



**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2009**

**Company Number: 00228781**

**Charity Number: 285987**

**BRITISH HUMANIST ASSOCIATION**  
**LEGAL & ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**Status** The British Humanist Association (BHA) originated as the Ethical Union which was formed in 1896 and became the BHA in 1967. The organisation is a charitable company limited by guarantee, incorporated on 14 March 1928. Its governing instrument is its Articles and Memorandum as amended by special resolution on 23 October 1982, replaced by special resolution on 12 July 1997 and amended by special resolution on 12 July 2007.

**Company Number :** 00228781                      **Charity Number :** 285987

**Registered Office** 1 Gower Street, London WC1E 6HD

<b>Honorary Officers</b>	<b>Chair</b> Robert Ashby <b>Vice Chair</b> Mary Porter <b>Treasurer</b> John Woolhouse
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<b>Directors</b>	John Catt                      David Pollock Allan Hayes                  Patricia Rogers Michael Imison              David Savage Josh Kutchinsky Toby Lowe Iain Paterson
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**President** Polly Toynbee

<b>Principal Staff during 2009</b>	<b>Chief Executive</b> Hanne Stinson (until November 2009) Andrew Copson (from January 2010)  <b>Operations</b> Bernard Halter (from April 2009)  <b>Administrative Staff</b> Tamsin Van Dyken Vanessa Ashbee  <b>Ceremonies</b> Tana Wollen  <b>Education &amp; Public Affairs</b> Andrew Copson (until end December 2009)  <b>Membership &amp; Web Manager</b> Bob Churchill
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**Auditors** Knox Cropper  
Chartered Accountants  
8/9 Well Court  
London  
EC4M 9DN

**Bankers** Co-operative Bank  
118-120 Colmore Road  
Birmingham  
B3 3BA

**Investment Managers** Barclays Wealth  
23 Lower Brook Street  
Ipswich  
IP14 1AQ

# BRITISH HUMANIST ASSOCIATION

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2009

#### **MISSION**

The BHA exists to promote Humanism and to support and represent people who seek to live good and responsible lives without religious or superstitious beliefs.

#### **CHARITABLE OBJECTS**

The BHA's charitable objects are: the mental and moral improvement of the human race by means of the advancement of Humanism, that is to say, the moral and social development of the community free from theistic or dogmatic beliefs and doctrines; and the advancement of education and in particular the study of Humanism and the dissemination of knowledge of its principles.

#### **PUBLIC BENEFIT**

The trustees have satisfied themselves that the Association'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) also confirm that when setting the aims and objectives of the charity they have referred to the guidance contained in the Charity Commission's general guidance on public benefit. The three 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, and deliver this education through our website, public lectures, and teaching materials for use in schools and many other ways;
- the provision of non-religious or humanist ceremonies, so helping to meet a growing demand from a larger section of the public than we can currently assist for baby-naming, marriage and (especially) funeral ceremonies that accord with their own beliefs. Our aim is that all those who want a humanist ceremony should have access to one. The activity represents a net cost to the Association but we are hopeful that it will in due course cover its costs;
- seeking to protect the human rights of humanists and other non-religious people and to combat the discrimination and disadvantages they encounter. We do this by working for the implementation of the Human Rights Act, especially insofar as it forbids discrimination by public authorities on grounds of religion or belief, and by making representations to Government and others, including sometimes the need for changes in the law.

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

#### **STRATEGIC OBJECTIVES**

In 2008 the trustees agreed strategic aims and objectives for the next 3 years. These continued to direct the work of the Association in 2009. The strategic aims are:

- Every person (adult or child) whose beliefs and values are broadly humanist is able to identify them as such and has access to appropriate information, education, services, and a humanist community or network, to support a humanist lifeway.
- The UK has a secular state free from religious privilege and from discrimination on grounds of religion or belief.
- All those who want a humanist ceremony have access to one, and humanist ceremonies are part of the mainstream of British life.
- Sustainable growth in the organisation's capacity to achieve its strategic aims and objectives and effect change.

**BRITISH HUMANIST ASSOCIATION**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**1. CHAIR'S REPORT**

During 2009 the Board of Trustees has continued the governance work started in 2008 and we hope to be in a position shortly to make a final proposal to members for tidying up the Memorandum and Articles of Association. This awaits final agreement with the Charity Commission. The Byelaws are also being revised to bring them up to date with current practice and in line with the new Memorandum and Articles. Generally the Board has been seeking to delegate more decision making to the senior management team in order to concentrate on strategic and governance issues.

In a volatile and unpredictable financial environment, the Board has had difficult decisions about costs and investments, whilst trying to ensure that the staff team have clear guidelines as to the expected financial performance. The target reserve ratio of 50% (of reserves to annual expenditure) has been challenged, though the out-turn is not as bad as it might have been at one stage, due to some recovery in our investments.

In this challenging financial environment, the Board is glad to report very significant progress in tackling various backlogs in operations, internal reporting and accounting, with the result that reporting frequency, quality and timeliness has dramatically improved.

Clearly a significant issue for the Board in the past twelve months has been the change of Chief Executive on Hanne Stinson's retirement, and the other restructuring of the management team that has occurred. This has not been without some one-off costs, including ensuring that Hanne Stinson was adequately compensated with her retirement package. As I have said elsewhere, Hanne's contribution to the advancement of the BHA and Humanism over the past eight years was particularly significant, and will no doubt always be remembered for ending on the combined high of the wonderful Atheist Bus Campaign and a very successful Darwin Bicentenary programme.

As Chair I am very dependent on the commitment of my fellow trustees, and that support has continued to be particularly strong in 2009. As well as the on-going work on governance and strategy matters, there has also been a great deal of additional time committed in the project to find and appoint the new Chief Executive. We were delighted to have a very strong field of candidates for this position, six of whom were interviewed, and to successfully appoint our first choice. Andrew Copson was appointed in November 2009 to take up the post in January 2010.

The financial management restructuring and then the Chief Executive transition arrangements were very well supervised by John Woolhouse, our Treasurer, to whom the Board is deeply indebted. My thanks are due to all the members of the Board of Trustees for their efforts in what has been a challenging but satisfying year.

Despite the considerable challenges in our task for Humanism, the Board and I are very confident that the executive team is in a good position to take the BHA forward strongly in the coming years.

**Robert Ashby, Chair**

**BRITISH HUMANIST ASSOCIATION**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

## **2. CHIEF EXECUTIVE'S REPORT**

The vagaries of the reporting system mean that I am reporting on a year when I was not Chief Executive, and I want to begin by paying tribute to my predecessor, who left me with a great year to report. We achieved more in 2009 than ever before and with our bus and billboard campaigns, achieved a level of national public prominence that allowed us to recruit many more members, build stronger links with many more supporters, and present an altogether stronger case for Humanism. Thanks are due to all our dedicated staff and volunteers for what they have done in the past year to contribute to these achievements.

### **CAMPAIGNING ON EQUALITY AND HUMAN RIGHTS**

In the course of 2009, we completed our national project on human rights, equality and religion or belief, funded by the Equality and Human Rights Commission, which we reported on last year. It resulted in excellent new materials for local authorities on the non-religious and new contacts between the BHA relevant officials at a local level.

Our work with the Department for Communities and Local Government (CLG) went from strength to strength. In 2009 we began having monthly meetings with the senior civil servant responsible for CLG's work on religion or belief. We also met with two CLG Ministers and we had an event in Interfaith Week with speakers from CLG critically examining the role of religion in community development work.

We had a greater presence than in any previous year at events including Pride events, demonstrations against Sharia law and for secularism, and the Cheltenham Science Festival. We also built on the successes of previous years with stands at the political party conferences, as well as holding very successful 'fringe events' with high profile speakers. At these conferences, our focus was on attracting new members and supporters, as well as networking with other organisations and, importantly, meeting with and influencing parliamentarians.

The Equality Bill provided a successful focus for much of our work on equalities and public service. Working with others and independently, we briefed Parliamentarians and supporters at various stages, gave written and oral evidence to the Equality Bill Committee and had amendments tabled and debated in the House of Commons, record numbers of humanists were involved in the first debates in the House of Lords.

Members of the All Party Parliamentary Humanist Group (APPHG) were particularly active, taking part in a wide range of debates, tabling amendments to legislation, lobbying Government on our behalf, asking Parliamentary questions and, in general, ensuring that humanist concerns and approaches were heard and applied to various political issues in both Houses of Parliament. Particularly welcome was the increase in involvement by members who had not previously been very active in the APPHG. The APPHG itself celebrated the bicentenary of Charles Darwin, with an Early Day Motion in the Commons in support of our Darwin Day campaign and joining in debate on the issue in the House of Lords. The APPHG's final meeting of 2009 (well attended also by those not involved with the Group) was a lecture by BHA Distinguished Supporter, Professor Steve Jones, on human evolution.

We continued our work on humanist broadcasting, not only raising the issue in Parliament with a debate in which humanist peers were heavily involved, but having huge member involvement with our campaign to open up Radio 4's 'Thought for the Day' and developing our relationship with the BBC at the highest levels. Moreover, for the first time there is a humanist representative on the independent group that advises the BBC on matters of religion or belief – a significant break from past policy.

We continued with our commitment to responding to Government and other consultations, ensuring the humanist perspective was taken into account in a whole host of areas, from broadcasting to third sector issues to hate crime. We also commented on a host of equality schemes, emphasising the need to take seriously equality for non-religious employees and service users.

As with previous years, we were involved with a range of ethical, equality and human rights work throughout 2009. As part of a new national children's rights coalition, we lobbied for the full implementation of the Convention on the Rights of the Child into domestic law. Together with the Humanist Philosophers we have developed our work on constitution and democracy through work on a Bill of Rights and British Statement of Values. We worked with the Department of

## BRITISH HUMANIST ASSOCIATION

### ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2009

Health on the issue of organ donation, providing a humanist ethical view on this question, and we had a complaint about a misleading evangelical Christian advert upheld by the Advertising Standards Authority.

We undertook much work on the issue of assisted dying, including responding to an important consultation on prosecution guidelines, in which we had involvement also from members, Humanist Philosophers and the APPHG. Not least, we lobbied on the Coroners and Justice Act 2009, where there were amendments made to reform the law on assisted dying for terminally ill people. While those amendments were ultimately withdrawn, the debates set the scene for more public and parliamentary work in this area

All our campaigns have stimulated media interest, and we have been promoting our work on television, radio and in print on many of the issues that we work on.

#### **Faith Schools and Education Campaigns**

We raised funds purely through public donations to recruit a dedicated Faith Schools and Education Campaigner, on a fixed term contract. This was a significant boost to the Public Affairs team, allowing us to take on more work on these important areas. We have also continued to support Accord, the coalition we co-founded for reform of state-funded faith schools, which continues to grow and make strong interventions in public debate on the issue of faith schools.

We ran a successful campaign to have evolution taught as part of the primary school curriculum, with the Government crediting the BHA specifically for our involvement in effecting that important educational change. Our work included the organisation of a public letter from a group of 26 distinguished scientists and science educators.

We began a campaign against Noah's Ark Farm Zoo, which purports to be an educational zoo but teaches creationist pseudoscience, seeking to undermine established scientific understanding of evolution, the origins of species, big bang theory, radio carbon dating and the fossil record. We have engaged with a number of authorities in our work on this, as well as the media. We also made a complaint about the National Academic Recognition Information Centre (NARIC) ruling that the International Certificate of Christian Education (ICCE) was comparable to international O-levels and A-levels offered by the Cambridge International exam board. The ICCE is based on the self-defined Christian 'fundamentalist' Accelerated Christian Education (ACE) syllabus, which assumes that the *Bible* is the literal word of God and teaches pseudoscientific claims that advance creationism, such as that the existence of the Loch Ness monster disproves evolution.

We have continued to play an active role as members of the Sex Education Forum. We involved hundreds of members, including many parliamentarians, to take part in a wide consultation on Personal, Social and Health Education (PSHE), urging for it to be made a compulsory national curriculum subject, with no parental right of withdrawal from Sex and Relationships Education.

We continued to give advice to a large number of parents, school staff, governors and pupils about dealing with different kinds of discrimination on the basis of religion and belief in schools, and we have supported local campaigns against new faith schools, in Swanage, Oxford and Reading.

We continued our involvement in the 'JFS' case, where a Jewish state school was eventually found to have been illegally discriminating in its admissions on racial grounds. We spoke in the media on this issue, including on BBC's *Newsnight*.

During the year we met with Diana Johnson MP (the Parliamentary Under-Secretary of State for Schools) and a team of senior DCSF civil servants in November, where we set out our position on a wide range of long-standing education concerns, as well as more contemporary ones, such as the production of the new Religious Education (RE) guidance and changes to the primary curriculum and PSHE. We also met with David Laws (Lib Dem Shadow Secretary of State for Children, Schools and Families) and gained his support for our RE consultation campaign.

# BRITISH HUMANIST ASSOCIATION

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2009

#### HUMANIST CEREMONIES

The trustees approved continuing investment for the development of Humanist Ceremonies with the following objectives for 2009: growing the network of celebrants; improving the provision of training of celebrants; raising the profile of Humanist Ceremonies; increasing awareness of and demand for Humanist Ceremonies; and increasing revenues from levies from celebrants' ceremonies fees. We continue with our ambition to build our reputation for high quality ceremonies and excellent service, reflecting the best of humanist values.

The trustees continued the delegation of management to the Ceremonies Management Committee (CMC) which, after elections in August 2009, consisted of six elected celebrant members (Ros Curtis, Vanessa Dennis, Gill Herbert, Bobby Mill, Matthew Simpson and Martin Wooller) and two nominated members of the BHA's Board of Trustees (Toby Lowe and David Savage). Martin Wooller was elected CMC Chair for a second, consecutive year.

By the end of 2009 we had 288 trained and accredited celebrants in the Humanist Ceremonies network (compared with 258 at the end of 2008). For new celebrants, five training courses were run for funerals and one for weddings. For existing celebrants we ran a training course on weddings and one on namings. We also ran three courses training celebrants in mentoring. Over 2009, 87 participants successfully completed a humanist ceremony training course.

Over 80 celebrants attended the Humanist Ceremonies Annual Conference at the end of October 2009 and were joined by colleagues from Belgium, the Netherlands, Norway and Scotland. Twelve workshops on diverse topics and professional themes were organised. We were superbly challenged and entertained by our guest speaker, Laurie Taylor, and expressed our thanks and good wishes to Hanne Stinson on her retirement from the BHA. Overall, morale in the celebrant network is positive, motivation and commitment high, retention good and energy strong.

The celebrant network was consulted on a number of different policies: a Code of Conduct; Terms of Accreditation; a complaints process; Continuous Professional Development and Quality Assurance. Policy documents on all these were being revised and finalised towards the end of 2009, all reflecting our drive towards greater quality.

We significantly raised the profile of Humanist Ceremonies with professional funeral organisations. This had been our key objective for this year. We exhibited at the National Funeral Exhibition; attended key meetings of the National Association of Funeral Directors (NAFD) and Society of Allied and Independent Funeral Directors (SAIF); invited CEOs of both these organisations to our Annual Conference (SAIF CEO attended); advertised regularly in the NAFD's journal; produced an updated directory of our funeral celebrants and distributed this alongside both the NAFD and SAIF journals. The year ended with the funeral profession's perceptions of BHA's Humanist Ceremonies positively changed; recognising us as a well-organised, quality, professional organisation.

At a local level many celebrants began to promote and market Humanist Ceremonies more vigorously: in local press and radio, at exhibitions and trade fairs. These were assisted by branded banners and tablecloths which gave our celebrants a more contemporary and professional polish and confidence.

We were encouraged to see that despite the recession, numbers of our humanist weddings/partnerships and naming ceremonies kept more stable than expected. The following figures reflect ceremonies performed and reported by celebrants during 2009 compared with figures given in brackets for ceremonies performed in 2008.

**Funerals** 6667 (6216)  
**Namings** 345 (330)  
**Weddings and Partnerships** 384 (389)  
**Ceremonies done for no charge** 146 (125)  
**Total** 7542 (6935)

Demand for humanist, or non-religious, ceremonies is increasing. So, too, is the supply of non-religious celebrants in a variety of guises: independent, ex-BHA, Civil Ceremonies, inter-faith, registrars. the challenge of growing competition will require raising the visibility to potential clients of Humanist Ceremonies as a brand. The higher and more favourable profile of Humanist Ceremonies with the funeral profession will continue to be maintained and enhanced.

Our objective in 2010 is to accelerate raising the profile of Humanist Ceremonies amongst potential consumers, to raise awareness of Humanist Ceremonies as an option and to increase demand by more marketing and promotion, particularly online.

# BRITISH HUMANIST ASSOCIATION

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2009

#### EDUCATION AND PROMOTION

The 2009 Lecture programme was very successful, comprising a larger number of events than usual, most of which are now filmed and available on our YouTube channel on an ongoing basis:

**Darwin Day Lecture** Sir David King on *Can British Science Meet the Challenges of the 21<sup>st</sup> century?* chaired by Richard Dawkins

**A Darwinian Perspective on Religions: Past, Present and Future** Dan Dennett, chaired by Richard Dawkins

**Voltaire Lecture** Kenan Malik on *The Guilt of Science? Race, Science and Darwin*, chaired by Polly Toynbee

**Darwin, Humanism and Science** Day conference to celebrate both 'Darwin 200' and the hosting of the European Humanist Federation and International Humanist and Ethical Union general assemblies in London.

**Holyoake Lecture** A C Grayling on *Darwin and the Darwinian Controversy* chaired by John Harris

**Humanist Philosophers Day Conference** *Evolutionary Theory: Is This All There is?* Featuring Simon Blackburn and many others

**Bentham Lecture** Richard Reeves on *Why Liberals Hold the Moral High Ground*, chaired by Peter Cave, to mark the 150<sup>th</sup> anniversary of J S Mill's famous work, *On Liberty*

We continued our valuable programme of teacher training at institutions across the UK, ran a training day for school speakers, maintained our [humanismforschools.org.uk](http://humanismforschools.org.uk) website of resources for students and teachers and held our first Humanist Week of recent times, starting on a relatively small scale, with our materials about Humanism displayed in over 40 libraries.

The James Hemming Essay Prize for sixth formers, jointly administered by the BHA, *New Humanist* and the South Place Ethical Society, was awarded for the first time for essays on the question, '*In life, the meaning comes in living.*' Discuss. We also launched the Blackham Fellowships with *New Humanist* and the South Place Ethical Society, to support post-doctoral work on Humanism and related subjects. We set up the *Growing Up in the Universe* site at [www.humanistgrid.net/guu](http://www.humanistgrid.net/guu) which supports the teaching of evolution in schools by offering classroom materials to complement Richard Dawkins' Royal Institution Christmas Lectures, which we sent to all schools on DVD with funding from the Richard Dawkins Foundation.

In addition to the our new batch of education and promotion sites over the last few years, we have been developing our online presence through social networking with Twitter, Flickr, YouTube, Netvibes and Facebook accounts, including the campaign-specific PlsDontLabelMe Twitter account and corresponding Facebook group. These sites all help to familiarise the public with Humanism, to bring specific messages to a new and widening audience, and to encourage participation in campaigns actions.

The Atheist Bus Campaign, which saw our slogans and website details on buses across the country and on Tube trains in London, officially launched on 6 January. With front page newspaper coverage and widespread discussion across the media, the campaign gave us many opportunities to talk positively about Humanism and about humanist conceptions of the 'good life' without religion. The campaign significantly raised the profile of the BHA.

Billed in part as a sequel to the Atheist Bus Campaign, the *Please Don't Label Me* billboard campaign was launched on 20 November to coincide with Universal Children's Day, the United Nations 'day of worldwide fraternity and understanding between children'. The campaign argued that labelling children as if they innately 'belong' to a particular religion, while ascribing incompatible beliefs to those who 'belong' to other religions, can only serve as an obstacle to understanding between children around the world. We spoke about the campaign on TV and radio allowing us to promote a strong humanist view of children's rights.

The new website [www.humanistlife.org.uk](http://www.humanistlife.org.uk) was launched over Christmas 2009 to act as a daily content site for humanists, drawing people closer to the BHA. It allows members and supporters to express their views, submitting articles, links and comments, and for BHA staff to address issues in less conventional terms than would be appropriate for our main [humanism.org.uk](http://humanism.org.uk) News feed. By the beginning of February 2010 the site had become our third largest referring site for [www.humanism.org.uk](http://www.humanism.org.uk).



**BRITISH HUMANIST ASSOCIATION**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2009**

**MEMBERSHIP AND ORGANISATION**

A redesign of *BHA News* and an improved e-bulletin were well-received by members and supporters.

Our pool of 'supporters' now includes many more free sign-ups via our website, more than doubling the total number of e-bulletin recipients over the course of 2009. These supporters, hearing about the BHA's work on a weekly basis, will improve our calls for public actions and over time some will progress to become members or donors.

The new website at [www.humanism.org.uk](http://www.humanism.org.uk) launched in January 2009 to capitalise on media attention from the Atheist Bus Campaign, provoking a large spike in income through the website that month. The site is now encouraging many more visitors to use it for longer periods. Background income via the website grew through 2009 and is now consistently at twice the level generated from our previous website (around £10,000 per month and growing). Although some of this growth represents the payment of membership subscription renewals (it was not possible to renew on our former website) and therefore represents income received by alternative means in the past, it should be noted that online renewals represents a considerable saving in administrative processing.

We were able to make membership and fundraising gains out of the Atheist Bus Campaign in several ways. The attention brought in web traffic and many hundreds of new memberships. We ran a pure fundraising appeal for our Faith Schools Officer from 25 October 2008, completing in April 2009, raising over £30,000. Later in the year the *Please Don't Label Me* billboard campaign was paid for with the remaining Atheist Bus Campaign donations, which we were obligated to spend on advertising, and we again integrated the campaign with a fundraising drive to pay for our Faith Schools Officer. This started later in 2009 than the previous year's appeal, but reached its target more quickly, in March 2010.

We are now on Twitter.com with over 1,200 followers. Facebook.com is now the highest referring site for Humanism.org.uk ('referring sites' excludes search engines) and the third highest source of traffic overall and we hold the Facebook 'vanity' URL for the BHA page (i.e. [facebook.com/Humanism](http://facebook.com/Humanism)).

We continued to improve our monthly renewals processes, to increase membership retention. Our monthly membership retention rate (the proportion of expected renewals which do get made in a given month) is growing as a long-term trend, up from an average of 81% in the first quarter of 2008 to an average of 90% in the third quarter of 2009. We invested in another direct mail campaign in September 2009, when analysis of the 2007 campaign showed that direct mail is a good medium term investment and growth strategy for us.

We launched a groups survey at the Groups Representatives Annual Meeting to ascertain more about what local groups want from the BHA or want for themselves. The survey differentiates the views of people according to how involved they are with a group (e.g. if they are a committee member or a regular attender) and for how long, and the results will be explored and shared with local groups in 2010.

**FINANCE**

In 2009, income from membership subscriptions rose from £195,964 to £212,041 and, although income from donations decreased from £443,221 to £266,762, this was mainly due to an unusually high amount in restricted donations in 2008 for the Atheist Bus Campaign. Legacies rose from £52,958 to £123,273. Total income was £885,105 (2008: £942,245) and investment gains were £51,867 (2008: (£123,702)). Expenditure rose from £989,417 to £1,081,470 resulting in a net outflow of funds of £144,498 (2008: £170,874), against a budgeted outflow of £200,000.

**Andrew Copson, Chief Executive**

**BRITISH HUMANIST ASSOCIATION**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

### **3. DIRECTORS' REPORT**

The directors present their report along with the financial statements of the charity for the year ended 31 December 2009. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with current statutory requirements, the memorandum and articles of association and the *Statement of Recommended Practice – Accounting and Reporting by Charities* issued by the Charity Commission in March 2005.

#### **FINANCIAL REVIEW**

The trustees approved an operating plan for 2009 involving further investment of our accumulated reserves to promote and develop Humanism and we ended the year with a net outflow of funds of £144,498 against a budgeted outflow of £200,000.

Our investments continue to be managed by Barclays Bank under a discretionary arrangement with an overall investment policy to be socially responsible, avoiding investments in armaments, tobacco and pornography and to avoid undue fluctuations in value.

#### **RESERVES**

The trustees continue to consider that a ratio of reserves to annual expenditure of 50% should be our objective. Our reserves are defined as the funds available to be spent at the trustees' discretion in the furtherance of the objectives of the charity (excluding restricted funds, which are those designated for specific purposes). At the end of the year the ratio of unrestricted reserves to total resources expended during the year was 44%.

#### **RISK**

The trustees have developed a comprehensive risk management policy to ensure that all important risks are evaluated and appropriate mitigating action taken. Financial, legal, governance, personnel and other risks are reviewed on an annual basis, with actions determined on the basis of the likelihood of particular events occurring and how critical the consequences would be. Annual risk reviews include operating plan activities, finance, insurance, trademark, office building, fire, health and safety and terms and conditions of employment of staff.

#### **RESPONSIBILITIES OF THE DIRECTORS**

Company law requires the directors (the trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income of the charity for the year. In preparing the financial statements the directors are required to:

- select suitable policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

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

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

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

#### **AUDITORS**

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

**On behalf of the Board: Robert Ashby, Chair, 8 May 2010**

# INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH HUMANIST ASSOCIATION

We have audited the financial statements of The British Humanist Association for the period ended 31<sup>st</sup> December 2009 which comprise the Statement of Financial Activities, Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention subject to the inclusion of investments at market value and the accounting policies set out therein.

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

## RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The Directors' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and in accordance with the Companies Act 2006 and whether the Directors' report is consistent with the financial statements. We also report to you if, in our opinion, the Charity has not kept adequate accounting records, if the Charity's financial statements are not in agreement with the accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the Charity is not disclosed.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

## BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## OPINION

In our opinion the financial statements;

- give a true and fair view of the state of the Charity's affairs as at 31st December 2009 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;
- have been properly prepared in accordance with the Companies Act 2006; and
- the information given in the Directors' report is consistent with the financial statements.

8/9 Well Court  
London EC4M 9DN

8 May 2010

**Duncan Jones ACA**  
**Senior Statutory Auditor**  
**For and on behalf of**  
**Knox Cropper**  
**Chartered Accountants**  
**Statutory Auditors**

**BRITISH HUMANIST ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING THE INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

		<b>Restricted</b>	<b>Designated</b>	<b>Un- restricted Funds</b>	<b>Total 2009</b>	<b>Total 2008</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>						
<b>Incoming Resources from Generated Funds</b>						
<u>Voluntary Income</u>						
-Legacies and Donations	2	135,106	-	254,929	390,035	496,179
<u>Investment Income</u>						
- Rent and Service Charges	4	-	-	20,785	20,785	19,370
- Dividends and Interest	5	-	-	10,440	10,440	28,288
Incoming resources from charitable activities	3	11,375	-	452,470	463,845	398,408
<b>Total Incoming Resources</b>		<b>146,481</b>	<b>-</b>	<b>738,624</b>	<b>885,105</b>	<b>942,245</b>
<b>RESOURCES EXPENDED</b>						
Costs of Generating Funds	6	-	-	23,640	23,640	7,804
Costs of Charitable Activities	7	149,150	-	893,557	1,042,707	976,557
Governance Costs	9	-	-	15,123	15,123	5,056
<b>Total Resources Expended</b>		<b>149,150</b>	<b>-</b>	<b>932,320</b>	<b>1,081,470</b>	<b>989,417</b>
<b>Net Resources Expended before Transfers</b>		<b>(2,669)</b>	<b>-</b>	<b>(193,696)</b>	<b>(196,365)</b>	<b>(47,172)</b>
Transfers	18	-	6,000	(6,000)	-	-
		<b>(2,669)</b>	<b>6,000</b>	<b>(199,696)</b>	<b>(196,365)</b>	<b>(47,172)</b>
Realised Gains/(Losses) on Investments	12	-	-	20,705	20,705	(6,790)
Net (Expenditure)/Income for the year		<b>(2,669)</b>	<b>6,000</b>	<b>(178,991)</b>	<b>(175,660)</b>	<b>(53,962)</b>
Unrealised Gains/(Losses) on Investments	12	-	-	31,162	31,162	(116,912)
<b>NET MOVEMENT IN FUNDS</b>		<b>(2,669)</b>	<b>6,000</b>	<b>(147,829)</b>	<b>(144,498)</b>	<b>(170,874)</b>
Balances brought forward at 1 <sup>st</sup> January 2009		<b>55,516</b>	<b>16,200</b>	<b>603,373</b>	<b>675,089</b>	<b>845,963</b>
<b>BALANCES CARRIED FORWARD AT 31<sup>st</sup> DECEMBER 2009</b>		<b>52,847</b>	<b>22,200</b>	<b>455,544</b>	<b>530,591</b>	<b>675,089</b>
<b>Note of Historical Surpluses and Deficits</b>						
Net Expenditure for the year		<b>(2,669)</b>	<b>6,000</b>	<b>(178,991)</b>	<b>(175,660)</b>	<b>(53,962)</b>
Difference between historical cost loss on disposal of investments and gains reflected above		<b>-</b>	<b>-</b>	<b>(56,864)</b>	<b>(56,864)</b>	<b>45,827</b>
		<b>(2,669)</b>	<b>6,000</b>	<b>(235,855)</b>	<b>(232,524)</b>	<b>(8,135)</b>

All recognised gains and losses are included in the income and expenditure account. None of the charity's activities were acquired or discontinued during the above two financial years.

**BRITISH HUMANIST ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2009**

	Notes	2009		2008	
		£	£	£	£
<b>FIXED ASSETS</b>					
Office Equipment	11		7,923		7,265
Investments	12		<u>368,052</u>		<u>461,979</u>
			375,975		469,244
<b>CURRENT ASSETS</b>					
Stocks	13	19,303		25,369	
Debtors	14	134,202		187,492	
Cash at bank and in hand		<u>73,919</u>		<u>50,289</u>	
		227,424		263,150	
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	15	<u>(55,308)</u>		<u>(57,305)</u>	
<b>NET CURRENT ASSETS</b>			<u>172,116</u>		<u>205,845</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			548,091		675,089
Creditors: Amounts falling due after more than one year	16		<u>(17,500)</u>		<u>-</u>
<b>NET ASSETS</b>			<u><b>£530,591</b></u>		<u><b>£675,089</b></u>
<b>FUNDS :</b>					
Unrestricted		455,544		603,373	
Designated	18	<u>22,200</u>	477,744	<u>16,200</u>	619,573
Restricted	17		<u>52,847</u>		<u>55,516</u>
<b>Total Funds</b>			<u><b>£530,591</b></u>		<u><b>£675,089</b></u>

Approved by the Directors on 8<sup>th</sup> May 2010

R. Ashby \_\_\_\_\_ Chair

J. Woolhouse \_\_\_\_\_ Hon Treasurer

**Company Number:** 00228781

**BRITISH HUMANIST ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**1. ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

**(b) Prepayments & Accruals**

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

**(c) Tangible Fixed Assets and Depreciation**

All assets costing more than £500 were capitalised and all 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. straightline
Computer	33 1/3% p.a. straightline

**(d) Value Added Tax**

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

**(e) Cashflow Statement**

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

**(f) 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.

**(g) Allocation of Overhead and Support Costs**

Central expenses (see note 8) are incurred across the range of our activities throughout the year. They have been assigned equally between charitable activities as described in note 7 as the directors consider this to be a reasonable reflection of the utilisation of resources.

**(h) Charitable Activities**

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

**(i) Governance Costs**

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These include costs related to statutory audit.

**(j) Pensions**

The Charity contributes to various defined contribution pension schemes and the pension charge represents the amount payable for the year.

**(k) 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.

**(l) Other Incoming Resources**

All other incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

**(m) Operating Leases**

Rentals payable under operating leases are charged to the statement of financial activities as incurred over the term of the lease.

**BRITISH HUMANIST ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**2. LEGACIES AND DONATIONS**

	<b>Restricted Funds 2009</b>	<b>Unrestricted Funds 2009</b>	<b>Total 2009</b>	<b>Total 2008</b>
	£	£	£	£
Donations and Gift Aid	135,006	131,756	266,762	443,221
Legacies	100	123,173	123,273	52,958
	<u>135,106</u>	<u>254,929</u>	<u>390,035</u>	<u>496,179</u>

**3. ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS**

<b>Fees and Sundry Income</b>	<b>Restricted Funds 2009</b>	<b>Unrestricted Funds 2009</b>	<b>Total 2009</b>	<b>Total 2008</b>
	£	£	£	£
Subscriptions	-	212,041	212,041	195,964
Group fees	-	2,305	2,305	2,250
Celebrants levies*	-	106,713	106,713	73,229
Celebrants training	-	60,908	60,908	39,436
Celebrants accreditation fees	-	3,328	3,328	2,623
Events	-	34,128	34,128	28,191
Sales of literature	-	18,039	18,039	20,271
Sales of videos and merchandise	-	3,172	3,172	2,209
Sundry income	-	11,836	11,836	10,610
EHRC grant	11,375	-	11,375	23,625
	<u>11,375</u>	<u>452,470</u>	<u>463,845</u>	<u>398,408</u>

\*accrued levies from the last quarter of 2009, receivable in the first quarter of 2010

**4. ACTIVITIES FOR GENERATING FUNDS**

	<b>Restricted Funds 2009</b>	<b>Unrestricted Funds 2009</b>	<b>Total 2009</b>	<b>Total 2008</b>
	£	£	£	£
Rents	-	14,345	14,345	14,205
Charges to Tenants	-	6,440	6,440	5,165
	<u>-</u>	<u>20,785</u>	<u>20,785</u>	<u>19,370</u>

**5. INVESTMENT INCOME**

	<b>Restricted Funds 2009</b>	<b>Unrestricted Funds 2009</b>	<b>Total 2009</b>	<b>Total 2008</b>
	£	£	£	£
Interest	-	318	318	9,234
Dividends	-	10,122	10,122	19,054
	<u>-</u>	<u>10,440</u>	<u>10,440</u>	<u>28,288</u>

**BRITISH HUMANIST ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**6. COST OF GENERATING FUNDS**

	<b>Restricted Funds 2009</b>	<b>Unrestricted Funds 2009</b>	<b>Total 2009</b>	<b>Total 2008</b>
	£	£	£	£
Fundraising costs	-	14,357	14,357	-
Investment manager's fees	-	2,088	2,088	6,020
Purchase of merchandise	-	7,195	7,195	1,784
	-	23,640	23,640	7,804

**7. ANALYSIS OF COSTS OF CHARITABLE ACTIVITIES**

	<b>Direct Expenditure</b>	<b>Support Costs (Note 8)</b>	<b>Total 2009</b>	<b>Total 2008</b>
	£	£	£	£
Education and Promotion	105,036	109,173	214,209	250,059
Ceremonies	233,423	109,173	342,596	310,800
Campaigns	186,874	109,173	296,047	252,349
Activities for Members and Affiliated Groups	80,682	109,173	189,855	163,349
	606,015	436,692	1,042,707	976,557

**8. SUPPORT COSTS**

	<b>Total 2009</b>	<b>Total 2008</b>
	£	£
Staff costs	225,657	171,048
Rent and rates	72,838	72,624
Repairs and maintenance	17,818	30,090
Postage and stationery	24,237	16,335
Computers & website	21,604	20,421
Utilities & telecoms	11,017	10,131
Irrecoverable VAT	19,323	30,641
Subscriptions	8,031	8,039
EHF & IHEU	7,912	-
Charges	6,313	4,244
Depreciation	5,288	6,096
Other costs	16,654	29,635
	436,692	399,304

Support costs have been apportioned equally between Education & Promotion, Ceremonies, Campaigns, Membership & Affiliated Groups. The directors consider this to be a reasonable approximation to the utilisation of resources.

**9. GOVERNANCE COSTS**

	<b>2009</b>	<b>2008</b>
	£	£
Audit fees	4,500	3,800
Other professional expenses	6,500	-
Trustee meeting expenses	4,123	1,256
	15,123	5,056



**BRITISH HUMANIST ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**10. STAFF COSTS**

	<b>2009</b>	<b>2008</b>
	£	£
Wages and Salaries	364,462	364,676
Social Security Costs	38,111	38,014
Pension contributions	25,222	11,136
<b>Total Payroll Costs</b>	<b>427,795</b>	<b>413,826</b>
Restructuring costs	79,453	-
Staff Recruitment	3,677	6,084
Temporary Staff	955	-
	<b>511,880</b>	<b>419,910</b>
 Average number of employees	 <b>12</b>	 <b>12</b>

No employee earned in excess of £60,000 (2008: Nil). Restructuring costs include a retirement package for the former Chief Executive.

**11. TANGIBLE ASSETS**

	<b>2009</b>	<b>2008</b>
	£	£
Office Equipment		
Cost at 1 January 2009	56,823	53,251
Additions	6,149	3,572
Disposals	-	-
As at 31 December 2009	<b>62,972</b>	<b>56,823</b>
 Depreciation at 1 January 2009	 49,558	 43,462
Charge for the year	5,491	6,096
Disposals	-	-
Depreciation at 31 December 2009	<b>55,049</b>	<b>49,558</b>
 Net book value at 31 December 2009	 <b>7,923</b>	 <b>7,265</b>

**12. INVESTMENTS**

	<b>2009</b>	<b>2008</b>
	£	£
Market value at 1 January 2009	425,275	638,175
Additions	296,395	127,718
Disposal Proceeds	(413,461)	(216,916)
Realised gains/(losses)	20,705	(6,790)
Unrealised gains/(losses)	31,162	(116,912)
Market Value at 31 December 2009	<b>360,076</b>	<b>425,275</b>
Cash with brokers	7,976	36,704
Total investments at 31 December 2009	<b>368,052</b>	<b>461,979</b>
 Investments at cost 31 December 2009	 <b>344,901</b>	 <b>498,126</b>

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

	<b>2009</b>	<b>2008</b>
	£	£
M&G Securities corporate bond	40,331	NA

**BRITISH HUMANIST ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**13. STOCKS**

	2009	2008
	£	£
Literature and merchandise	19,303	25,369

**14. DEBTORS**

Rent deposit	35,000	35,000
Prepayments	29,160	37,693
Gift Aid	39,843	102,383
Other accrued income	22,905	-
Other debtors*	7,294	12,416
	134,202	187,492

\*This includes interest free season ticket travel loans to current staff

**15. CREDITORS Amounts falling due within one year:**

Other creditors	38,515	10,543
Accruals	16,793	46,762
	55,308	57,305

**16. CREDITORS Amounts falling due after more than one year:**

Other creditors	17,500	-
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**17. RESTRICTED FUNDS**

	Balance at 1 January 2009	Incoming Resources	Resources Expended	Balance at 31 December 2009
	£	£	£	£
Voltaire	10,040	-	225	9,815
Atheist Bus	6,293	49,760	56,053	-
Campaigns Appeals	-	6,712	6,712	-
Faith Schools Campaign	15,116	43,709	24,049	34,776
GCSE Legal Appeal	1,020	30	1,050	-
Education Appeals	282	5,770	6,052	-
EHRC Grant	8,391	11,375	19,766	-
Ceremonies Legacies & Donations	2,786	285	3,071	-
Alec Reed Donation (Music Director)	10,837	-	10,421	416
ACCORD Funding	-	28,840	21,000	7,840
Discrimination Tribunal Appeal	751	-	751	-
	55,516	146,481	149,150	52,847

**Voltaire Lecture Fund**

Transferred from a separate Charity (Voltaire Lecture Fund), which has now been wound up, to BHA with the agreement of the Charity Commission. Capital can be spent as income on public lectures as a Memorial to Voltaire.

**Atheist Bus**

Atheist Bus funds were collected through public appeal and were applied to promote Humanism through bus and similar advertisements.

**BRITISH HUMANIST ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**Campaigns Appeals**

BHA Campaigns funds result from appeals for donations to support BHA lobbying and campaigning work.

**Faith Schools Campaign**

Faith Schools Campaign funds are restricted to BHA lobbying and campaigning work relating to faith schools and other education issues.

**GCSE Legal Appeal**

An appeal to BHA members and supporters to enable the BHA to challenge a decision on a proposed GCSE syllabus. Residual funds were used for general campaigning work, in accordance with the terms of the appeal.

**Education Appeals**

These funds result from appeals for donations to support BHA Education work.

**EHRC Grant**

A grant from the Equality and Human Rights Commission for a project to increase understanding of 'religion or belief' equality and human rights issues in the public and voluntary sectors.

**Ceremonies Legacies/Donations**

These are funds given to the BHA specifically for ceremonies work.

**Alec Reed Donation**

This portion of a donation from Alec Reed is restricted to the purpose of funding a composer to write music for Humanist Ceremonies and similar purposes.

**ACCORD**

Donations to cover the payroll costs of one member of BHA staff permanently seconded to work with the ACCORD coalition.

**Discrimination Tribunal Appeal**

An appeal to BHA members and supporters to enable the BHA to support an individual bringing a strategically important religion and belief discrimination claim in an Employment Tribunal. Excess funds were used for other legal or similar work, in accordance with the terms of the appeal.

18. **DESIGNATED FUNDS**

	<b>Balance at 1 January 2009 £</b>	<b>Transfers £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2009 £</b>
Internal Redecoration	-	1,000	-	1,000
External Redecoration	16,200	5,000	-	21,200
			-	
	<u>16,200</u>	<u>6,000</u>	<u>-</u>	<u>22,200</u>

These funds have been set up to contribute to the internal and external redecoration costs of the property at 1 Gower Street. The lease requires that external and internal redecoration is carried out at three and five year intervals respectively.

**BRITISH HUMANIST ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**19. OPERATING LEASES**

The Association holds a head lease from the freeholder of 1 Gower Street, the Bedford Estate. Sub-leases were granted by the BHA to the International Humanist and Ethical Union and the Rationalist Association.

At 31 December 2009 the Company had the following annual commitments under non-cancellable operating leases as follows:

	<b>Land and Buildings</b>		<b>Other</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
	£	£	£	£
Renewal date :				
Between two and five years	70,000	70,000	2,816	2,816

**20. 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 section 505 of the Taxes Act 1988 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.

**21. CONTINGENT LIABILITIES**

There were no contingent liabilities at 31 December 2009 (2008: Nil).

**22. DIRECTORS' REMUNERATION AND EXPENSES**

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

Directors were reimbursed a total of £4,123 (2008: £1,256) for travel expenses to attend meetings in connection with their duties.

**23. CAPITAL COMMITMENTS**

There were no capital commitments at 31 December 2009 (2008: Nil).

**24. 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 £25,222 (2008: £11,136).

**25. NET ASSETS**

	<b>Total</b>	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>Creditors Falling Due After More Than 1 Year</b>
	£	£	£	£
Unrestricted Funds	455,544	375,975	97,069	(17,500)
Designated Funds	22,200	-	22,200	-
Restricted Funds	52,847	-	52,847	-
	<u>530,591</u>	<u>375,975</u>	<u>172,116</u>	<u>(17,500)</u>

**BRITISH HUMANIST ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**26. 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 2009 (the date of the annual valuation by the trustees) was £66,601 (2008: £76,060) (including cash in the trustees bank account).

The trustees have indicated to the BHA that the property (bought in 2002 for £85,000) had a value in 2009 of approximately £140,000, (ascertained by comparison with the rolling price of similar properties in the locality).

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