

**REGISTERED COMPANY NUMBER: SC413697 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC026570**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2017  
FOR  
HUMANIST SOCIETY SCOTLAND**

**HUMANIST SOCIETY SCOTLAND**

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FOR THE YEAR ENDED 31 DECEMBER 2017**

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# HUMANIST SOCIETY SCOTLAND

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2017. The trustees have adopted the provisions of 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) (effective 1 January 2015).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The object for which the Society is established is the advancement of philosophical belief, by:

- Promoting the Society's vision within Scotland, namely to achieve a Scotland in which the worth, dignity and autonomy of every person is respected and individual freedom is balanced with social responsibility and a duty of care for future generations;
- Influencing public policy in accordance with the Society's vision;
- Promoting Humanist values;
- Promoting democracy and the development and protection of human rights within Scottish civic institutions;
- Encouraging ethical and moral problems to be addressed with compassion, knowledge and reason; and
- Advancing the philosophy that no belief system, religious or otherwise, should have nor expect privilege in the democratic process, with a view to creating a secular Scotland.

In furtherance of the objects the Society shall endeavour to:

- Promote and establish a secular society;
- Promote the provision of secular education;
- Promote, provide and develop Humanist ceremonies;
- Extend the contributions made by Humanists to a wide range of social, civic and health care provision;
- Maintain, develop and empower membership of the Society to carry out these activities which promote and support the Objects of the Society; and
- Work with other Humanist associations (and like-minded organisations) in the UK, Europe and internationally.

## HUMANIST SOCIETY SCOTLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

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#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

##### A year of growth and new opportunities

Humanist Society Scotland exists to support people to live a fulfilling life along the Humanist values of empathy and compassion for our fellow citizens. We campaign for an ethical, rational and secular Scotland.

Humanism in 2018 is a mainstream part of Scottish public life. Demand for Humanist ceremonies continues to outstrip that for those performed by any of the traditional religious denominations. Humanist priorities including ethical organ donation, young people's human rights, sexual health and reproductive rights, education reform and science based climate change policy are central to the Scottish Government's legislative programme. Whilst there is still much more to be done to ensure all citizens in Scotland are equal under the law no matter their religious or non-religious lifestance, there has been significant progress over the last twelve months.

At the end of 2017, Humanist Society Scotland is in a strong financial position thanks to the support and work of our members, celebrants and supporters. The charity has more than 14,000 members, income of £392,470 and funds to carry forward into 2018 of £195,255.

Internally, 2017 brought new Trustees onto the board to enhance the skills and expertise available to the organisation. Trustees, under the chairmanship of John Bishop, continue to lead the direction and set the strategy for the organisation. Trustees provide scrutiny and support of the executive team who are delegated to deliver the day to day operations of the charity.

The staff team, under the leadership of Chief Executive Gordon MacRae, continue to develop a professional approach to managing the complexities of a charity that aims to serve its members needs, deliver community services, campaign for change and increasingly act as a moral voice in Scotland.

With a view to further developing the governance of the charity, a short lived working group was set up to make recommendations on changes to the constitution. This led to the adoption of a resolution at the 2017 Annual General Meeting to bring forward a new constitution in 2018 for member approval. That constitution would see Humanist Society Scotland become a Scottish Charitable Incorporated Organisation following member approval.

Look ahead to 2018, Trustees approved a new three year strategy for the charity. This aims to enhance the range and reach of Humanist services including ceremonies, chaplaincy and counselling; to add further value for members who wish to be part of the humanist movement in Scotland; to develop new outreach services for the most vulnerable in society; and to position HSS as a voice for a better Scotland through our campaigning work. Exciting new projects include a new series of seminars and events exploring the values for a modern Scotland and new resources to allow people to discover more about humanism.

##### Charitable activities

##### Community

HSS exists for its members. It achieves this by bringing people who share the Humanist lifestance together, locally, nationally and increasingly online, to pursue an ethical, secular, compassionate and rational future.

Membership of the charity continues to exceed 15,000 people. There are now active local groups in Glasgow, Edinburgh, Aberdeen, Inverness, Dundee, Fife and the Scottish Borders. Beyond the regular meetings alone, more people than ever before are engaging with the charity's work and becoming supporters through social media. Online member led campaigns on education and organ donation have led to real change and influence decision makers.

##### School Visitors

Humanist Society Scotland now has more than 40 trained school visitors who support school teachers who wish to incorporate Humanism into the Religious Education Curriculum for Excellence. Our school visitors are able to lead discussions and participate in debates led by pupils and under the guidance of the school. Without the dedication of these volunteers many schools would struggle to incorporate non-religious belief into their lesson plans. Trustees are very grateful to the efforts of all involved.

##### Volunteers

In recent years HSS has benefited from the appointment of a professional staff team, however, it is the dedication of HSS volunteers that allow the charity to have an impact in local communities. Volunteering for HSS can take many forms from local group coordinators, and committee members to conference volunteers and head office administrative support. Trustees wish to record their thanks to the people that make the charity an effective and growing movement.

## HUMANIST SOCIETY SCOTLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### National Ceremony of Remembrance

Humanist Society Scotland was proud to participate once more in Scotland's National Ceremony of Remembrance and to lay a wreath in recognition of the sacrifice so many freethinkers and humanists made to secure freedoms for future generations. HSS representatives were delighted to participate in a number of local civic ceremonies of remembrance across Scotland alongside other members of civic society.

##### Humanism 2017, Humanist Society Scotland's Annual Conference

Members and supporters gathered at the University of Strathclyde Union for the 2017 annual conference. The programme included speakers from the Scottish Youth Parliament, International Humanist and Ethical Union, Friends at the End and Dignity in Dying. The day was also an opportunity for members to participate in workshops as part of the development of the upcoming 2018-2021 Humanist Society Scotland strategy.

For 2018 the conference will once again be held in conjunction with the annual general meeting. The event will be held on a Friday to maximise attendance from our busy celebrants who are engaged providing ceremonies most weekends. The conference and AGM will take place in the Royal Society of Edinburgh on 18th May 2018.

##### Ceremonies

Humanist Society Scotland Registered Celebrants are the frontline ambassadors for humanism in communities across Scotland. The reputation and professionalism of HSS celebrants continues to drive up demand for ceremonies and from people wanting to become HSS celebrants.

The Society faces an increased need to maintain capacity in light of a number of long standing celebrants choosing to retire or reduce their hours. It is important to the future direction of the charity that celebrant recruitment and training is delivered in a planned manner that meets the increasing number of people in Scotland seeking a humanist ceremony.

The last twelve years of providing highly regarded wedding ceremonies has allowed the charity to develop strong working relations with the Registrar General for Scotland, the Scottish Government and Members of the Scottish Parliament. The high standard of HSS ceremonies were recognised in the decision of the Scottish Parliament to grant the charity prescribed status as an organisation permitted to solemnise marriage.

Humanist Society Scotland is the first, and so far only non-religious organisation, to have demonstrated the standards, capacity and governance requirements needed to be awarded the power to authorise its own celebrants. In practice this will allow to organisation to adapt more quickly to demand and to address areas of low capacity, therefore ensuring that everyone who seeks a humanist marriage in Scotland can be guaranteed the services of an HSS Registered Celebrant wherever they live.

##### Campaigns

##### *Education Campaign*

In 2017, HSS concluded its legal challenge to the Scottish Government's refusal to amend legislation and guidance to enhance the rights of young people to manifest their right to freedom of belief by independently opting out of religious observance in state schools.

Whilst the charity was not granted legal standing in 2016 to lead on a human rights challenge, the legal challenge did result in agreement over new guidance that for the first time give young people a voice in the process. The guidance falls short of the right that the charity was seeking.

Following this achievement, HSS seeks to continue to develop the case for a secular state education system in Scotland, that is one in which no belief system has privilege. That case needs to be continually developed, with evidence. In 2017 another piece of the jigsaw was revealed when HSS commissioned policy analysis by the Institute of Public Policy Research. That report analysed the Scottish Government's attainment figures and demonstrated that the religious character of a state school is not a factor on the outcomes a school provides its pupils. The report concluded that parental engagement, school leadership and the socio-economic mix of the catchment areas are the key drivers of Scotland's education attainment gap.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Later in 2017, HSS created a new campaign coalition called 'My Belief, My Choice'. This coalition brings together the Scottish Youth Parliament, LGBT+ Youth Scotland and the Together Alliance of children's rights charities. The aims of the coalition are supported separately by the Children and Young People's Commissioner, Bruce Adamson, although his office is not a member of the coalition.

Together the coalition is asking MSPs and Ministers to use upcoming education bills to amend the law and guarantee the human rights of young people. As 2018 is the Scottish year of young people, there is good reason to be optimistic that the coalition will bring about real change.

*Assisted suicide*

HSS remains committed to ensuring that all citizens have access to a dignified death and are able to exercise bodily autonomy without interference. To this end the charity will work with any other organisation that seeks similar outcomes. In the view of the charity it is unlikely that the issue will come back before Parliament during this session. HSS is therefore exploring new joint working with colleagues from Friends at the End and Dignity in Dying. This aims to build a progressive coalition willing to seek the best possible solution and with the greatest prospect of securing a parliamentary majority in the future.

Religion in Scots Law Report and Seminars

In 2016, HSS published an audit of Religion in Scots Law in collaboration with the University of Glasgow. This report continues to provide the foundational evidence base for the charity's campaigning work. In 2017, Professors Callum Brown and Jane Mair, secured additional funding to host a series of seminars exploring the conclusions of the report with a wider audience. The seminar series included events look at the establishment of a national church; education; family law; employment; non-religious and secular groups; and, a overarching policy conference covering the report as a whole.

**International**

**Malawi**

In 2017 HSS continued its partnership with the Association of Secular Humanists in Malawi. The charity provides an annual grant to support their work tackling witch craft related violence and remains committed to exploring additional sources of international development funding that may supplement their work.

**International cooperation**

HSS representatives attended the International Humanist and Ethical Union conference and congress in London. HSS were also represented at the gathering of the European Humanist Federation in Wroclaw and the Humanists UK conference in Cambridge.

**FINANCIAL REVIEW**

**Financial position**

The financial results for the year are shown in the attached Statement of Financial Activities. A surplus of £2,817 arose during the year. Total funds carried forward at 31 December 2017 were £195,255.

**Reserves policy**

The unrestricted general fund represents accumulated surpluses and deficits on unrestricted monies and is available for use at the discretion of the Trustees in furtherance of the charitable objects. The Trustees aim to hold sufficient reserves to ensure the Society can operate on a sound financial footing and consider reserves at a level of 3 to 6 months of expenditure are appropriate. This has been achieved.

**Going concern**

Having prepared budgets and cash flows, considered monthly management accounts and available working capital, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue for the foreseeable future. They continue to believe the going concern basis of accountancy appropriate in preparing the annual financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

## **HUMANIST SOCIETY SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company was incorporated on 23 December 2011. It commenced activities on 1 January 2012.

##### **Recruitment and appointment of new trustees**

The Trustees who manage the Society are as noted within the reference and administrative details. The Trustees are appointed in accordance with the terms of the Memorandum and Articles of Association. The maximum number of Trustees shall be fourteen.

##### **Organisational structure**

The Board of Trustees forms sub committees as it requires to strengthen oversight and development of various aspects of the society's work. For 2017 sub committees included the Finance & Risk Committee and the Nominations and Remuneration Committee.

##### **Key Management**

The trustees and the Chief Executive are the charity's key management. The trustees are in charge of directing the charity and on a day to day basis the controlling, running and operating of the charity is delegated to the Chief Executive.

The Chief Executive leads the Senior Management Team which consists of the Head of Ceremonies and Chaplaincy, the Campaigns and Communication Manager, the Finance Manager and the Operations Manager.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SC413697 (Scotland)

##### **Registered Charity number**

SC026570

##### **Registered office**

Playfair House  
6 Broughton Street Lane  
Edinburgh  
EH1 3LY

## HUMANIST SOCIETY SCOTLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

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#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Trustees

Craig Campbell  
Senga Ishaq  
Lynne Ramsay  
John Bishop  
Lorna Johnston  
Maggie Kinloch  
Morven Lyon  
Brenda Reid  
Stewart Struthers  
Stephen Chinn - appointed 25.4.17  
Julia Loecherbach - appointed 25.4.17  
Ian Rodger - appointed 25.4.17

##### Chair

John Bishop

##### Vice-Chair

Lynne Ramsay

##### Chief Executive

Gordon MacRae

##### Company Secretary

Gordon MacRae

##### Independent examiner

Marion Hopper CA  
For and on behalf of  
Hardie Caldwell LLP  
Chartered Accountants  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

##### Bankers

The Co-operative Bank  
29 Gordon Street  
Glasgow  
G1 3PF

##### Solicitors

Lindsays LLP  
Caledonian Exchange  
19A Canning Street  
Edinburgh  
EH3 8HE



**HUMANIST SOCIETY SCOTLAND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Humanist Society Scotland for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER**

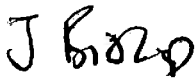
So far as the trustees are aware, there is no relevant information of which the charity's independent examiner is unaware, and each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**INDEPENDENT EXAMINER**

The independent examiner, Marion Hopper for and on behalf of Hardie Caldwell LLP has expressed her willingness to continue in office.

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

Approved by order of the board of trustees on 17 April 2018 and signed on its behalf by:



.....  
John Bishop - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HUMANIST SOCIETY SCOTLAND**

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I report on the accounts for the year ended 31 December 2017 set out on pages nine to twenty two.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Marion Hopper CA  
For and on behalf of  
Hardie Caldwell LLP  
Chartered Accountants  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

Date: 20 April 2018

**HUMANIST SOCIETY SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	200,673	-	200,673	295,822
<b>Charitable activities</b>	6				
Ceremonies & chaplaincy		183,512	-	183,512	151,273
Membership events		7,210	-	7,210	9,361
Other trading activities	4	-	-	-	284
Investment income	5	<u>1,075</u>	<u>-</u>	<u>1,075</u>	<u>1,496</u>
<b>Total</b>		<b>392,470</b>	<b>-</b>	<b>392,470</b>	<b>458,236</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7				
Ceremonies & chaplaincy		218,805	-	218,805	222,469
Communication & public affairs		104,549	-	104,549	134,576
Membership events		<u>66,299</u>	<u>-</u>	<u>66,299</u>	<u>87,832</u>
<b>Total</b>		<b>389,653</b>	<b>-</b>	<b>389,653</b>	<b>444,877</b>
<b>NET INCOME</b>		<b>2,817</b>	<b>-</b>	<b>2,817</b>	<b>13,359</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>192,438</b>	<b>-</b>	<b>192,438</b>	<b>179,079</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>195,255</u></b>	<b><u>-</u></b>	<b><u>195,255</u></b>	<b><u>192,438</u></b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**HUMANIST SOCIETY SCOTLAND (REGISTERED NUMBER: SC413697)**

**BALANCE SHEET  
AT 31 DECEMBER 2017**

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	16,456	-	16,456	28,508
<b>CURRENT ASSETS</b>					
Debtors	15	28,266	-	28,266	40,158
Cash at bank		<u>184,068</u>	<u>-</u>	<u>184,068</u>	<u>162,167</u>
		212,334	-	212,334	202,325
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(33,535)</u>	<u>-</u>	<u>(33,535)</u>	<u>(38,395)</u>
<b>NET CURRENT ASSETS</b>					
		<u>178,799</u>	<u>-</u>	<u>178,799</u>	<u>163,930</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>195,255</u>	<u>-</u>	<u>195,255</u>	<u>192,438</u>
<b>NET ASSETS</b>					
		<u><u>195,255</u></u>	<u><u>-</u></u>	<u><u>195,255</u></u>	<u><u>192,438</u></u>
<b>FUNDS</b>					
Unrestricted funds:	17				
General fund				195,255	192,438
Restricted funds				<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>					
				<u><u>195,255</u></u>	<u><u>192,438</u></u>

The notes form part of these financial statements

**BALANCE SHEET - CONTINUED  
AT 31 DECEMBER 2017**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

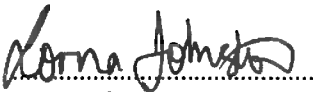
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 17 April 2018 and were signed on its behalf by:



.....  
John Bishop -Trustee



.....  
Lorna Johnston -Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1. GENERAL INFORMATION**

The charity is a company limited by guarantee, incorporated and registered in Scotland, under company number SC413697, and has no share capital. The liability of each member in the event of winding up is limited to £1.

The charity's registered number is SC026570.

The registered office is Playfair House, 6 Broughton Street Lane, Edinburgh, EH1 3LY.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**Going concern**

Having prepared budgets and cash flows, considered monthly management accounts and available working capital, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue for the foreseeable future. They continue to believe the going concern basis of accountancy appropriate in preparing the annual financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Costs relating to raising funds and charitable activities are charged to the Statement of Financial Activities on an accruals basis. Expenditure is recognised when there is a legal or constructive obligation to pay for expenditure. Irrecoverable VAT is charged to the Statement of Financial Activities as an expense.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities costs includes costs incurred directly in meeting the objectives of the charity, including support costs and governance costs apportioned to charitable activities and support costs incurred in support of direct expenditure.

Governance costs, a category within Support costs, are costs attributable to compliance with the charity's constitutional and statutory requirements.

**HUMANIST SOCIETY SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment and website	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted general funds, are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds: these funds relate to income which is made available under specific direction by the donor or when funds are raised for a particular restricted purpose.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Debtors**

Accrued income and other debtors are all recognised at the settlement amount due with appropriate allowances for any irrecoverable amounts when there is objective evidence that the asset is impaired.

**Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise of cash on hand and cash at bank with a short term of maturity, being twelve months or less, from opening of the deposit or similar account.

**Creditors**

Creditors, other creditors and accruals are all recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, other creditors and accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

**3. DONATIONS AND LEGACIES**

	2017	2016
	£	£
Donations	51,320	50,903
Legacies	-	100,000
Membership dues	<u>149,353</u>	<u>144,919</u>
	<u>200,673</u>	<u>295,822</u>

**HUMANIST SOCIETY SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**4. OTHER TRADING ACTIVITIES**

	2017 £	2016 £
Merchandising & services	<u>-</u>	<u>284</u>

**5. INVESTMENT INCOME**

	2017 £	2016 £
Investment income	<u>1,075</u>	<u>1,496</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	2017 £	2016 £
Ceremony registration dues	Ceremonies & chaplaincy	155,820	124,606
Celebrant training	Ceremonies & chaplaincy	27,692	26,667
Annual conference and gathering	Membership events	<u>7,210</u>	<u>9,361</u>
		<u>190,722</u>	<u>160,634</u>

Income shown in Annual Conference and Gathering is split between the 2 events as £1,477 and £5,733 respectively.

The related expenditure is included within the Membership Events Cost breakdown below. The related costs are £3,840 and £9,411 for the Annual Conference and Gathering respectively.

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 8) £	Support costs (See note 9) £	Totals £
Ceremonies & chaplaincy	129,643	89,162	218,805
Communication & public affairs	55,121	49,428	104,549
Membership events	<u>46,042</u>	<u>20,257</u>	<u>66,299</u>
	<u>230,806</u>	<u>158,847</u>	<u>389,653</u>



**HUMANIST SOCIETY SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	Ceremonies & Chaplaincy £	Communication & public affairs £	Membership Events £	2017 £	2016 £
Staff costs	71,309	44,823	16,298	132,430	146,911
Membership expenses	-	-	10,508	10,508	9,368
Celebrant management, training & administration	18,651	-	-	18,651	33,145
Annual gathering	9,411	-	-	9,411	6,838
Annual conference	-	-	4,184	4,184	9,875
Policy & campaign expenses	7,416	5,911	-	13,327	26,924
Website & IT Costs	576	-	6,380	6,956	-
Humanitie	-	-	7,109	7,109	7,965
Communication	9,205	1,267	-	10,472	4,586
Area Officers	13,075	-	-	13,075	14,065
EHF & EHP Board Meetings	-	3,121	-	3,121	3,314
International events	-	-	1,562	1,562	6,789
	<u>129,643</u>	<u>55,122</u>	<u>46,041</u>	<u>230,806</u>	<u>269,780</u>

**9. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Ceremonies & chaplaincy	82,205	6,957	89,162
Communication & public affairs	47,044	2,384	49,428
Membership events	19,066	1,191	20,257
	<u>148,315</u>	<u>10,532</u>	<u>158,847</u>

Support costs, included in the above, are as follows:

HUMANIST SOCIETY SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017

9. SUPPORT COSTS - continued

Management

			2017	2016	
	Ceremonies & chaplaincy	Communication & public affairs	Membership events	Total activities	
	£	£	£	£	
Staff costs	32,867	17,928	8,964	59,759	50,742
Social security	2,258	1,231	616	4,105	1,516
Pensions	1,489	812	406	2,707	2,078
Office rental & utilities	14,140	7,274	3,540	24,954	22,985
Postage, stationery & telephone	2,728	1,557	616	4,901	4,526
Website & IT costs	-	8,102	-	8,102	10,760
Accountancy & bookkeeping	-	-	-	-	19,820
Subscriptions	3,083	1,682	840	5,605	4,603
Management & administration support	9,654	774	387	10,815	19,799
Travel & meeting expenses	885	652	242	1,779	3,673
Insurance	1,646	898	449	2,993	2,829
Bank charges	123	67	33	223	27
Legal & professional	549	299	149	997	6,837
Bad debts	1,707	-	-	1,707	-
Depreciation	6,821	3,447	1,664	11,932	10,555
Irrecoverable VAT expense	4,255	2,321	1,160	7,736	9,509
	<u>82,205</u>	<u>47,044</u>	<u>19,066</u>	<u>148,315</u>	<u>170,259</u>

## HUMANIST SOCIETY SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

#### 9. SUPPORT COSTS - continued

##### Governance costs

	Ceremonies & chaplaincy £	Communication & public affairs £	Membership events £	2017 Total activities £	2016 Total activities £
Trustees' expenses	2,589	-	-	2,589	1,325
Staff costs	1,992	1,087	543	3,622	-
Social security	137	75	37	249	-
Pensions	112	61	31	204	-
Independent examiner fee	1,955	1,067	533	3,555	3,500
Postage and stationery	106	58	29	193	-
Legal & professional fees	-	-	-	-	13
Depreciation of tangible fixed assets	<u>66</u>	<u>36</u>	<u>18</u>	<u>120</u>	<u>-</u>
	<u>6,957</u>	<u>2,384</u>	<u>1,191</u>	<u>10,532</u>	<u>4,838</u>

#### 10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2017 £	2016 £
Independent examiner fee (net of VAT)	2,963	2,916
Depreciation - owned assets	<u>12,052</u>	<u>10,555</u>

#### 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

##### Trustees' expenses

In the capacity of work undertaken for the charitable activities of the Society the trustees were reimbursed expenses of £542 (2016: £479) during the year.

HUMANIST SOCIETY SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017

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12. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	181,088	181,327
Social security costs	12,438	12,705
Other pension costs	<u>9,550</u>	<u>7,215</u>
	<u>203,076</u>	<u>201,247</u>

The average monthly number of employees during the year was as follows:

	2017	2016
Humanist Activities	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

During the financial year the key management personnel of the charity consisted of the trustees and the chief executive. The total employee benefits including Employer's National Insurance costs of the key management personnel in the year were £46,904 (2016: £46,468).

**HUMANIST SOCIETY SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	291,567	4,255	295,822
<b>Charitable activities</b>			
Ceremonies & chaplaincy	151,273	-	151,273
Membership events	9,361	-	9,361
Other trading activities	284	-	284
Investment income	<u>1,496</u>	<u>-</u>	<u>1,496</u>
<b>Total</b>	<b>453,981</b>	<b>4,255</b>	<b>458,236</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Ceremonies & chaplaincy	222,469	-	222,469
Communication & public affairs	130,321	4,255	134,576
Membership events	<u>85,221</u>	<u>2,611</u>	<u>87,832</u>
<b>Total</b>	<b>438,011</b>	<b>6,866</b>	<b>444,877</b>
<b>NET INCOME</b>	<b>15,970</b>	<b>(2,611)</b>	<b>13,359</b>
<b>Transfers between funds</b>	<u>(433)</u>	<u>433</u>	<u>-</u>
<b>Net movement in funds</b>	<b>15,537</b>	<b>(2,178)</b>	<b>13,359</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>176,901</u>	<u>2,178</u>	<u>179,079</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>192,438</u></u>	<u><u>-</u></u>	<u><u>192,438</u></u>

HUMANIST SOCIETY SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment and website £	Totals £
<b>COST</b>			
At 1 January 2017 and 31 December 2017	<u>7,920</u>	<u>40,289</u>	<u>48,209</u>
<b>DEPRECIATION</b>			
At 1 January 2017	764	18,937	19,701
Charge for year	<u>1,980</u>	<u>10,072</u>	<u>12,052</u>
At 31 December 2017	<u>2,744</u>	<u>29,009</u>	<u>31,753</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>5,176</u>	<u>11,280</u>	<u>16,456</u>
At 31 December 2016	<u>7,156</u>	<u>21,352</u>	<u>28,508</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	1,642	-
Accrued income	17,867	34,823
Prepayments	<u>8,757</u>	<u>5,335</u>
	<u>28,266</u>	<u>40,158</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	8,174	14,547
Social security and other taxes	3,944	5,136
VAT	5,458	3,310
Other creditors	1,380	10,162
Deferred income	4,963	-
Accrued expenses	<u>9,616</u>	<u>5,240</u>
	<u>33,535</u>	<u>38,395</u>

17. MOVEMENT IN FUNDS

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted funds</b>			
General fund	192,438	2,817	195,255
<b>TOTAL FUNDS</b>	<u>192,438</u>	<u>2,817</u>	<u>195,255</u>

**HUMANIST SOCIETY SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	392,470	(389,653)	2,817
	<u>392,470</u>	<u>(389,653)</u>	<u>2,817</u>
<b>TOTAL FUNDS</b>	<u>392,470</u>	<u>(389,653)</u>	<u>2,817</u>

**COMPARATIVES FOR MOVEMENT IN FUNDS - 2016**

	At 1.1.16 £	Net movement in funds £	Transfers between funds £	At 31.12.16 £
<b>Unrestricted funds</b>				
General fund	176,901	15,970	(433)	192,438
<b>Restricted funds</b>				
HSS International Fund	1,978	(2,411)	433	-
Glasgow T Run Fund	<u>200</u>	<u>(200)</u>	<u>-</u>	<u>-</u>
	<u>2,178</u>	<u>(2,611)</u>	<u>433</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>179,079</u>	<u>13,359</u>	<u>-</u>	<u>192,438</u>

Net movement in funds for the year to 31 December 2016, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted Funds</b>			
General Fund	453,981	(438,011)	15,970
<b>Restricted funds</b>			
HSS International Fund	-	(2,411)	(2,411)
Glasgow T Run Fund	-	(200)	(200)
Crowd Justice Litigation Fund	<u>4,255</u>	<u>(4,255)</u>	<u>-</u>
	<u>4,255</u>	<u>(6,866)</u>	<u>(2,611)</u>
<b>TOTAL FUNDS</b>	<u>458,236</u>	<u>(444,877)</u>	<u>13,359</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017

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**18. RELATED PARTY DISCLOSURES**

During the year trustees received no remuneration in their capacity of trustees of the charity. One trustee performed other services for the charity providing celebrant training and received £8,125 (2016: One trustee received fees for training and expenses of £13,806 in total).

**19. OPERATING LEASE COMMITMENTS**

At 31 December 2017, the charity had total commitments under non-cancellable operating leases over the remaining life of those leases as follows:

	2017 £	2016 £
Within one year	19,325	19,325
Between one and five years	<u>28,987</u>	<u>48,312</u>
	<u>48,312</u>	<u>67,637</u>