



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 December 2015

Company Number: 00228781

Charity Number: 285987

British Humanist Association Annual Report for the year ended 31 December 2015

The Directors present their annual report along with the financial statements of the charity for the year ended 31 December 2015 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Legal and Administrative Details

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	Naomi Phillips		
	Tom Copley	David Pollock		
	Blaise Egan (from July 2015)	Mary Porter (until July 2015)		
	Tamar Ghosh (from Nov 2015)	Jeremy Rodell		
	Natalie Haynes (until Nov 2015)	Martin Rowson (until July 2015)		
	Guy Otten	Adam Rutherford (from Aug 2015)		
	Alan Palmer (until July 2015)	Alom Shaha		
	Amy Walden (from July 2015)			
President	Professor Jim Al-Khalili OBE (until Dec 2015) Shappi Khorsandi (from Jan 2016)			
Principal staff	Chief Executive:	Andrew Copson		
	Director of Public Affairs & Policy:	Pavan Dhaliwal		
	Head of Operations:	Catriona McLellan		
	Head of Ceremonies:	Isabel Russo		
	Head of Education:	Lisa Rønsholt (until June 2015) Luke Donnellan (from Sept 2015)		
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 life stance, the essential elements of which are a commitment to human wellbeing and a reliance on reason, experience and a naturalistic view of the world; the advancement of education and in particular the study of and the dissemination of knowledge about Humanism and about the arts and science as they relate to Humanism; the promotion of equality and non-discrimination and the protection of human rights as defined in international instruments to which the United Kingdom is party, in each case in particular as relates to religion and belief; the promotion of understanding between people holding religious and non-religious beliefs so as to advance harmonious cooperation in society.'

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 deciding on the activities of the charity they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

The five 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 celebrants, 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 (like the other four principal areas of work) 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 addressing the need for changes in the law.
- Supporting local humanist groups and the positive contribution of humanists to building a peaceful, plural, secular society.

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 2015 we continued to raise the profile of our annual lectures and made plans to expand the series. Our Darwin Day Lecture was chaired by Richard Dawkins and given by Dr Eugenie Scott, former Executive Director of the US National Center for Science Education, on *What would Darwin say to today's creationists?*, an accessible overview of the last 150 years of developments in evolution. One thousand people attended and the video on YouTube has been viewed 8,000 times. Chaired by Jim Al-Khalili, Bengali blogger Bonya Ahmed gave our 2015 Voltaire Lecture, on *Fighting Machetes with Pens*, exploring the situation for humanists in Bangladesh after a number of murders whose victims included Bonya's husband Avijit Roy. Six hundred people attended in total and the video on YouTube has been viewed more than 4,700 times. During the event, segments were livestreamed over the social media service Periscope, helping it become the sixth-most popular trending topic in the UK that evening. Our Bentham Lecture, held in partnership with the Philosophy Department at University College, London, was given by Professor Rae Langton on *Humanism and Feminism* and was attended by 225 people. Natalie Haynes gave our Holyoake Lecture in Manchester on *Greek Tragedy and Humanism* and the pervasive influence of Greek writing on modern pop culture to an audience of 100.

In addition to our annual lecture series, we hosted a number of one-off events. We hosted American author and filmmaker Chris Johnson for the world premiere of *A Better Life: An Exploration of Joy and Meaning in a World Without God*, in Conway Hall to sell-out success. We hosted the launch of the new illustrated children's book *What is Humanism? How Do You Live Without a God?* by former Children's Laureate Michael Rosen and Annemarie Young. We again hosted Bonya Ahmed, along with Ramin Forghani of Ex-Muslims Scotland, Dutch Humanist Association chair Boris Van Der Ham, and our trustee Alom Shaha for a special discussion about the plight of ex-Muslims, following a screening of the film *Among Nonbelievers*. We organised the book launch of a new book edited by our Chief Executive Andrew Copson and Vice President A C Grayling, *The Wiley-Blackwell Handbook on Humanism*, which brought a large audience to Conway Hall for an extended conversation on the contribution Humanism has made to society.

Centre for Inquiry UK (CFI UK), our section concerned with rational scepticism and science, hosted three events at Oxford Literary Festival, each attracting an audience of over 100: a discussion on *Evidence for God?* between Professor Keith Ward of the University of Oxford and Dr Stephen Law; a talk by Professor David Clark, psychologist at University of Oxford, on *Thrive: The power of evidence-based psychological therapies*; and a talk by our patron Professor Chris French on *Anomalistic psychology: Explaining paranormal belief and experience*. The section also held four one-day conferences in London. These were *God, religion, and the Bible* featuring Bible scholar Professor Francesca Stavrakopoulou, Christian philosopher and Church of England priest Professor Keith Ward, and CFI UK Provost Professor Dr Stephen Law; *Night School: The life-changing science of sleep*, featuring Professor Chris French, Carla MacKinnon, Dr Caroline Watt, and Professor Richard Wiseman; and *Science in the media: Ghosts, tabloids, and the science of 'Doctor Who'*, featuring 'ghost-hunter' and new CFI committee member Hayley Stevens, Merseyside Skeptics' Michael Marshall, and astronomer and *Doctor Who* expert Dr Edward Gomez; and a panel on *Searching for Satan: Miscarriages of memory, fractured families and Satanic panics* in which Professor Chris French, Dr James Ost, Barbara Hewson, and Dr Kevin Felstead discussed how the unreliability of memory has led to grave miscarriages of justice and panics about Satanic abuse.

Over the weekend of 19 -21 June, the largest ever BHA Annual Conference took place in Bristol, with 450 in attendance. Delegates heard about a wide variety of topics from a number of speakers, including Dr Caroline Watt, Leo Igwe, Professor Richard Wiseman, and BHA President Jim Al-Khalili. Professor Alice Roberts was presented with the 2015 Humanist of the Year award; news of the award ceremony was seen by over 130,000 people on Facebook. The Conference also saw the well-attended Bristol launch of our new section, Young Humanists, which caters to 18-

35 year-olds. The Conference received excellent feedback. It was announced that the next Annual Conference would take place in Birmingham, in June 2016.

We continued to increase understanding of Humanism among religious people. Our volunteer Dialogue Officer established an approach to dialogue in support of our overall strategy (to make a positive contribution to the peaceful, plural, secular society we seek, and to promote understanding of Humanism), while complementing our other activities. We gained an improved understanding both of the numerous national and regional 'inter-faith' organisations and of the complexities of British Islam, putting us in a better position to decide where we can engage most effectively. For example, by supporting progressive British Muslims who share many of our core values and – along with the growing number of ex-Muslims – welcome our support.

Our Dialogue Officer attended a range of events including 'inter-faith' events and roundtable meetings with several local authorities. Jim Al-Khalili's final public appearance as BHA President was a well-attended public conversation at Conway Hall with Professor Ziauddin Sardar, author and chair of the Muslim Institute. The focus was on Islam, science, and rationalism. Feedback was very positive and there was a well-balanced write-up in the *Guardian*. A Dialogue Network comprising interested humanists from around the country was established to share and develop experience.

Following consultation with teachers, we agreed on 'Understanding Humanism' as the new brand identity for our education services. Design agency Naked Marketing completed designs for a new logo and website and an assembled focus group of teachers found the new designs visually appealing and user-friendly. Work began on a first draft of the new Understanding Humanism education website to be launched in May 2016.

As part of this relaunch, we renamed the school volunteers service as the School Speakers Programme, because teachers felt this flagged up more clearly what the programme offered. Our Head of Education updated our school speakers' training course and materials and we ran the first of a new series of updated training courses for school speakers in Manchester with 20 new trainees. Existing school speakers attended a training and networking event in London to share experiences and receive further training. Feedback from both events was very positive. We established new processes to improve the organisation of the School Speakers Programme, including piloting regional coordination of the programme in the North West of England. Our school speakers visited 84 schools and talked to 6,952 children; 90% of feedback rated the school visits as very good or excellent.

Work began on a complete range of new teaching resources for educating children and teachers about Humanism. These include lesson plans, humanist perspectives, activities, and worksheets, as well as guidance on teaching about Humanism. The Head of Education consulted personally with RE teachers on how these resources could be made as useful and effective as possible; responses from more than 30 teachers helped to inform us about areas of need and desirable resources. These resources will be launched on the new Understanding Humanism website in April 2016. Meantime 5,528 people visited our existing Humanism for Schools website, with 17,521 page-views.

We sent a copy of *The Wiley Blackwell Handbook of Humanism*, edited by Andrew Copson and A. C. Grayling, to all initial teacher training (ITT) providers in the country (40 colleges and universities). The book will be a valuable resource for teacher trainers and trainee teachers to help extend and deepen their subject knowledge about Humanism. We also delivered subject knowledge training on Humanism to PGCE RE students at the University College London Institute for Education and at Sheffield Hallam University.

As part of a series of celebrations for the 50th anniversary of the Happy Human, the international symbol of Humanism, we organised a Happiness Photography Competition, harking back to our original 1965 competition from which the symbol emerged. The competition was open to all and widely advertised both on social media and through our teachers' networks. We received 940 eligible entries. The winning entries – picked by a distinguished collection of photography experts – were exhibited at The Strand Gallery. We created a simultaneous exhibition on the history of the Happy Human symbol, which ran downstairs at the same gallery. There was local newspaper coverage of at least three of the winners, all of which mentioned the BHA.

As part of these same celebrations, our Communications Manager put together a website for the 'Happy Human at 50' which contained a number of articles about our history, the logo's conception, its various forms around the world, and the influence that Humanism has had on culture and politics in the past 50 years. The Communications Manager produced a special logo for the event which featured prominently in our *Annual Review* and in social media promotions designed to bring traffic to the site. The micro-site is accessible at happyhuman50th.org.uk.

We campaigned to have Humanism in the formal school curriculum. We organised a letter from 28 religious leaders, including Rowan Williams and Richard Harries, in support of including the systematic study of Humanism in GCSE, AS, and A level Religious Studies in English schools, whose content was being reviewed. Disappointingly the Government decided largely to exclude Humanism – in spite of our having demonstrated overwhelming (90%) support for inclusion in the public consultation. We were quoted in coverage of the decision by the BBC, *Guardian*, *Telegraph*, *TES*, *Schools Week* and *Christian Today*. This led to us challenging the Secretary of State in a judicial review, as reported below.

Our successful legal challenge focused on whether the Government acted improperly in relegating non-religious worldviews below religions in the Religious Studies GCSE subject content for England. Our case was heard in the High Court in November, and judgment was handed down a few weeks later upholding our challenge and stating that the GCSE, as constituted, could not form the entirety of Key Stage 4 RE. In stipulating that 'the state must accord equal respect to different religious convictions, and to non-religious beliefs', the judgment also set the precedent that non-religious worldviews must be put on an equal footing with religions in the syllabus. We supported the legal team through the proceedings by drafting witness statements, producing our grounds of claim, and carrying out research to support our case, as well as helping to direct our barrister at the hearing itself. We also offered similar support when the Department for Education sought permission to appeal the decision, which was refused. News of the legal challenge's success was reported in most of the national newspapers and in the media. Our staff appeared on radio and television to provide comment, including the *Today* and *Sunday* programmes.

We saw progress on curriculum reform in Wales. The Welsh Government announced that it would be reforming the Religious Education curriculum in Wales, renaming it and incorporating it in a new Religion, Philosophy and Ethics curriculum. The changes are in line with the recommendations we made in two rounds of consultation on the curriculum. Following the announcement, we met with the Welsh Government to discuss the proposed reforms and to put forward the case for the inclusion of Humanism in any revised national framework for RE. We were assured that there would be opportunities for us to feed into the reform and consultation process as it progressed.

In October we held the annual meeting of humanist representatives on Standing Advisory Councils for Religious Education (SACREs), who contribute to the development of various local RE syllabuses around the country. 40 representatives were in attendance, making it the most well-attended of our SACRE events to date. For the first time, we piloted training, which received very positive feedback.

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.

Returns received by 31 March 2016 show that in the course of 2015 our celebrants conducted 7,705 funerals (compared with 7,773 in 2014), 591 namings (497 in 2014) and 985 weddings (769 in 2014). This represents a total of 9,281 ceremonies performed in 2015 (9,039 in 2014), a 3% rise on the total number of ceremonies conducted in the previous year.

At the end of 2015, the Humanist Ceremonies™ network contained 319 trained and accredited celebrants. This was up from 284 at the end of 2014. During the course of 2015 we trained 45 new celebrants and provided 19 existing celebrants with training in a new ceremony for their 'portfolio'. 72 celebrants attended our annual celebrant conference at Warwick University, on the theme of Rites of Passage, with 12 CPD workshop opportunities over the course of the two days. Feedback was very positive with 90% of participants registering 'very good or excellent' in every area, but attendance was disappointingly low and we will consult on how to increase numbers for 2016.

For the third year, we executed an integrated marketing plan for Humanist Ceremonies™. Highlights of the year included the launch of a brand new look for the Ceremonies section of the BHA website. These pages are now also responsive and mobile-friendly. Feedback for the new theme was overwhelmingly positive, and since the redesign, visits to the ceremonies pages have shot up by 50% compared with 2014. Our ceremonies social media platforms saw steady growth, with the Humanist Ceremonies Twitter account growing from 471 to 764 followers, and the Ceremonies Facebook account attracting 1,899 'likes' compared to 1430 in 2014. Our post on Cynthia Payne's funeral attracted 57,300 views.

At the same time as continuing to provide the network with new marketing tools, including customisable adverts and a new series of 'How To' guides, we launched our first ever 'All Ceremonies' campaign, advertising in motorway service stations and at Network Rail's highest footfall stations across England and Wales.

The launch of humanistcare.org.uk in March provided a much needed portal for non-religious people to learn about our increasing provision of like-minded pastoral care volunteers in hospitals and prisons. From its launch in March, up until the end of December, the website has received 6,904 page views. The site has proved a useful information source for those interested in pastoral care and has increased applications from those interested in becoming pastoral support volunteers.

The number of those who have become accredited pastoral carers has grown dramatically this year. Five Induction weekends were conducted across the UK, in cities that were selected to best meet the geographic spread of requests for training. The induction events in Manchester, London, Cardiff, Derby, and Birmingham expanded our network of volunteers from 16 in January to 72 by the end of December. The number of those interested in attending future training courses has grown to just under 100.

A review in June revealed that the majority of those accredited were accepted by hospitals to provide non-religious pastoral support but a significant number of hospitals did not encourage humanist pastoral care volunteers. With this in mind, an online forum for volunteers to share their experiences, provide examples of best practice, and increase peer engagement across the network was established. All those accredited have access to this forum and it is updated regularly.

Following our discussions with NHS England in February, new chaplaincy guidelines were released which stated that NHS bodies would be obliged, for the first time, to provide pastoral support and care to non-religious people on the same basis as chaplaincy is provided to the religious. This was a significant achievement, as all guidance up to that point had focussed solely on religious chaplaincy and the needs of religious patients. The new guidance mandates the equal treatment of those with a religion and those without a religion in respect to pastoral care. This decision had a direct impact on our programme of support, with one NHS Trust immediately reversing its decision to prevent the recruitment of humanist pastoral support volunteers. The employment of the first paid humanist pastoral carer took place in Leicester in December.

In April, we had preliminary discussions with the Director of Patient Experience at NHS England with an aim of developing a strategic relationship. Through the Healthcare Chaplaincy Faith and Belief Group (HCFBG), we put in a bid for an NHS England grant to fund our training weekends. The bid was rejected; it seemed the criterion for funding religious bodies was different to those for the BHA. However, NHS England have stated their support for non-religious pastoral care and support our full membership application to the HCFBG. We have also established a strong working relationship with the National Offender Management Service (NOMS). Working with the Chaplain General to Prisons, we have been able to support our accredited volunteers in accessing prisons, by establishing a clear recruitment pathway.

The Defence Humanist Network was officially launched in September, with one of its strategic aims being to advance the provision of non-religious pastoral support in the Ministry of Defence (MoD) and armed forces. With the group's full recognition by the MoD, moves are being made to ensure pastoral support is available to non-religious service personnel and MoD civil servants on the same basis as chaplaincy is made available to the religious. Eighty guests attended the launch, where speakers included the Chief Humanist Chaplain of the Dutch Armed Forces, Colonel

Ingeborg Takken, and BHA trustee and pastoral support volunteer Amy Walden. This event paved the way to develop our military pastoral support provision. Lieutenant General Andrew Gregory, the most senior officer at the launch, said:

'Non-religious people have served this country with distinction throughout its history and do so today. By recognising that non-religious people have unique pastoral needs, Defence Humanists will ensure that those personnel – regular, reserve, and civilian – can give their absolute best on operations and in peacetime, knowing their values and needs are properly understood.'

In November, several of our pastoral support network members attended an event held by the Dutch Humanist Association in Utrecht. During the event we were able to visit a hospital and prison, where humanist pastoral care was widely available. This experience highlighted our need to increase access for non-religious people to appropriate like-minded care, as well as to ensure the development of a professional entry route that will lead to paid employment for non-religious carers. To this end, we had several discussions with institutions which showed an interest in developing a postgraduate course in Humanist Pastoral Care, with our support.

Our growth in this area culminated in December with the employment of our first paid Head of Pastoral Support. The creation of this full-time role will strengthen our work in supporting the development of our pastoral support programme further, through a greater time commitment to our increasing numbers of accredited volunteers; cementing our relationships with significant bodies in hospitals, prisons, and defence; and our drive towards paid posts for non-religious carers. We are enormously grateful to the pioneering, hard work done by our volunteer Head of Pastoral Support in leading the progress thus far.

In March, we appointed a full-time Groups and Sections Coordinator whose work has principally focused on supporting our growing network of Partner Groups around the country, including by facilitating better information-sharing and networking between groups. We ended the year with 49 Partner Groups and 17 affiliated humanist groups (totalling 66, up from 61 at the end of 2014), as well as six additional groups interested in signing the Partnership Agreement in 2016. Over the course of the year, six groups became full partners and one converted from affiliate status. Devon Humanists ceased operating due to low attendance at its events and competition from Partner Groups in the area, while the East Kent and North Kent groups merged to form Kent Humanists. Our Group Representatives Annual Meeting in November was our best-attended to date, with 79 people (representing 42 groups) attending a series of workshops and talks on how to run effective humanist community groups.

Our various sections catering to special interests within our membership continued to expand. As described above, Members of Defence Humanists, our section for humanists in the armed forces and among MOD personnel, achieved formal representation for the non-religious in MOD through the launch of the Defence Humanists Network within the MOD. Our student section, the National Federation of Atheist, Humanist and Secular Student Societies, now consists of 30 member organisations at campuses around the UK and Ireland. Among the BHA Choirs, the London Humanist Choir continued to hold gigs around the country, including a successful Edinburgh Fringe show and a popular event with new BHA patron Sara Pascoe. The Manchester Humanist Choir had a number of appearances at events in the year before suspending its activities, due to members' other commitments. Our new youth section, Young Humanists (representing humanists aged 18-35) saw significant activity, including: several launch events at cities around the UK; an invited appearance at the House of Lords chamber debate day, at which 25 young humanists spoke on our behalf; and attending the International Humanist and Ethical Youth Organisation AGM in Oslo alongside similar groups from around the world. Of members for whom we have date of birth data, 3,600 were aged 18-35; we imagine the real total of members in this age range is far greater.

We continued to develop our activity and visibility in Wales through the development of a new section, Wales Humanists. We drew up a job specification for a consultancy position in Wales to be advertised in 2016. We also appointed a volunteer-led steering group to help direct our activity in Wales and organised a School Speaker training session for 2016. We ended the year with 527 members in Wales, with the aim of improving on this significantly as Wales Humanists expands. We also made similar progress preparing for the launch of Northern Ireland Humanists, which we intend to be a voice for the non-religious in Northern Ireland.

We ended the year with over 157,000 'likes' on Facebook (up from 99,200 in 2014) receiving surges of around 1,000 likes when we announced our victory over the Government in court concerning the exclusion of Humanism from the GCSE RS syllabus. Shareable graphics and humanist-themed commentary that reflected people's values proved popular throughout the year; these ranged in form from inspiring quotations from humanists such as Stephen Hawking through to our published response to the atrocity in Paris in November. On Twitter, our main account grew from 47,000 followers to around 55,300. Our tweets were seen by 1.5 million to 2.8 million users each month. Popular tweets typically focused on our campaigning work on, for example, international freedom of expression, assisted dying, and education. We grew to 17,449 subscribers on YouTube (up from 12,586), and our videos were viewed 124,992 times over the course of the year.

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

By making a sound legal case and extensive lobbying we have successfully ensured that hospitals and healthcare settings in England, as mentioned above, are legally obliged to provide pastoral care for non-religious people. Updated NHS England Chaplaincy Guidelines makes clear that NHS bodies in England will be obliged to provide pastoral support and care to non-religious people on the same basis as chaplaincy is provided to the religious. This will transform our work in Pastoral Support. Following this, when an NHS Trust decided to recruit another Anglican chaplain although all its existing paid chaplains had the same "genuine occupational requirement" we threatened a judicial review. The Trust agreed to withdraw the advert and carry out an equality impact assessment before deciding on whether to re-advertise the post without a religious requirement.

When, as reported above, the Secretary of State for Education decided to exclude Humanism from her revised specification for the Religious Studies GCSE we challenged her in a judicial review that focused on whether she had acted improperly in asserting that a syllabus that relegated non-religious worldviews below religions would meet the statutory requirement for religious education at Key Stage 4. Our case was heard in the High Court in November, and judgment was handed down a few weeks later upholding our case. In stipulating that 'the state must accord equal respect to different religious convictions, and to non-religious beliefs', the judgment also made clear that in law non-religious worldviews must be put on an equal footing with religions in the syllabus. We supported the legal team through the proceedings by drafting witness statements, producing our grounds of claim, and carrying out research to support our case, as well as helping to direct our barrister at the hearing itself. We offered similar support when the Department for Education sought permission to appeal the decision, which was refused. News of the legal challenge's success was reported in the majority of the national newspapers and broadcast press, and our staff appeared on radio and television to provide comment, including the *Today* and *Sunday* programmes.

Extraordinarily, however, the Department for Education chose to ignore the thrust of the judgement and merely to withdraw their incorrect assertion about the revised GCSE, issuing a defiant statement, supported by the Church of England, the Roman Catholic Church and the Board of Deputies of British Jews, of their existing biased policy on RE.

In December, the independent Commission on Religion and Belief in British Public Life (CORAB) published its report calling for a 'new settlement' in relation to religion and belief in the UK. Among the report's recommendations were: that the content of RE in schools be 'broad and inclusive' both of religious and non-religious worldviews; that there should be 'equitable representation' in hospital and prison chaplaincy services for those from non-Christian and humanist traditions; that national and civic events and forums should be more reflective of the UK's diversity and include a wider range of worldviews; that *Thought for the Day* should include non-religious contributors; and that there should be a reduction in the number of bishops in the House of Lords. Our Chief Executive was one of the Commissioners and was involved in drafting the education section of the report. Various staff members appeared on both national and regional radio to discuss the report and its recommendations.

We gave evidence to the Law Commission scoping exercise on marriage law that was commissioned by the Government when, at the end of 2014, they decided not after all to implement legal recognition of humanist marriages as permitted by Parliament. A number of Law Commission officials attended humanist weddings, interviewed celebrants, and spoke to the ceremonies training committee. Regrettably the Commission's report published towards the end of the year recommended that despite "a clear need for reform" humanist marriages

should be introduced only in the context of a much broader review of marriage law, likely to take many years. We continued to lobby the Government to use its order-making powers, granted by the Marriage (Same Sex Couples) Act, to give marriages conducted by BHA celebrants legal recognition.

In collaboration with the Fair Admissions Campaign, we published a major new report revealing the widespread failure of religiously selective schools to adhere to the School Admissions Code. *An Unholy Mess: how virtually all religiously selective state schools in England are breaking the law* details the rulings of the Office of the Schools Adjudicator (OSA) on the admission arrangements of a random sample of such schools, which found widespread violations of the Code in almost every case, confirming public concerns about the way in which religious selection is carried out in 'faith' schools. The report received widespread media coverage, including in the *Guardian*, the *Independent*, and in a variety of online outlets and in the education press. We met the Department for Education prior to publication to discuss both the findings and our recommendations; the report prompted a number of positive recommendations in the OSA's annual report that December.

The OSA also upheld the Fair Admissions Campaign's objection to the admission arrangements of Hasmonian High School, a Jewish state school in North London, which was prioritising selection of children based on details of their parents' sex lives. The school is now no longer allowed to prioritise its selection on this basis. The story received coverage in the majority of national newspapers and was featured on BBC London News. We met the Department for Education to discuss a range of issues, including evidence we had collected on the large number of Orthodox Jewish children currently being educated in illegal, unregistered religious schools, or 'yeshivas'. The Government announced that they will crack down on religious supplementary schools, forcing them to register and be inspected. It also launched a wider consultation on what it called "out-of-school education".

The OSA also upheld our complaint about the admission arrangements of Emmaus Church of England and Catholic School, which prioritised children whose parents supported their local church in activities like flower-arranging. The London Oratory School withdrew its appeal against the OSA in the long-running case over its admission arrangements, originally provoked by an objection submitted by the BHA: this was covered in the *Guardian*, the *Daily Telegraph*, the BBC, the *TES* and *Schools Week*. Their decision, twinned with our successful objection of Emmaus' arrangements, mean we have now successfully eradicated all state system selection by parents' contributions to cleaning, maintenance and flower-arranging.

We persuaded the European Commission (EC) to keep open its investigation into whether 'faith' school employment laws break the European Employment Directive by permitting discrimination too broadly. This was after the EC proposed to close the case on the basis of not having seen any examples of illegal discrimination. We pointed out that this wasn't true and submitted many more examples. However, they again unaccountably rejected our case.

Two religious Free Schools where we had previously expressed concern about creationism – Grindon Hall Christian School in Sunderland and Durham Free School – were found by Ofsted to require special measures, and Durham Free School was ordered by the Department for Education to close. We facilitated whistle-blowers at Durham to speak out about concerns they had related to creationism in science, which resulted in media coverage in the *Independent*, *Schools' Week*, ITV, and *Northern Echo*. Ofsted's handling of the inspection of the schools was debated in the House of Commons and Humanist MPs were briefed and contributed to the debate.

Due to our campaigning, the Bridge Schools Inspectorate (BSI) was forced to cease operations. The BSI was an independent inspectorate that inspected private schools in England from either the Christian Schools Trust network or the Association of Muslim Schools. We had previously called for the body to be investigated – and if necessary disbanded – after it was revealed that a number of its inspectors held creationist, homophobic, misogynistic and anti-apostate views. The BSI stated that their closure was due to 'unforeseen staffing pressures', thought to be a result of our campaigning to change regulations so inspectors are required to be independent not just from the school they are inspecting, but from any association representing the school too.

We also published research revealing that a huge number of 'faith' schools have been demanding financial contributions from parents, in violation of the law. The relevant legislation and guidance is clear in stating that

schools may seek voluntary donations from parents only if they make clear that parents are not obliged to pay and ensure that they do not feel pressurised. Despite this, we found that a large number of schools, almost all of which were 'faith' schools, were stating that contributions were compulsory or were putting undue pressure on parents. The findings were covered by the BBC (television, radio, and website), *Telegraph*, *Daily Mail*, *Independent*, and *Mirror*, among other outlets.

We responded to dozens of consultations including the Independent Commission on Freedom of Information's call for evidence related to the functioning of the Freedom of Information Act 2000, resisting suggestions that FOI laws should be curtailed.

On Human Rights Day the International Humanist and Ethical Union published the latest iteration of its *Freedom of Thought Report*. We contributed to its country profiles and sent copies to relevant ministers, MPs and peers, as well as to members of the All Party Parliamentary Humanist Group (APPHG).

2015 saw the first teaching of the new primary national curriculum which, for the first time, includes a module on evolution. This brought to fruition a major BHA campaign of recent years.

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.

Our media mentions in 2015 went up by 81% from the previous year, representing a massive increase in reporting in local and regional papers as well as in the national press. The stories generating the largest amount of coverage were our judicial review success and the assisted death of humanist Simon Binner (see below).

Working with the original legal team representing Tony Nicklinson and Paul Lamb, we agreed to support another case on the same lines, citing the recent Canadian Supreme Court rulings and suggestion in the Supreme Court judgment in the 2014 Nicklinson case, in which we intervened, that the courts might revisit the question if Parliament did not act. We worked with a number of potential litigants, produced short films with several individuals whose trips to Switzerland were imminent, and continued with attempts to find funding for fresh litigation. One of the individuals filmed, BHA member Simon Binner – who was suffering from motor neurone disease – announced via LinkedIn that he was travelling to Switzerland, triggering a media frenzy. We were mentioned throughout all national and regional coverage of this story, as well as by international news agencies. Prior to his death, we had been working with Simon on the possibility of an assisted dying legal challenge in this country.

In the run-up to the general election, we set up a facility by which members and supporters could write to their Prospective Parliamentary Candidates about nine issues of importance to our members. 557 individuals sent 2,247 emails to candidates in 343 constituencies, and we contacted candidates in the remaining areas. We collected about 350 candidate responses. We also produced a detailed table outlining the parties' announced policies on ten key humanist issues, used two infographics to frame this information in different ways. We distributed questions to ask at hustings, along with advice on how to host constituency-level hustings events.

The All Party Parliamentary Humanist Group (APPHG) lost 18 members at the election: seven members retired and eleven lost their seats – including all eight Liberal Democrat members and every Scottish MP in the group. Since the election, however, nine new MPs and two peers have joined the group, and it continues to grow.

We briefed the APPHG and other supportive MPs ahead of the debate on the Assisted Dying Bill in the House of Commons. Five APPHG MPs – Karin Smith, Keir Starmer, Jim Fitzpatrick, Andy Slaughter, and Crispin Blunt – spoke in favour of its passage. We encouraged our members and supporters to write to their MPs about the matter. Other briefings to the APPHG covered: actions they could take to oppose closures of abortion clinics; information ahead of a debate on international freedom of religion or belief, in which Lord Harrison subsequently spoke from our briefing; the International Humanist and Ethical Union's *Freedom of Thought Report*; and the outcome of the GCSE RS judicial review.

Our presence at the party conferences (Conservative, Labour, Liberal Democrat, Green Party, and UKIP) resulted in a large number of new members. We also held a number of fringe events. At the Lib Dem conference, our panel featured ex-APPHG MPs Ian Swales and Evan Harris, along with Baroness Lorely Burt, and was attended by more than 60 people – leaving standing room only. At the Labour conference, in partnership with Labour Humanists, our breakfast event brought together Angela Eagle MP, Polly Toynbee, Clive Lewis MP, Kelvin Hopkins MP, Tom Copley AM, and Naomi Phillips. Over 120 attended. At the Conservative Party conference, we hosted a reception with the Conservative Humanists featuring Viscount Ridley, Bangladeshi blogger Arif Rahman, Andrew Copson, and Charley Jarrett of the Conservative Humanists. Crispin Blunt MP also attended. The event acted as a launch-pad for members looking to revive the dormant Conservative Humanists group, which grew in the remainder of the year.

We attended three sessions of the UN Human Rights Council in Geneva and continued to raise issues of concern to humanists, such as the prominence of blasphemy laws across the globe, the rise of religious extremism and fundamentalism, and the consistent efforts of some to stifle the free speech of minorities and political dissidents. We supported lobbying from the European Humanist Federation directed at Members of the European Parliament, calling on them to vote to adopt the *Rodrigues Report*, calling for the introduction of comprehensive sex and relationships education (SRE) in schools. It passed with overwhelming support.

Following the murder of the *Charlie Hebdo* staff and other high-profile attacks on free expression, we supported the launch of the 'End Blasphemy Laws' campaign, led jointly by the European Humanist Federation and the International Humanist and Ethical Union. This sought to put pressure on states to repeal laws restricting or punishing speech deemed to constitute 'blasphemy' or 'religious insult'.

We continued to raise awareness of the plight of Bangladeshi humanist bloggers, hosting Bonya Ahmed, wife of murdered blogger Avijit Roy, at our annual Voltaire Lecture, and continuing our lobbying efforts at the UN Human Rights Council. We raised their difficult situation through meetings arranged for Bonya Ahmed with the Number 10 Policy Unit and the Foreign and Commonwealth Office Minister. Bonya was interviewed across a range of national television programmes, including *Sunday Morning Live*. The Voltaire Lecture itself was covered in several national newspapers, often accompanied by opinion pieces.

In November, humanist groups up and down the country participated in local remembrance ceremonies, with support and advice from the BHA. We continued to campaign for humanist representation at the Cenotaph and were successful in securing the support of the British Legion.

In December, Wales transitioned from an 'opt-in' organ donor register to a 'soft opt-out' system of organ donation. It became the first part of the UK to do so. When proposals were first being considered, we gave oral evidence to the Welsh Assembly Government Committee Inquiry on the matter, pressing for Wales to adopt the new system based on evidence that it would lead to a significant improvement in the availability of donor organs without impacting those who would rather not donate theirs on death.

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 Gift Aid) and subscriptions increased in 2015 by 19% (compared with growth of 16% in 2014). The ICT, Database and Web Manager designed two new Christmas cards that made a significant contribution to our shop income, which totalled £8,112.

We collected £137,132 in celebrant levies and accreditation, up 7% from £128,546 in 2014. Our administrative service to celebrants continued to meet expectations, with the annual celebrant survey at the end of the year showing 98% of celebrants agreeing that: 'The central administration by the BHA meets my needs.' - up from 94% in 2014.

As announced last year, 2015 was a year of growth in the staff team, funded by our previous surpluses and our sustained income growth. We took on four new staff, enabling us to expand our Community Services activities

substantially. We also began planning for a new director post to be advertised in 2016 to lead the development of our ceremonies, pastoral care, support for teachers, and Partner Groups around the country.

We undertook a major restructuring project within our celebrant network in order to maximise its strengths and encourage a collegiate community of practice. As part of this, we issued a network review consultation. This consultation paper and questionnaire were compiled by the Ceremonies Board and reflected the findings of work undertaken in this area over the last 3 years. We were pleased that 59% of the network responded and 97% of those who responded agreed, or partially agreed, that the desired outcomes identified by the Ceremonies Board made sense for the network. Following positive results from the network restructure consultation, we chose to consolidate our project's objectives and advertised for a network consultant. The successful candidate was a long-standing celebrant with an excellent background in project management.

Improvements to our ICT systems included: replacing our internal office server; moving our main website to a dedicated hosted server; updating our CiviCRM database; and introducing the internal communications service Slack to the office team. These changes have resulted in faster, more flexible, and more secure systems, allowing better integration between departments and an improved experience for remote and office-based workers. We also significantly improved the reliability and robustness of our hosting systems for other humanist websites (including those of our celebrants and local Partner Groups) by moving many of them to Rackspace hosting, thereby ensuring that these websites were also more secure.

We updated our administrative processes for ceremonies, including introducing an online celebrant levy submission and payment process. We also launched the Celebrant Dashboard, a system which allows celebrants to view their customer feedback, levy, area of work, and more via our website. A new process was created for handling complaints relating to service provision by the BHA, along with a *Consultant Handbook* which provides information for consultants working for the BHA.

As staff and volunteer numbers grow, we have developed our training systems, as well as careful documentation covering our systems and processes. Support staff are more carefully trained than ever before. We have increased our database training, including data protection issues. Furthermore, staff whose work may involve contact with people seeking humanist funerals have bereavement training so as to handle queries sensitively. All staff are encouraged to attend and observe our three types of ceremonies for familiarisation.

With auto-enrolment of pensions due in 2016, a policy paper was adopted by the Board of Trustees which maintains the current matching scheme for staff who wish to contribute up to 6%, while ensuring that the auto-enrolment scheme (with its lower contribution levels) can be used as a gateway to encouraging staff to invest in their pensions. Our expenses policy was updated, a natural reflection of our increasing activities and number of people working on behalf of the BHA across the country. We also created a relocation package to support staff moving to work in London.

Shortly after party conference season, we launched a new membership category for BHA supporters who are prepared to give extra money towards our work. Named 'The Blackham Society' after our first Executive Director, H J (Harold) Blackham, it aims to bring together our most generous supporters with patrons and other friends of the BHA for exclusive gatherings to celebrate their goodwill and allow them opportunities to speak with staff and trustees about the issues they care about. The first Blackham Society event happened in December. At *An Evening with Jim Al-Khalili*, Baroness Joan Bakewell interviewed our outgoing President, Jim Al-Khalili, on his tenure at the BHA, his childhood in Iraq, and his work in science. The event was a rousing success and we began making preparations for a follow-up in the new year involving our patron, the novelist Ian McEwan. By the end of 2015, twenty people had signed up as members of the Blackham Society.

In August, we announced our intention to raise £50,000 through JustGiving towards sending copies of a new children's book by Michael Rosen and Annemarie Young to every primary school in the UK. To launch the campaign, we coordinated activities with our counterparts in Scotland, the Humanist Society Scotland, and invited Michael Rosen to write to our supporters explaining the value of having this book in schools. We had previously supported

the development of the book through our patrons. The book, entitled *What is Humanism?*, includes contributions from Shappi Khorsandi, Stephen Fry, Natalie Haynes, Jim Al-Khalili, and Philip Pullman, all of whom describe their experiences as a humanist in an accessible manner. By the end of the year, we had raised just short of £33,000 towards the target, and began planning for a second push to raise the remaining funds in 2016.

In October, we launched our annual fundraising to employ our Faith Schools Campaigner, Jay Harman, for another 12 months. The campaign was launched on JustGiving with support from our patron, Professor Alice Roberts, who wrote both as an educationalist and a parent. Our patron Tim Minchin also made a significant donation of his own and publicised it to his fans through Facebook and Twitter, giving a boost to its progress. By year's end, it had achieved over 80% of our £35,000 target, with the expectation that it would achieve its goal in the first months of 2016.

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.

In December, we were honoured to be invited to partner with the House of Lords for its annual event, for which it customarily invites members of the public to take part in a debate in the Lords chamber. This event was only the ninth ever debate where non-peers have been allowed to sit on Parliament's red benches, and its theme was diversity. We were invited to hand-pick 27 participants from across England, Wales and Northern Ireland, and partnered with the Humanist Society Scotland to select five from Scotland. Our participants attended regional feed-in events before taking part in the debate in the chamber itself. Over 20 BHA participants spoke, including two 'key speakers' who opened and closed the debate, which was broadcast live on Parliament TV. We were immensely proud of our cohort, who argued excellently from various angles, as did all the participants from the other partner charities and schools in Britain.

Among the many funeral ceremonies we were honoured to take were those of our patrons Terry Pratchett, David Nobbs, and Warren Mitchell, as well as the popular hostess Cynthia Payne. Our Head of Ceremonies, Isabel Russo, was invited to a number of events and activities, reflective of the growing popularity of our weddings, funerals, and namings and of our role as a leader of thought in the ongoing national conversation about attitudes to death.

For example, our Head of Ceremonies was invited to give evidence to the All Party Parliamentary Group for Funerals and Bereavement on the delay between death, and burial or cremation. Evidence that she gave, informed by the experience of the celebrant network, was included in the final written inquiry report. She was invited to the retirement dinner of the Managing Director of the London Cremation Company, an evening intended to assemble all the key figures in the funeral industry, and to the retirement party of Alan Slater MBE, Chief Executive of the National Association of Funeral Directors. She was invited, too, to take part in: international symposia on humanist coming of age ceremonies in Lillehammer and Copenhagen; a two-day symposium on ceremonies in Utrecht; a day-conference on *The Art of Ritual* in Brighton alongside Professor Linda Woodhead; and an expert meeting of coordinators of secular training programs around Europe organised by the University of Humanistic Studies in the Netherlands.

A talk given by our Head of Ceremonies at the Cremation and Burial Conference last year was printed in *Pharos*, the internationally circulated funerals magazine. The content was advertised on the cover of the magazine and included photographs and comprehensive information about the work of the Humanist Ceremonies network.

August also saw our first overseas celebrant training at the request of the Malta Humanist Association. Our Head Trainers travelled to Valletta to run an intensive five-day course covering funerals, weddings, and namings, arousing much media interest in the Maltese press and comment from the Archbishop of Malta in his Sunday sermon.

Our Campaigns Manager, who had developed expertise in Religious Education in the many years when he was our Faith Schools Campaigner, was elected treasurer of the Religious Education Council of England and Wales. He was also re-elected to the steering group of the Sex Education Forum.

We received a complaint about a misleading description of our celebrant training. This was partially upheld and 75% of the fees the complainant had paid was refunded. Amendments to the way our training is described have been implemented in order to clarify potential trainees' expectations. This gave us an opportunity to pilot our new Training Complaints procedure, which was found to be robust.

Financial Review

We ended the year with a surplus on unrestricted funds of £258,101, the result of successful fundraising efforts, strictly managed expenditure, and some unexpected legacies.

The generosity of our members and supporters continued unabated, both by way of volunteering on a range of projects, and by way of substantial financial contributions. Donations towards our 'Faith Schools' campaign were high, with our Campaigner funded for another year, whilst donations towards the 'What is Humanism?' book appeal saw a solid start towards our target. Meanwhile, unrestricted income from donations and membership also rose substantially. People have continued to give generously to our four appeals, surpassing the heights seen in 2014. Furthermore, we once again received an unexpectedly high number of legacy donations, which we treat as windfall income which will be used to improve our capacity to deliver against our aims.

Similarly high levels of generosity in 2014 meant we started 2015 with a healthy level of reserves. This enabled us to put more resources into our pastoral care and school volunteer programmes, and into grassroots humanism via our groups and sections activities. This expansion of personnel across a range of areas will continue in 2016, with the funding of three new staff posts plus additional contractors, working mostly on regional development and Community Services. This recent sustained period of financial growth is helping us achieve more than ever before, though we recognise that the environment in which charities work is volatile. Therefore, our 2016-2018 plans assume deficit budgets, using the reserves we have built up, rather than assuming ever increasing income.

Our investments continue to be managed by Barclays Bank, via the Barclays Charity Fund, a specific, tailored, tax-efficient fund for UK charities. The fund provides a balanced portfolio and spread of risk 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 furtherance of the objectives of the Charity (thus excluding restricted funds donated for specific purposes). The reserves policy is renewed triennially. The policy remains that the BHA will hold an upper limit of three month's expenditure and a lower limit of two month's expenditure in reserves, with the following considerations as its basis:

The level of reserves that the BHA holds should be sufficient to:

- Allow the Association to continue its work in the event of a temporary downturn in income streams. An obvious concern might be an absence of any legacy income for a few years which, while we deliberately do not budget for legacy income, may restrict a number of activities from being undertaken.
- Take advantage of an unforeseen opportunity; an item of news, for example, which could trigger a publicity campaign.
- Meet an unforeseen need: a legal challenge, for example, or default by a major creditor.
- Provide financial protection for the trustees. Incorporated charities, such as BHA, are subject to insolvency law. Should an insolvency arise and it can be shown that the trustees allowed the Association to continue to trade, when it should have been apparent that there was little prospect of it being able to meet its liabilities, then they could be deemed personally liable for a proportion of the Association's debts.

At the end of the year our unrestricted reserves were £1,118,821 which is more than sufficient to meet the requirements above (three months budgeted expenditure being £447,985). We therefore intend to reduce this surplus by way of planned operational budget deficits in the coming three years. We are also investigating a range of long-term 'investment in humanism' projects that will ensure a maximum, sustainable return on these funds.

Statement of Directors' Responsibilities

The Association's trustees (who are also the directors of the British Humanist Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Association will continue to operate.

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

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

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

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

Auditors

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

On behalf of the Board: Robert Ashby, Chair, 14 May 2016

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

We have audited the accounts of British Humanist Association for the year ended 31 December 2015 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and the small entity provisions of Financial Reporting Standard 102.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditors

As explained more fully in the Statement of Directors' Responsibilities, 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 directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Independent Auditors' Report to the members of the British Humanist Association (continued)

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 31 December 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Directors' Annual Report has been prepared in accordance with applicable legal requirements.

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:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Richard Billinghamurst FCA

(Senior Statutory Auditor)

For and on behalf of Knox Cropper, Statutory Auditors

8/9 Well Court, LONDON, EC4M 9DN

Knox Cropper is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities including the Income and Expenditure Account for the year ended 31 December 2015

Funds 2015Funds 2014

	Notes	Restricted £	Unrestricted £	Total 2015 £	Restricted £	Unrestricted £	Total £
INCOME FROM:							
- Legacies and donations	2	185,323	797,397	982,720	273,934	976,409	1,250,343
- Other trading activities	3	-	7,650	7,650	-	6,176	6,176
- Investments	4	-	16,923	16,923	-	5,213	5,213
- Charitable activities	5	-	696,051	696,051	9,505	607,813	617,318
Total		<u>185,323</u>	<u>1,518,021</u>	<u>1,703,344</u>	<u>283,439</u>	<u>1,595,611</u>	<u>1,879,050</u>
EXPENDITURE ON:							
- Raising funds	6	-	(81,131)	(81,131)	-	(75,914)	(75,914)
- Charitable activities	7,8	(151,310)	(1,153,866)	(1,305,176)	(276,477)	(1,118,061)	(1,394,538)
Total		<u>(151,310)</u>	<u>(1,234,997)</u>	<u>(1,386,307)</u>	<u>(276,477)</u>	<u>(1,193,975)</u>	<u>(1,470,452)</u>
Net gains/(losses) on investments	11	<u>-</u>	<u>(31,468)</u>	<u>(31,468)</u>	<u>-</u>	<u>5,292</u>	<u>5,292</u>
Net income/(expenditure)		34,013	251,556	285,569	6,962	406,928	413,890
Transfers between funds		(6,545)	6,545	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		27,468	258,101	285,569	6,962	406,928	413,890
Balances brought forward at 1 January		<u>89,086</u>	<u>860,720</u>	<u>949,806</u>	<u>82,124</u>	<u>453,792</u>	<u>535,916</u>
BALANCES CARRIED FORWARD AT 31 DECEMBER		<u>116,554</u>	<u>1,118,821</u>	<u>1,235,375</u>	<u>89,086</u>	<u>860,720</u>	<u>949,806</u>

Balance Sheet for the year ended 31 December 2015

		2015		2014	
	Notes	£	£	£	£
FIXED ASSETS					
Office equipment	10		66,588		66,200
Investments	11		<u>567,705</u>		<u>233,806</u>
			634,293		300,006
CURRENT ASSETS					
Debtors	12	95,370		117,087	
Cash at bank and in hand		<u>545,797</u>		<u>572,423</u>	
		641,167		689,510	
LIABILITIES					
Creditors: Amounts falling due within one year	13	<u>(40,085)</u>		<u>(39,710)</u>	
NET CURRENT ASSETS			<u>601,082</u>		<u>649,800</u>
NET ASSETS			<u><u>1,235,375</u></u>		<u><u>949,806</u></u>
Represented by					
FUNDS :					
Unrestricted	14		1,118,821		860,720
Restricted	15		<u>116,554</u>		<u>89,086</u>
Total Funds			<u><u>1,235,375</u></u>		<u><u>949,806</u></u>

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

Approved by the Directors on 14 May 2016

R Ashby _____ Hon. Chair

J Adams _____ Hon. Treasurer

Statement of Cash Flows for the year ending 31 December 2015

		2015	2014
		£	£
	Notes		
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	24	<u>335,171</u>	<u>262,367</u>
Cash flows from investing activities:			
Dividends and interest from investments		16,923	5,213
Purchase of property, plant and equipment		(13,353)	(1,111)
Proceeds from sale of investments		-	226,986
Purchase of investments		(353,098)	(242,667)
Net cash provided by/(used in) investing activities		<u>(349,528)</u>	<u>(11,579)</u>
Change in cash and cash equivalents in the reporting period		(14,357)	250,788
Cash and cash equivalents at the beginning of the reporting period		<u>573,565</u>	<u>322,777</u>
Cash and cash equivalents at the end of the reporting period	25	<u><u>559,208</u></u>	<u><u>573,565</u></u>

Notes to the Financial Statements for the year ended 31 December 2015

1. Accounting policies

Basis of Preparation

These Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (the Charities SORP FRS 102), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Humanist Association meets the definition of a public benefit entity under FRS 102.

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

First Year Adoption of FRS 102 – reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was needed. The transition has had no impact on the charity's financial position or financial performance at the date of transition (1 January 2014) and in respect of the financial statements for the year ended 31 December 2014. Therefore no reconciliation of reserves or net income/(expenditure) is required. The only adjustment to the comparative figures is the disclosure of Governance costs as a support cost and not as a separate line on the Statement of Financial Activities (SOFA). The impact on the SOFA for the year ended 31 December 2014 is detailed below:

	As originally stated	Effect of transition to FRS 102	FRS 102
Expenditure on:	£	£	£
Charitable activities			
Education and Promotion of Humanism	402,332	3,225	405,557
Ceremonies	276,974	2,826	279,800
Pastoral Support (previously known as Community Services)	4,021	54	4,075
Public Affairs & Policy	283,707	4,193	287,900
Activities for Members and Affiliated Groups	55,882	842	56,724
World Humanist Congress	360,482	-	360,482
	<u>1,383,398</u>	<u>11,140</u>	<u>1,394,538</u>
Governance costs	11,140	(11,140)	-

Prepayments & Accruals

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

Tangible Fixed Assets and Depreciation

All tangible assets costing more than £500 were capitalised and all tangible assets are valued at historic cost.

Provision is made for depreciation on tangible fixed assets, at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life.

Office Equipment: 20% p.a. straight line

Computer equipment: 33 1/3% p.a. straight line

Office fixtures & fittings: 10% p.a. straight line

Fixed asset investments

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

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

Value Added Tax

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

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 when the receipt is probable and its value can be predicted with reasonable accuracy.

Charitable Activities

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

Allocation of Overhead, Governance and Support Costs

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

	2015			2014
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Donations and Gift Aid	185,323	581,157	766,480	646,867
Legacies	-	216,240	216,240	241,469
World Humanist Congress: grants, donations and bookings	-	-	-	362,007
	<u>185,323</u>	<u>797,397</u>	<u>982,720</u>	<u>1,250,343</u>

3. Income from other trading activities

	2015			2014
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Rents	-	7,231	7,231	6,176
Charges to tenants	-	419	419	-
	<u>-</u>	<u>7,650</u>	<u>7,650</u>	<u>6,176</u>

4. Investment income

	2015			2014
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Interest	-	349	349	146
Dividends	-	16,574	16,574	5,067
	<u>-</u>	<u>16,923</u>	<u>16,923</u>	<u>5,213</u>

5. Income from charitable activities

	2015			2014
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Subscriptions	-	370,762	370,762	308,385
Group fees	-	2,235	2,235	1,853
Celebrants levies	-	131,852	131,852	123,332
Celebrants training	-	92,889	92,889	64,723
Celebrants accreditation fees	-	5,280	5,280	5,214
Events & activities	-	70,149	70,149	65,523
Sales of literature	-	5,867	5,867	9,263
Sales of videos and merchandise	-	7,412	7,412	8,072
Sundry income	-	9,605	9,605	30,953
	<u>-</u>	<u>696,051</u>	<u>696,051</u>	<u>617,318</u>

6. Cost of raising funds

	2015			2014
	Restricted Funds	Unrestricted Funds	Total	Total
Fundraising costs	-	(77,207)	(77,207)	(68,321)
Investment manager's fees	-	-	-	(2,962)
Purchase of merchandise	-	(3,924)	(3,924)	(4,631)
	-	(81,131)	(81,131)	(75,914)

7. Analysis of costs of charitable activities

	2015			2014
	Direct	Support Costs	Total	Total
Education and Promotion of Humanism	(391,415)	(117,937)	(509,352)	(405,557)
Ceremonies	(189,223)	(103,454)	(292,677)	(279,800)
Pastoral Support (previously known as Community Services)	(28,415)	(1,989)	(30,404)	(4,075)
Public Affairs & Policy	(257,623)	(153,480)	(411,103)	(287,900)
Activities for Members and Affiliated Groups	(30,854)	(30,786)	(61,640)	(56,724)
World Humanist Congress	-	-	-	(360,482)
	(897,530)	(407,646)	(1,305,176)	(1,394,538)

8. Analysis of support and governance costs

	2015	2014
	£	£
Staff costs	(183,970)	(149,498)
Rent and rates	(82,084)	(69,521)
Repairs and maintenance	(10,513)	(7,120)
Postage and stationery	(28,093)	(30,014)
ICT excluding telecoms	(10,745)	(8,363)
Utilities & telecoms	(10,223)	(11,655)
Irrecoverable VAT	(12,793)	(28,000)
Subscriptions	(1,130)	(1,053)
Bank charges & interest	(24,540)	(18,004)
Depreciation	(12,965)	(8,206)
Other costs	(18,540)	(9,180)
Governance	(12,050)	(11,140)
	(407,646)	(351,754)

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. The apparent reduction in Irrecoverable VAT is due to an adjustment of 2014 VAT processed in 2015. The average remains slightly over £20,000 per annum.

Governance costs

	2015	2014
	£	£
Audit fees	(4,768)	(4,888)
Other professional expenses	(5,545)	-
Trustee meeting expenses	<u>(1,737)</u>	<u>(6,252)</u>
	<u><u>(12,050)</u></u>	<u><u>(11,140)</u></u>

Professional expenses in 2015 were largely recruitment fees relating to the incoming Chair of the Board of Trustees. Meeting costs were considerably lower in 2015 as an opinion poll was not commissioned for a strategic planning meeting, unlike in previous years.

9. Staff costs

	2015	2014
	£	£
Wages and salaries	(556,194)	(450,838)
Social security costs	(51,080)	(44,975)
Pension contributions	<u>(9,654)</u>	<u>(15,764)</u>
Total payroll costs	(616,928)	(511,577)
Staff recruitment	(6,379)	(1,107)
Temporary staff	<u>-</u>	<u>-</u>
	<u><u>(623,307)</u></u>	<u><u>(512,684)</u></u>

Average number of employees (FTE)	16	13
Average number of employees	17	14

	2015	2014
	£	£
Key Management Personnel remuneration:	218,726	241,078

One employee earned in excess of £70,000 (2014: nil) and that salary fell in band £70,000 to £80,000 band (£60,000-£70,000 in 2014).

Key management personnel include Head of Ceremonies, which changed from a part-time (2014) to full-time position (2015) and Head of Education & Promotion (a full time role in 2014) evolved into a part-time then full-time Head of Education role by the end of 2015. Other personnel are the CEO, Director of Public Affairs & Policy, and Head of Operations.

10. Tangible assets

	2015	2014
	£	£
Office Fixtures, Fittings and Equipment		
Cost at 1 January	118,754	117,643
Additions	13,353	1,111
Disposals	-	-
As at 31 December	<u>132,107</u>	<u>118,754</u>
Depreciation at 1 January	(52,554)	(44,348)
Charge for the year	(12,965)	(8,206)
Disposals	-	-
Depreciation at 31 December	<u>(65,519)</u>	<u>(52,554)</u>
Net book value at 31 December	<u><u>66,588</u></u>	<u><u>66,200</u></u>

11. Investments

	2015	2014
	£	£
Market value at 1 January	232,664	211,691
Additions	353,098	242,667
Disposal proceeds	-	(226,986)
Realised gains/(losses)	-	3,778
Unrealised gains/(losses)	<u>(31,468)</u>	<u>1,514</u>
Market value at 31 December	554,294	232,664
Cash with brokers	<u>13,411</u>	<u>1,142</u>
Total investments at 31 December	<u><u>567,705</u></u>	<u><u>233,806</u></u>
Investments at cost 31 December	<u><u>584,274</u></u>	<u><u>231,176</u></u>

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

	2015	2014
	£	£
Barclays Wealth FD Charity R INC NAV	<u><u>554,294</u></u>	<u><u>232,664</u></u>

12. Debtors

	2015	2014
	£	£
Prepayments	21,876	19,816
Legacies receivable	-	8,000
Gift Aid	44,405	58,334
Other accrued income	29,062	28,878
Other debtors	27	2,059
	<u>95,370</u>	<u>117,087</u>

13. Creditors: Amounts falling due within one year:

	2015	2014
	£	£
Accruals	(15,547)	(19,168)
Taxes: Payroll taxes	(10,759)	(11,250)
VAT	(7,793)	(1,180)
Deferred income	-	(8,112)
Holiday accrual	(5,986)	-
	<u>(40,085)</u>	<u>(39,710)</u>

14. a) General reserves

	Revaluation Reserve	Accumulated Income	Total
	£	£	£
Balance at 1 January 2015	1,488	859,232	860,720
Surplus/(deficit) for the year	-	282,710	282,710
Unrealised gains/(losses) on investments	(1,488)	(29,980)	(31,468)
Transfer on realisation	-	-	-
Balance at 31 December 2015	<u>-</u>	<u>1,111,962</u>	<u>1,111,962</u>

b) Designated Reserves

	Balance at 1 January 2015	Incoming Resources	Resources Expended	Transfer	Balance at 31 December ----
	£	£	£	£	£
AHS	-	2,192	(2,192)	-	-
Music (ncluding BHA choir)	-	5,858	(5,415)	-	443
Centre for Inquiry UK	-	2,456	(2,585)	6,545	6,416
	<u>-</u>	<u>10,506</u>	<u>(10,192)</u>	<u>6,545</u>	<u>6,859</u>

Designated Funds

Designated funds are monies relating to some of our sections (AHS, Centre for Inquiry, Music) which are not restricted but which we ring-fence for use by the sections rather than other BHA activities.

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. It was previously described as a restricted fund but has been deemed to be a designated fund as part a review of restricted funds carried out in 2015.

15. Restricted funds

	Balance at 1 January 2015	Incoming Resources	Resources Expended	Transfer	Balance at 31 December 2015
	£	£	£	£	£
Promotion of Humanism (previously inc. in Education)	-	7,515	(7,515)	-	-
Education	-	8,361	(8,361)	-	-
Public Affairs	-	7,021	(10,974)	3,953	-
Ceremonies	-	522	(522)	-	-
AHS	9,279	51	(4,691)	-	4,640
Music (including the BHA choirs)	5,062	7,624	(12,686)	-	-
Voltaire Lecture	4,127	-	(4,127)	-	-
Faith Schools	22,946	59,518	(41,869)	(3,953)	36,643
Faith to Faithless	-	10	-	-	10
Accord	982	37,680	(37,224)	-	1,438
Defence Humanists	150	724	(182)	-	692
Cumbria Group	1,000	-	(1,000)	-	-
LGBT Humanists (previously GALHA)	22,055	2,897	(3,412)	-	21,540
Pastoral Support	11,435	2,899	(14,334)	-	-
What is Humanism? book for Schools	-	49,788	-	-	49,788
Young Atheists' Handbook for Schools	5,505	507	(4,414)	-	1,598
Young Humanists	-	206	-	-	206
Centre for Inquiry	6,545	-	-	(6,545)	-
	<u>89,086</u>	<u>185,323</u>	<u>(151,310)</u>	<u>(6,545)</u>	<u>116,554</u>

Accord

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

AHS

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

Ceremonies

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

Education

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

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.

Faith to Faithless

This fund was created in 2015 to manage income and expenditure in support of the events programme of the Faith to Faithless organisation, which helps people who are leaving religions.

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.

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.

LGBT Humanists

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

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.

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'.

Promotion of Humanism

This fund results from legacies and donations given to support the BHA's work in promoting the understanding of Humanism, outside of our Education activities.

Public Affairs

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

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.

***What is Humanism?* book for Schools**

This fund was created in 2015 to collect donations supporting an initiative to place a free copy of the *What is Humanism? How Do You Live Without a God? And Other Big Questions for Kid* in every primary school in Britain.

***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.

16. Operating leases

At 31 December 2015 the Company had the following annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2015	2014	2015	2014
	£	£	£	£
Falling due within one year	79,966	79,966	-	-
Falling due between one and five years	319,864	319,864	5,988	6,373
Falling due later than five years	159,932	239,898	-	-
	<u>559,762</u>	<u>639,728</u>	<u>5,988</u>	<u>6,373</u>

The commitment in respect of land and buildings at the current year end reflects the lease on the Association's premises. The ten-year lease expires in 2023, with an annual rent of £79,966 (including tax) which is subject to a rent review in 2018. If there were no increase at this review, the outstanding commitment on the property would be £559,762.

17. 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.

18. Directors' remuneration and expenses

Amy Walden, a trustee from 11 July 2016, was paid £1,500 for providing Pastoral Support training to new volunteers as part of an ongoing training programme. Aside from Amy Walden, 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 £3,396 (2014: £2,262) for travel expenses to attend meetings in connection with their duties. The increase reflects the fact that more trustees are from the north of England than in 2014. Expenses not reported in Note 9 include travel to various events, including public lectures and fundraising events.

19. Capital commitments

There were no capital commitments at 31 December 2015 (2014: nil).

20. 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 £9,654 (2014: £15,764), the difference being due to staff turnover and back-payments in 2014 which artificially inflated that year's figure.

21. Net assets

	Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted funds	634,293	484,528	1,118,821
Restricted funds	<u>-</u>	<u>116,554</u>	<u>116,554</u>
	<u>634,293</u>	<u>601,082</u>	<u>1,235,375</u>

22. 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 5 April 2015 (the date of the latest valuation by the trustees) was £59,532 (31 January 2015: £65,362) (including cash in the trustees bank account). The trustees have previously indicated to the BHA that the property (bought in 2002 for £85,000) had a value in 2015 of between £150,000 and £170,000, by comparison with similar properties in the locality, though a more recent estimate puts this value at closer to £105,000.

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.

23. 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 18.

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 2015 amounted to £7,231 (2014: £6,176). The Association paid an annual subscription to IHEU of £18,000.

The Director of Public Affairs and Policy of British Humanist Association is also a Director of the European Humanist Federation. The Association pays an annual subscription to the EHF of £2,965 (2014: £1,674)

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

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

	2015	2014
	£	£
Net income/(expenditure) for the reporting period	285,569	413,890
Depreciation charges	12,965	8,206
(Gains)/losses on investments	31,468	(5,292)
Dividends and interest from investments	(16,923)	(5,213)
(Increase)/decrease in debtors	21,717	(6,832)
Increase/(decrease) in creditors	<u>375</u>	<u>(142,392)</u>
Net cash provided by/(used in) operating activities	<u><u>335,171</u></u>	<u><u>262,367</u></u>

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

	2015	2014
	£	£
Cash at bank and in hand	545,797	572,423
Cash at brokers	<u>13,411</u>	<u>1,142</u>
Total cash and cash equivalents	<u><u>559,208</u></u>	<u><u>573,565</u></u>