists. Existing group leaders expressed appreciation of this and new groups benefited from the appointment of the new volunteer. Three nascent groups were formed in West Wales, Windsor, and Ely. The Group Representatives' Annual Meeting on 15 November was attended by 44 people representing 29 groups, compared with 55 people representing 38 groups in 2013. This disappointing turnout will be addressed next year.

We continued to develop our existing specialist sections such as GALHA LGBT Humanists and Defence Humanists, which continued to go from strength to strength. A new BHA section for 18-35s, Young Humanists UK, was launched at the end of the year. A launch email was sent to 2,000 of our supporters in this age bracket and promoted via other channels. The response was very good: Young Humanists acquired over 1,400 'likes' on its Facebook page.

We ended the year with over 99,200 'likes' on Facebook (up from 29,500). Growth on Facebook was largely down to the success of news graphics produced in-house by the Communications Officer, many of which 'went viral' and prompted periods of increased reach and sustained growth. We had 44,900 people following us on Twitter (up from 29,000). In addition to organic growth from popular tweets, graphics produced by our Communications Officer, and people discovering the BHA over time, growth between September and December was promoted using additional paid advertising tweets in connection with our 'Thought for the Commute' awareness campaign, and these targeted and successfully recruited thousands of followers from specific popular accounts. We had 12,586 subscribers on YouTube (up dramatically from 4,159), where our videos were viewed 1,341,163 times over the course of the year (up from 594,800). Our YouTube growth was driven by the success of our 'That's Humanism!' videos.

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

In 2014 we achieved a greater than 50% increase in media coverage against 2013. As well as covering all of the traditional broadcast and print media such as national and regional BBC, Sky News, ITN, *The Guardian*, *The Times*, *The Mirror* and others, we also trended on Reddit. This led to over one million hits on our website in one day. We also had more Twitter and Facebook engagement than ever, leading to thousands more followers. One of the biggest stories was a *Coronation Street* assisted dying and humanist funeral storyline viewed by over ten million people, which generated excellent coverage for both the issues and the actress' own humanist beliefs in the *The Times*, *The Sun*, *The Daily Mail*, *The Daily Star*, *The Manchester Evening Post*, and most regional newspapers and BBC radio stations.

Our Chief Executive appeared on *Newsnight* covering our exposé about Steiner schools and the Department for Education. We received international coverage, including from *The Washington Post* in relation to our being sued by the Nigerian 'witch-finder' Helen Ukpabio for five hundred million pounds. We also received mention on the *Today* programme in relation to our 'Thought for the Commute' campaign, which sought to challenge that same programme's exclusion of humanists from its *Thought for the Day* scripted slot. The World Humanist Congress, while generating some good features in *The Guardian* and the BBC, did not gain as much coverage as we would have

hoped, occurring as it did as the height of the depravities of Islamic State were coming to international attention.

At the beginning of the year we worked with three whistle-blowers to pass on complaints about undue religious influence at Park View School in Birmingham, itself not a religious school. This led to a hugely significant story, which dominated the media agenda for most of the year and continues to have an impact. It prompted the Department for Education and Ofsted to launch investigations into the school – enquiries that were subsequently broadened to other schools after the appearance of the 'Trojan horse' letter which dominated the news agenda. In April we assisted those whistle-blowers in speaking out in the media about their concerns, including on *Newsnight*, with our Chief Executive also appearing on the programme. Through us they also spoke out on *ITV News*, *BBC News*, and through *The Sunday Times* and *The Sunday Telegraph*. We were able to express our concerns about religious schools and the religious influence seen over Park View. We have worked to turn the narrative into one on wider issues around religion in schools and, following a meeting with the Shadow Education Minister, we called for a thorough review. In the wake of the scandal, we organised a letter in *The Telegraph* signed by many religious and secular groups calling for a review of the place of religion in education. Our Head of Public Affairs subsequently discussed this on 13 local BBC radio stations.

The Government decided to withdraw state funding from private schools (previously provided through the free nursery places scheme) which teach creationism in science or where there were concerns about extremism. This was after we identified 95 private creationist schools in receipt of such funding and rallied over 1,000 of our members and supporters to write to their MPs, as well as an additional 400+ who responded to a consultation. This change would not have happened otherwise. The story received widespread coverage across print and broadcast media. Our Education Campaigns Officer appeared on BBC Radio 5 Live, BBC Radio London, and LBC and we were quoted by the BBC, *The Guardian*, and *Christian Today*. Our Education Campaigns Officer also wrote an article for *Jewish News* about issues to do with Jewish schools and creationism.

Our letter responding to the Prime Minister's claim that Britain is a Christian country accounted for over 600 media mentions in two weeks. We were featured in rolling coverage on the BBC national news at *Breakfast*, 1pm, 6pm, 10pm, the *Today* programme, *PM*, and *Newsnight*, as well as entertainment programmes such as *Have I Got News For You?* and the *News Quiz*.

We were the only organisation intervening to support what was arguably the most significant assisted dying case of our times, which reached the Supreme Court and was heard by nine judges (only the second time this number of judges have been called, the first time being another case we were party to). The cases were brought by Jane Nicklinson, the widow of Tony Nicklinson, who sought and who was repeatedly denied an assisted death, and Paul Lamb, who also sought the right to an assisted death following his paralysis in a road accident. They appealed for a ruling from the Court that current English law, which prevents assisted dying for the terminally ill or incurably suffering, is incompatible with the right to dignity and a private life.

Our evidence to the court centred on the concepts of dignity, autonomy and self-determination. We provided witness statements from prominent humanist moral philosophers Professors A C Grayling, John Harris, Richard Norman, and Simon Blackburn. Our Vice President Professor Blackburn was quoted in court. The novelist and our distinguished supporter Sir Terry Pratchett, well known for his advocacy of the right to die, also contributed a witness statement for the BHA stating that 'an individual's *personal* decision, should I think be honoured, if it's clearly been made by them, when they're in a state of *compos mentis* and in full control of their faculties.' He went on to say that, 'Either we have control over our lives, or we do not.' The court dismissed the appeal but, in a critical advance for our cause, declared that the court did have jurisdiction on this issue, paving the way for our future campaigning.

There was standing-room only at an All-Party Parliamentary Humanist Group (APPHG) meeting which we organised

with our President, Jim Al-Khalili, in the House of Lords. Parliamentarians heard Jim talk about Humanism and his own personal journey, and took the opportunity to quiz him on aspects of his work as a physicist and on BHA campaigns.

We held a London humanist hustings ahead of the European elections. Over 150 turned up to hear candidates from six parties on their views on areas of interest to humanists. This event was accompanied by a manifesto we produced for the elections, covering areas such as secularism, human rights, women's reproductive rights, and stem cell research.

We also attended the three main political party conferences in the summer. At the Labour Party Conference, we held our annual No Prayer Breakfast with Labour Humanists, which was, as always, very popular. Our Head of Public Affairs spoke on the so-called 'Trojan horse' scandal at the Humanist and Secularist Liberal Democrats' fringe event at the Liberal Democrats conference. A number of policy motions relating to our education work were passed at the Liberal Democrats Conference, such as opposition to compulsory collective worship in schools and discrimination on the basis of religion in the hiring of teaching staff. We were also highly visible at the Conservative Party Conference where our Chief Executive and Head of Public Affairs arranged informal discussions with MPs and Ministers.

We delivered well-received representations at the United Nations Human Rights Council in Geneva, covering a range of issues such as international blasphemy laws, the plight of atheists and humanists abroad, discrimination against Dalit communities in India, forced marriage and violence against women. Working together with other NGOs like the International Humanist and Ethical Union (IHEU), we formed a strong lobby and made useful contacts with other like-minded NGOs on the Council.

Our campaign to include Humanism in GCSE and A level RS was covered by the BBC, *The Telegraph*, *The Times*, *TES*, *Schools Week* and *The Guardian*, and on Radio 4's *Sunday* programme.

Our official complaints about unlawful school admissions policies were routinely featured in *The Jewish Chronicle* and other parts of the Jewish press, although we did not seek out publicity for these complaints at the time.

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.

We triggered a national debate around secularism and disestablishment with a letter we organised to the Prime Minister in April, criticising a speech he gave referring to the UK as a 'Christian country' and calling on Britons to accept and celebrate this fact in our public life. Aside from the media coverage reported above, it also led the Deputy Prime Minister to give public support to the Liberal Democrat policy of disestablishment.

After working in partnership with the Scout Association for some time, we were happy when on 1 January the new non-religious Scout promise became officially available.

Following our success in obtaining an amendment to the Marriage Act in 2013, the Government released a consultation on the possibility of organisations based on non-religious belief conducting legal marriages. We had hoped that this would lead to full legal recognition for our marriages but in December, the Government announced that it would not grant legal recognition to humanist marriages. Sources in Government told *The Times* newspaper that this was a decision made by the Prime Minister's office, and *The Times* published the story. This was a disappointment but we subsequently secured commitments from the Labour Party, Liberal Democrats, and Green Party that, using the powers given the Marriage Act, they would give legal recognition to humanist marriages if elected in 2015.

Another major success was the 'Teach evolution, not creationism' campaign. All of our longstanding campaign objectives were achieved in June, when the Government changed the rules to explicitly preclude all future Academies and Free Schools from teaching pseudoscientific ideas such as creationism as scientifically valid, and also clarified that it believes the requirement to teach a broad and balanced curriculum means no existing state schools can teach pseudoscience either.

We won a case at the Information Rights Tribunal in which the Tribunal ordered the Department for Education to release two documents from 2010 that helped form the policy that led to the state funding of Steiner Free Schools. After an oral hearing on 10 June the Tribunal ruled in favour of disclosure, saying that the public interest in support of this was "overwhelming" and that the Department for Education's evidence was "particularly weak and not at all persuasive".

We joined the Religious Education Council's qualifications committee reference group, which was convened for the review of Religious Studies GCSE and A Level subject criteria; and we responded to several consultations about draft new criteria. The current criteria do not allow for the study of modules on non-religious worldviews and whether or not this would change was one of the main subjects of discussion.

Meanwhile, it was confirmed that a new module on genetics and evolution would be added to the A Level Biology curriculum. We previously responded to consultations supporting this proposal.

We also responded to Department for Education consultations on the state funding of creationist nurseries, 'independent inspectorates' (i.e. religious groups inspecting private religious schools in place of Ofsted), new independent schools regulations, school transport, RE GCSE and A Level subject criteria (three consultations). We responded to: a Liberal Democrat equalities consultation paper (on behalf of both the BHA and the Fair Admissions Campaign); the Labour Party's review of the middle layer of decentralised school oversight and (with Labour Humanists) its consultation on teacher quality; submitted evidence to the All Party Parliamentary Group on Religious Education's inquiry into community cohesion and House of Commons' Education Select Committee inquiry into Personal, Social, and Health Education (PSHE) and Sex and Relationships Education (SRE) in England; and sent an initial response to the Curriculum for Wales review.

We conducted a systematic investigation of the admissions policies of about one eighth of religiously selective schools (those in local authorities starting with the letter 'B') and found widespread Office of the Schools Adjudicator (OSA) admissions code breaches. We complained to the OSA about 42 of these, including some high profile schools, and our education campaigner has actively participated in 13 of the cases. All but 11 of the cases were concluded; most determinations made by the OSA upheld our main complaints, with two schools in particular being found to be directly discriminating on the basis of race and gender as well as of academic ability. We expect to publish a report on these decisions in 2015.

Our complaint to the OSA about the London Oratory School was again successful. The school was found to break the School Admissions Code in an unprecedented 105 ways, including being both racially and socio-economically discriminatory. It was told to get rid of the 'Catholic service criterion' (flower arranging etc). This success led to us being quoted in *The Guardian*, *The Times*, *The Daily Telegraph*, *The Independent*, *i*, *The Daily Mail*, *The Evening Standard*, *The Western Mail*, and *New Statesman*. Our Education Campaigns Officer also appeared on *BBC London News*. The Oratory then began a judicial review of this decision.

In October, the European Commission closed a four-and-a-half-year-old case against the UK Government that we initiated over whether UK laws allow faith schools to discriminate in employment beyond where a genuine occupational requirement could be claimed. In December, we learned that the reason the case was closed was that the Commission claimed not to have seen any individual cases of discrimination. After pointing out that that was not

true and providing several more examples, in January the Commission re-opened the case. Also on the employment front, we worked with Humanist and Secularist Liberal Democrats to persuade the Liberal Democrats to pass new party policy at their party conference calling for an end to religious discrimination in school employment, other than for teachers of religious education.

Following on from the announcement that the National Governors' Association thinks collective worship outside of 'faith' schools should be abolished, we were pleased when the Bishop of Oxford, then chair of the Church of England Board of Education, announced that he takes the same position. Working with Humanist and Secularist Liberal Democrats we were also able to get the Liberal Democrats to pass new policy at their party conference calling for an end to compulsory collective worship in all schools.

We responded to: the Office of the Children's Commissioner's consultation on a rights-based education system; four consultations on GCSE and A level religious studies (and got 1,650 members and supporters to also respond); and Ofsted's consultation on a new inspection framework.

The new national curriculum for England came into force, with much improvement on recognising the value of science and understanding how the scientific method works. A module on evolution was added to the primary national curriculum for the first time, with first teaching from September 2015.

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

As we reported last year, we are now running fundraising as an entirely in-house activity. We appointed a Communications Officer both to reduce fundraising costs and to increase our capacity; this move has achieved both aims.

Our income from donations (including Gift Aid) and subscriptions increased in 2014 by 16% (compared with growth of 15% in 2013). This was in addition to the grants and donations raised in support of the World Humanist Congress.

We collected £128,546 in celebrant levies and accreditation, up 13% from £113,778 in 2013. We continue to reap the benefits from having integrated ceremonies administration with the central administration function and the annual celebrant survey at the end of the year showed 94% of celebrants responding strongly agreed or agreed that: 'The central administration of Ceremonies business by the BHA meets my needs.'

We conducted a major review of our IT infrastructure. We purchased new machines, stripped out and upgraded hardware in existing machines, and disposed of old ones. Every staff member and volunteer now has a modern, capable machine, and staff who do design work now have all the power they need. We also reviewed our online security and improved relevant systems considerably.

Most of our routine operational processes are fully documents. During the year, we began a review of this documentation, revising and adding to it as necessary, starting with the administration of Humanist Ceremonies.

We ran an extensive training program for all staff on all areas of IT relevant to the BHA. From searching our CiviCRM database to working remotely via Google Drive to pivot tables in Excel to creating and editing pages on the BHA website, all staff were able to ask questions and improve their skills. The reception team also undertook external communications training which has improved confidence in dealing with the sensitive or difficult enquiries often faced by those on the 'front line', as well as improving volunteer management skills.

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

Our Chief Executive was appointed as a Commissioner on the Commission on Religion and Belief in British Public Life, an initiative of the Woolf Institute, which will make recommendations to the UK Government in 2015 in a variety of areas from education to the constitution. He was also appointed to the Foreign and Commonwealth Office's Advisory Panel on Freedom of Religion or Belief to provide expertise on the situation in this field for humanists and other non-religious people.

Our Head of Public Affairs was reappointed Vice Chair of the European Humanist Federation at its AGM in May. She was also appointed to a high-level Hate Crime Scrutiny Panel for the Crown Prosecution Service for her expertise relating to religion, belief, and race. She reports directly to the Director of Public Prosecutions.

Our Education Campaigns Officer was appointed to the advisory board of the Sex Education Forum, of which we are a member organisation, in recognition of our policy expertise in education. He was also appointed to the Office of the Children's Commissioner School Exclusions Round Table in recognition of our expertise in school admissions. In addition, he was appointed to the UN Committee on the Rights of the Child's UK Periodic Review: Education Working Group.

Our Head of Ceremonies was invited to speak at the Cremation and Burial Exhibition in Stratford-on-Avon in July, and the content of her paper was published in the *International Federation of Burial and Cremation Authorities* journal.

In May we published the seventh edition of *Funerals Without God*. It received an excellent endorsement from novelist David Nobbs, sold 137 copies in its first month, and was picked up for review by numerous funeral trade magazines.

We were honoured to be entrusted with the funeral and memorial service of Alice Gross, the young schoolgirl tragically murdered in West London, which received discreet, but highly complimentary coverage.

We were contacted by the writer of a graphic novel, Sean Michael Wilson, in relation to information about creationism as taught in schools in the UK as a result of our status as the leading campaigners and policy experts in this area. We supplied an in-depth account of the history of creationism in the UK, including detail on our successful *Teach evolution, not creationism* campaign. The writer was so impressed with us that our Education Campaigns Officer and Chief Executive were featured as characters within the book, as drawn by award-winning artist Hunt Emerson. *New Internationalist* will publish the book in 2015.

Our delegation at the UN Human Rights Council received praise from the American ambassador for its strong criticism of blasphemy laws. These laws restrict freedom of expression and in many countries are tied to criminal sanction and even the death penalty. We were told that this advocacy was very helpful in the United States' diplomatic work opposing draft resolutions seeking prohibition of 'religious insult', which if successful would have contributed to a significant undermining of Universal Declaration of Human Rights *Article 18* and *Article 19* to freedom of expression and freedom of belief.

We were recognised in the Supreme Court judgment of the Nicklinson and Lamb cases for the value we added to highlighting ethical and philosophical arguments for the right to die.

Financial Review

We ended the year on a positive note with a surplus on unrestricted funds of £405,414. This was the result of two substantial legacies received towards the end of the year, generous responses to cash appeals, increased membership income, and a financially successful World Humanist Congress.

A significant challenge during 2014 was uncertainty over the World Humanist Congress budget. The event, which surpassed all previous Congresses in terms of participant numbers and the scale of activities, was initially expected to be a drain on financial resources, yet ended up making a modest surplus. This was the result of the generosity of many supporters, including those who donated money directly, engaged in fundraising activities, contributed significant time through volunteering both before and during the event itself, or supported the event by attending as delegates.

In addition to this specific fundraising area, our members continued to be supportive, with average donations to our four appeals higher than before. As a result, we are no longer reliant on legacies to maintain our essential expenditure and are able to use such windfalls to improve our capacity to deliver against our Aims. The legacy income from 2014 will fund three new staff posts in 2015 and beyond. 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.

As a consequence of the extremely stringent budgetary controls of 2013, we were able to invest in more charitable expenditure in 2014 including hiring a new staff member to support our 'promotion of humanism' activities. We also started rolling out the Pastoral Support programme, extended our schools volunteers programme, and generally were able to extend the range of activities we could fund.

Our investments continue to be managed by Barclays Bank. In July we approved the transfer of investments to the Barclays Charity Fund, a specific, tailored, tax-efficient fund for UK charities. The Fund provides a balanced portfolio and risk-spread with growth potential and also meets our stated policy of social responsibility in avoiding investments in armaments, tobacco and pornography.

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 2014 the policy dictated that we held no less than £271,000 and no more than £456,000.

At the end of the year our unrestricted reserves were £860,720, which is well above target. As a result we have chosen to employ additional staff members in 2015/16 to meet our Aims.

Risk

The trustees have developed a risk management policy to ensure that risks are carefully evaluated and appropriate mitigating action taken. Financial, legal, governance, personnel, and other risks are reviewed annually, with actions determined on the basis of the likelihood of particular events occurring and how critical the consequences would be. Annual risk reviews include 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. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the principles of the Charity [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;
- 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 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 as auditors will be put to General Meeting.

On behalf of the Board: Robert Ashby, Chair, 9 May 2015

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

We have audited the financial statements of British Humanist Association for the year ended 31st December 2014 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice.

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report or for the opinions we have formed

Respective Responsibilities of Directors and Auditor

As explained more fully in the Directors' Responsibilities Statement set out in the Directors' report, the Directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 2014 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors report for the financial year to which the financial statements are prepared is consistent with the financial statements.

Matters on Which we are Required to Report by Exception

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:

- The charitable company has not kept adequate accounting records 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
- We have not received all the information and explanations we require for our audit, or
- Certain disclosures of Directors' remuneration specified by law are not made.

Duncan Jones (Senior Statutory Auditor)
For and on behalf of Knox Cropper (Statutory Auditor)
Chartered Accountants

8/9 Well Court
London
EC4M 9DN

9th May 2015

Statement of Financial Activities including the Income and Expenditure Account for the year ended 31 December 2014

		Funds 2014			Funds 2013
	Notes	Restricted £	Unrestricted £	Total £	Total £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Voluntary Income					
- Legacies and donations	2	273,934	976,409	1,250,343	623,382
Investment Income					
- Rent and service charges	3	-	6,176	6,176	5,280
- Dividends and interest	4	-	5,213	5,213	5,257
Incoming resources from charitable activities	5	9,505	607,813	617,318	492,980
Total Incoming Resources		283,439	1,595,611	1,879,050	1,126,899
RESOURCES EXPENDED					
Costs of generating funds	6	-	(75,914)	(75,914)	(134,894)
Costs of charitable activities	7,8	(276,477)	(1,106,921)	(1,383,398)	(950,849)
Governance costs	9	-	(11,140)	(11,140)	(7,205)
Total Resources Expended		(276,477)	(1,193,975)	(1,470,452)	(1,092,948)
		6,962	401,636	408,598	33,951
Realised gains/(losses) on investments	12	-	3,778	3,778	4,430
Net income/(expenditure) for the year		6,962	405,414	412,376	38,381
Unrealised (losses)/gains on investments	12	-	1,514	1,514	3,291
NET MOVEMENT IN FUNDS		6,962	406,928	413,890	41,672
Balances brought forward at 1 January		82,124	453,792	535,916	494,244
BALANCES CARRIED FORWARD AT 31 DECEMBER		89,086	860,720	949,806	535,916

Summary income and expenditure account for the year ended 31 December 2014

	2014	2013
	£	£
Total Incoming resources from continuing operations	1,879,050	1,126,899
Total expenditure on continuing operations	<u>(1,470,452)</u>	<u>(1,092,948)</u>
	408,598	33,951
Realised gains on disposal of Investments	<u>3,778</u>	<u>4,430</u>
Surplus/(deficit) for the year	<u><u>412,376</u></u>	<u><u>38,381</u></u>

Note of historical cost surpluses and deficits for the year ended 31 December 2014

	2014	2013
	£	£
Surplus/(deficit) for the year as reported above	412,376	38,381
Difference between historical cost gain/(loss) on disposal of investments and gain/(loss) reported above	<u>35,368</u>	<u>3,163</u>
Historical cost surplus/(deficit)	<u><u>447,744</u></u>	<u><u>41,544</u></u>

Balance Sheet for the year ended 31 December 2014

		2014		2013	
	Notes	£	£	£	£
FIXED ASSETS					
Office equipment	11		66,200		73,295
Investments	12		<u>233,806</u>		<u>220,514</u>
			300,006		293,809
CURRENT ASSETS					
Debtors	13	117,087		110,255	
Cash at bank and in hand		<u>572,423</u>		<u>313,954</u>	
		689,510		424,209	
LIABILITIES					
Creditors: Amounts falling due within one year	14	<u>(39,710)</u>		<u>(182,102)</u>	
NET CURRENT ASSETS			<u>649,800</u>		<u>242,107</u>
NET ASSETS			<u><u>949,806</u></u>		<u><u>535,916</u></u>
Represented by					
FUNDS :					
Unrestricted	15		860,720		453,792
Restricted	16		<u>89,086</u>		<u>82,124</u>
Total Funds			<u><u>949,806</u></u>		<u><u>535,916</u></u>

Approved by the Directors on 9 May 2015

R Ashby _____ Hon. Chair

J Adams _____ Hon. Treasurer

Notes to the Financial Statements for the year ended 31 December 2014

1. Accounting policies

Basis of Preparation

These Financial Statements have been prepared under the Historical Cost Convention, in accordance with applicable Accounting Standards and in accordance with Statement of Recommended Practice (Accounting and Reporting by Charities) issued by the Charity Commissioners in March 2005 and the Companies Act 2006.

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

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.

Grants Receivable

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

Donations and Legacies

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

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

	2014			2013
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Donations and Gift Aid	170,334	476,533	646,867	566,407
Legacies	-	241,469	241,469	56,975
World Humanist Congress: grants, donations and bookings	103,600	258,407	362,007	-
	<u>273,934</u>	<u>976,409</u>	<u>1,250,343</u>	<u>623,382</u>

3. Activities for generating funds

	2014			2013
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Rents	-	6,176	6,176	5,280
Charges to tenants	-	-	-	-
	<u>-</u>	<u>6,176</u>	<u>6,176</u>	<u>5,280</u>

4. Investment income

	2014			2013
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Interest	-	146	146	202
Dividends	-	5,067	5,067	5,055
	<u>-</u>	<u>5,213</u>	<u>5,213</u>	<u>5,257</u>

5. Income from activities in furtherance of the charity's objects

	2014			2013
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Subscriptions	-	308,385	308,385	259,037
Group fees	-	1,853	1,853	2,005
Celebrants levies	-	123,332	123,332	107,018
Celebrants training	-	64,723	64,723	45,256
Celebrants accreditation fees	-	5,214	5,214	6,760
Events & activities	9,505	56,018	65,523	50,265
Sales of literature	-	9,263	9,263	6,227
Sales of videos and merchandise	-	8,072	8,072	3,813
Sundry income	-	30,953	30,953	12,599
	<u>9,505</u>	<u>607,813</u>	<u>617,318</u>	<u>492,980</u>

6. Cost of generating funds

	2014			2013
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
Fundraising costs	-	(68,321)	(68,321)	(128,556)
Investment manager's fees	-	(2,962)	(2,962)	(2,231)
Purchase of merchandise	-	(4,631)	(4,631)	(4,107)
	<u>-</u>	<u>(75,914)</u>	<u>(75,914)</u>	<u>(134,894)</u>

7. Analysis of costs of charitable activities

	2014			2013
	Direct	Support Costs	Total	Total
Education and Promotion	(303,715)	(98,617)	(402,332)	(342,540)
Ceremonies	(190,557)	(86,417)	(276,974)	(261,726)
Pastoral Support (previously known as Community Services)	(2,359)	(1,662)	(4,021)	(17,450)
Public Affairs	(155,541)	(128,166)	(283,707)	(229,009)
Activities for Members and Affiliated Groups	(30,130)	(25,752)	(55,882)	(100,124)
World Humanist Congress	(360,482)	-	(360,482)	-
	<u>(1,042,784)</u>	<u>(340,614)</u>	<u>(1,383,398)</u>	<u>(950,849)</u>

The World Humanist Congress expenditure stated above does not take into account staff time or associated overheads. This is because a significant level of work was undertaken by volunteers and by staff volunteering their time in addition to their usual workload. We estimate that actual paid staff time attributable to Congress activities amounted to approximately 150 days across all departments but cannot be precise due to the duration of pre-Congress preparation and the range of activities it required of staff that was outside of their normal duties.

8. Support costs

	2014	2013
	£	£
Staff costs	(149,498)	(142,138)
Rent and rates	(69,521)	(51,257)
Repairs and maintenance	(7,120)	(11,433)
Postage and stationery	(30,014)	(30,626)
ICT excluding telecoms	(8,363)	(9,775)
Utilities & telecoms	(11,655)	(9,353)
Irrecoverable VAT	(28,000)	(25,652)
Subscriptions	(1,053)	(1,066)
Bank charges & interest	(18,004)	(17,143)
Depreciation	(8,206)	(9,278)
Other costs	<u>(9,180)</u>	<u>(8,160)</u>
	<u><u>(340,614)</u></u>	<u><u>(315,881)</u></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 Directors consider this provides a reasonable approximation to the utilisation of resources.

9. Governance costs

	2014	2013
	£	£
Audit fees	(4,888)	(4,711)
Other professional expenses	-	-
Trustee meeting expenses	<u>(6,252)</u>	<u>(2,494)</u>
	<u><u>(11,140)</u></u>	<u><u>(7,205)</u></u>

10. Staff costs

	2014	2013
	£	£
Wages and salaries	(450,838)	(398,140)
Social security costs	(44,975)	(42,577)
Pension contributions	<u>(15,764)</u>	<u>(13,602)</u>
Total payroll costs	(511,577)	(454,319)
Staff recruitment	(1,107)	(1,627)
Temporary staff	<u>-</u>	<u>(628)</u>
	<u><u>(512,684)</u></u>	<u><u>(456,574)</u></u>

Average number of employees	13	12
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One employee earned in excess of £60,000 (2013: one) and that salary fell in band £60,000 to £70,000 in both years.

11. Tangible assets

	2014	2013
	£	£
Office Fixtures, Fittings and Equipment		
Cost at 1 January	117,643	64,280
Additions	1,111	82,067
Disposals	<u>-</u>	<u>(28,704)</u>
As at 31 December	<u>118,754</u>	<u>117,643</u>
Depreciation at 1 January	(44,348)	(63,774)
Charge for the year	(8,206)	(9,278)
Disposals	<u>-</u>	<u>28,704</u>
Depreciation at 31 December	<u>(52,554)</u>	<u>(44,348)</u>
Net book value at 31 December	<u><u>66,200</u></u>	<u><u>73,295</u></u>

12. Investments

	2014	2013
	£	£
Market value at 1 January	211,691	263,121
Additions	242,667	13,301
Disposal proceeds	(226,986)	(72,452)
Realised gains/(losses)	3,778	4,430
Unrealised gains/(losses)	<u>1,514</u>	<u>3,291</u>
Market value at 31 December	232,664	211,691
Cash with brokers	<u>1,142</u>	<u>8,823</u>
Total investments at 31 December	<u><u>233,806</u></u>	<u><u>220,514</u></u>
Investments at cost 31 December	<u><u>231,176</u></u>	<u><u>176,349</u></u>

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

	2014	2013
	£	£
Barclays Wealth FD Charity R INC NAV	232,664	
M&G Securities corporate bond	-	24,623
M&G Securities recovery fund	-	25,284
Fidelity Investments UK bond fund	<u>-</u>	<u>28,168</u>

13. Debtors

	2014	2013
	£	£
Prepayments	19,816	40,449
Legacies receivable	8,000	-
Gift Aid	58,334	33,000
Other accrued income	28,878	23,645
Other debtors	<u>2,059</u>	<u>13,161</u>
	<u><u>117,087</u></u>	<u><u>110,255</u></u>

14. Creditors: Amounts falling due within one year:

	2014	2013
	£	£
Accruals	(19,168)	(25,923)
Taxes: Payroll taxes	(11,250)	(9,575)
VAT	(1,180)	(23,308)
Deferred income	<u>(8,112)</u>	<u>(123,296)</u>
	<u><u>(39,710)</u></u>	<u><u>(182,102)</u></u>

15. General reserves

	Revaluation Reserve	Accumulated Income	Total
	£	£	£
Balance at 1 January 2014	35,342	418,450	453,792
Surplus/(deficit) for the year	-	405,414	405,414
Unrealised gains/(losses) on investments	1,514	-	1,514
Transfer on realisation	<u>(35,368)</u>	<u>35,368</u>	<u>-</u>
Balance at 31 December 2014	<u><u>1,488</u></u>	<u><u>859,232</u></u>	<u><u>860,720</u></u>

16. Restricted funds

	Balance at 1 January 2014	Incoming Resources	Resources Expended	Transfer	Balance at 31 December 2014
	£	£	£	£	£
Promotion of Humanism (inc Education)	-	14,345	(14,345)	-	-
Public Affairs	-	22,311	(38,276)	15,965	-
Ceremonies	-	523	(523)	-	-
AHS	-	11,826	(2,547)	-	9,279
Music (including the BHA choir)	2,990	10,131	(8,059)	-	5,062
Voltaire Lecture	4,559	-	(432)	-	4,127
Faith Schools	22,330	50,277	(33,696)	(15,965)	22,946
Accord	957	35,274	(35,249)	-	982
Centre for Inquiry UK	5,731	2,805	(1,991)	-	6,545
Defence Humanists	-	150	-	-	150
Cumbria Group	1,000	-	-	-	1,000
GALHA	20,690	7,462	(6,097)	-	22,055
Pastoral Support (previously Community Services excluding Ceremonies)	-	13,794	(2,359)	-	11,435
World Humanist Congress	-	103,600	(103,600)	-	-
Young Atheists' Handbook for Schools	23,867	10,941	(29,303)	-	5,505
	<u>82,124</u>	<u>283,439</u>	<u>(276,477)</u>	<u>-</u>	<u>89,086</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 Defence Humanists (formerly known as 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'.

World Humanist Congress

This fund was created in 2014 in order to assist international grant recipients and delegates from the UK who would not otherwise have been able to attend the World Humanist Congress event in Oxford in 2014. It was spent on travel & subsistence, accommodation and tickets. Income consisted of donations and grants (included in Note 2).

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. In 2014 this initiative was extended to include Northern Ireland.

17. Operating leases

At 31 December 2014 the Company had the following annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2014	2013	2014	2013
	£	£	£	£
Renewal date between one and two years	-	-	6,373	7,667
Renewal date between five and ten years	<u>79,966</u>	<u>66,638</u>	<u>-</u>	<u>-</u>
	<u>79,966</u>	<u>66,638</u>	<u>6,373</u>	<u>7,667</u>

The commitment in respect of land and buildings at the current year end reflects the lease on the Association's premises. The landlord has now opted to tax the rent, as anticipated.

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. 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 £2,262 (2013: £2,696) for travel expenses to attend meetings in connection with their duties.

20. Capital commitments

There were no capital commitments at 31 December 2014 (2013: nil).

21. 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 £15,764 (2013: £13,602).

22. Net assets

	Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted funds	300,006	560,714	860,720
Restricted funds	<u>-</u>	<u>89,086</u>	<u>89,086</u>
	<u>300,006</u>	<u>649,800</u>	<u>949,806</u>

23. 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 31 January 2015 (the date of the latest valuation by the trustees) was £65,362(2013: £57,018) (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 2014 of between £150,000 and £170,000, 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.

24. 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 19.

The Chief Executive of British Humanist Association is also a director of the International Humanist and Ethical Union. The International Humanist and Ethical Union rents part of British Humanist Association's office accommodation and the rent charged in 2014 amounted to £6,176 (2013: £5,280). The Association pays an annual subscription to IHEU of £15,000.

The Head of Public Affairs of British Humanist Association is also a Director of the European Humanist Federation. The Association pays an annual subscription to the EHF of £1,674.

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

World Humanist Congress Income and Expenditure summary

Income	£
Grants	49,007
Donations	54,593
Bookings	<u>258,407</u>
	362,007
 Expenditure	 <u>(360,482)</u>
Surplus/(deficit)	<u><u>1,525</u></u>

The World Humanist Congress expenditure figure stated above does not take into account staff time or associated overheads (it is direct expenditure such as venue hire, travel and accommodation, production of delegate packs and other supplementary costs). Staff costs are not included as a significant amount of work was undertaken by volunteers and by staff volunteering their time in addition to their usual workload. We estimate that actual paid staff time attributable to Congress activities amounted to approximately 150 days across all departments but cannot be precise due to the duration of pre-Congress preparation and the range of activities it required of staff that was outside of their normal duties.