

Registered number: SC413697
Charity number: SC026570

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Gordon Agnew, Treasurer Gary Smith Dr James Walter Turnbull Chalmers Maggie Kinloch, Vice Chair Morven Lyon (resigned 2 August 2022) Patrick Gerard McGlinchey Ian Rodger, Chair Jennifer Buchan Fraser Ross Ian Simpson (resigned 27 July 2022) Craig Wilson (resigned 6 July 2022) Chelsea Szczypior (appointed 2 August 2022) Clare Louise Hayward (appointed 2 August 2022)
Company registered number	SC413697
Charity registered number	SC026570
Registered office	Suite 25 4 Lochside Way Edinburgh EH12 9DT
Chair	Ian Rodger
Company secretary	Fraser Sutherland
Chief executive officer	Fraser Sutherland
Independent auditors	Anderson Anderson & Brown Audit LLP Statutory Auditors 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

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022. 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 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. 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

The Society's day to day work is driven in line with the Strategic Plan Our Humanist Future which was approved by trustees in 2020. In 2023 staff and trustees will review the current strategic plan and develop any new goals and objectives deemed appropriate.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Charitable activities

Humanist Society Scotland is the national charity for non-religious people seeking to live an ethical, secular and rational life. The Society undertakes activity to meet its mission to 'be the champion for humanism in Scotland' and to realise its vision for 'a caring and compassionate Scotland'.

2022 saw the removal of most of the strictest Covid-19 restrictions which has in the previous few years restricted the Society's normal operations. For example we saw a significant increase in new bookings relating to humanist marriage ceremonies after many couples had delayed their ceremonies in previous years. In addition events such as our conference and local groups were able to return to in person activities with some sensible precautions put in place.

We were very proud to act as hosts for the Humanist International General Assembly for the first time in our history. It was also extremely meaningful for us as a community of humanists to see and be part of deciding on the wording of the newly updated 'Amsterdam Declaration' which was agreed at the assembly in Glasgow. We held a successful conference alongside the Humanist International events which also saw the first time a Government minister has officially spoken at a humanist event in Scotland - another milestone in the history of the humanist movement as a key part of Scottish society. Delegates and guests were also treated to a burns supper with a humanist twist as a celebration of humanism and its links to contemporary art and literature in Scotland.

In 2022 we have continued to provide support to Liam McArthur MSP for his Assisted Dying for Terminally Ill (Scotland) Bill. The right to access an assisted death has been a long time campaign priority of our members. The consultation on the bill's proposals was the largest ever seen in the Scottish Parliament's history. A total of 14,038 consultation responses were received and the majority of responses were fully supportive of the proposal (76%) with a further 2% of respondents being partially supportive of the proposals to allow dying people with capacity the right to choose an assisted death at the end of their lives.

The Society has continued to champion a number of humanist causes including access to abortion services, and secular education. More detail on these campaigns is given later in the report.

At the end of 2022 Humanist Society Scotland remains in a strong financial position. We have over 17,000 members; income of £546,032 - a increase of 9% mostly due to a legacy and an increase in new memberships; while expenditure increased by 21% to £561,081 - large one-off projects in the redevelopment of our website and the hosting of the Humanist International General Assembly increased our overall spend. In addition the previous years (2021 & 2020) expenditure was smaller than expected due to pandemic restrictions. Total net assets of £503,701 were carried forward to 2023.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Community and Outreach

Census and Religious Identity Research

The Society created information on the religious question asked in the 2022 census which was distributed to the public through the media and supporters via newsletters etc. In addition we replicated research the Society has carried out in 2011 through YouGov which showed around a million less people in Scotland identified as Christian compared to 11 years ago when the census was last run. Our research also uncovered a 20% difference between those who say they 'belong to a religious group' but who also declare 'No, I am not' to the questions 'Are you religious?'. Part of the difference can be attributed to 'census Christians' who when asked about 'group affiliation' identify with a Christian denomination because they were baptised or christened or went to a faith school despite not believing in the teachings of Christianity. Only 36% of people surveyed who identified as a Christian said they actually believed in the teachings of Christianity.

Humanist of The Year

The annual Gordon Ross award saw four amazing women nominated whose actions were deemed to be exceptional and in line with humanist values. Kendal Delaney was nominated for an altruistic donation of her kidney to a stranger; Mary MacKay for her numerous community service work including with homeless and refugees; Gillian Stewart for her work with Children's hospices and bereavement support; and Lucy Grieve for her work with Back Off on buffer zones around abortion clinics. Mary MacKay received the award at our International Conference reception in the Willow Tea Rooms in Glasgow in June.

Banned Books Week

We hosted a free online webinar OMG! You can't write that: Books, Censorship, and Religion for supporters. We were delighted to be joined by Emma Wodsworth-Jones from Humanists International, David Greig playwright and Artistic Director of the Royal Lyceum and Terry Anderson Executive Director Cartoonists Rights Network and theatre director and Professor Emerita of the Royal Conservatoire Scotland Maggie Kinloch. The event focussed on the recent horrific attack on Salman Rushdie and the increase in book banning in schools in the US driven by Christian fundamentalists as well as how censorship is used to silence atheist and humanist voices in the arts in various parts of the world. In addition the event served as a fundraiser for the Mubarak Bala appeal run by Humanists International to assist with his legal costs (see further below for detail on his case).

Religion in Politics Event

We were delighted to host Professor Sir John Curtice for an online webinar in conjunction with the Edinburgh Humanist Group in October. John discussed the role that religion plays in voting patterns and using evidence from a number of new research projects explored to what extent 'religion still matters in politics'. We had good attendance at the event from members and interested members of the public from across Scotland and the event was subsequently shared on our YouTube channel for others to watch back the content.

Education

The Society continues to offer support and resources to schools across Scotland to help pupils learn about humanism and explore non-religious responses to ethical issues and philosophical questions. During 2022 we provided a number of class sets of resources to schools across the country. Guidance and advice is also provided to parents wishing to opt their children out of religious observance or engaging with their school on making it more inclusive.

Science Calendar

The Daily Discovery wall chart calendar features a different scientific fact for each day of the year. 348 calendars were posted to 180 schools, and a free digital download made available on our website.

StreetCare

In 2022 StreetCare continued to provide much needed support in Glasgow, with over a thousand engagements with people on the street. The 'T-Drop' also continues to collect surplus food from supermarkets and local businesses on a weekly basis and redistributes it to hostels, refuges and community fridges, helping to reduce food waste and get it to those that need it. At the end of 2022 it was decided by trustees to support the lead volunteers in establishing a new charitable organisation to focus specifically on this project given the desire for the team in Glasgow to expand their support offer. Discussions are currently ongoing with OSCR and the lead

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

volunteers to facilitate this.

Investing in Volunteers

In 2022 Humanist Society Scotland was awarded the Investing in Volunteers (IiV) UK quality standard for good practice in volunteer management by the UK Volunteering Forum – UKVF. This demonstrates the Society has put in place the right structures for ensuring that volunteers can be supported to achieve their goals and aims.

Remembrance

Humanist Society Scotland was represented by Celebrants at Remembrance Day events in Dumfries and Galloway, Edinburgh, Glasgow, Hawick, Latheron, and Wick. One of our Registered Celebrants, Robbie Sharpe, placed a wreath at The City of Edinburgh's annual National Remembrance event at The City Chambers.

World Humanist Day

World Humanist Day provides an opportunity for humanists around the world to publicise and celebrate the positive values of humanism and to share the global concerns of the humanist movement. In 2022 Humanist Society Scotland supported a number of events across Scotland, including a week of Acts of Kindness Crafts in Forfar and Kirriemuir; a guided geo-walk in the footsteps of one of Edinburgh's great philosophers and thinkers, James Hutton followed by a picnic in Holyrood Park; an enlightenment themed walk followed by a picnic on Edinburgh's Calton Hill hosted by Edinburgh Humanists; a book group discussion on Peter Cave's new edition of 'Humanism' at Typewronger Books; a free screening of 'C'mon, C'mon' at the Robert Burns Centre Film Theatre in Dumfries hosted by Dumfries and Galloway Humanists; a Picnic in Beveridge Park in Kirkcaldy hosted by Fife Humanists; a free screening of 'The Hitchhiker's Guide to the Galaxy' at Oban Pheonix Cinema followed by tea and coffee in the Argyll Wellbeing Hub hosted by Argyll Humanists; and an art project "Sunflower Streets", working with a local community, and people who have experienced homelessness or addictions through the charity Rowan Alba, including a workshop at the National Portrait Gallery.

Member Services

Ceremonies

2022 was an extremely busy year for registered celebrants of the Society as restrictions regarding covid came to an end. This was partially due to individuals delaying ceremonies from 2020 and 2021 into this year. As a result our celebrants conducted over 4,500 wedding ceremonies, over 2,200 funerals and over 100 naming ceremonies. The promise offered by the Society to those seeking a ceremony allowed for provide cover in times of need for celebrants was successfully used the most we have had to offer it in our history in 2022. This showed the continued strength the Society has in it's celebrant network to provide a strong service to our members and supporters and the benefit of celebrants being part of our network.

Humanitie Magazine

We provided two copies of our popular humanitie magazine to over 8,000 households who hold memberships with the Society. This year's content included a focus on women in humanism and the debate around assisted dying in light of new proposed legislation in the Scottish Parliament.

Member Groups

Humanist Society Scotland has active local member groups meeting regularly in Argyll, Edinburgh, Fife, and Glasgow, and a student group at St.Andrew's University. The running of each group is led and delivered locally by an organising group of volunteers, supported by the Community Engagement Manager who organises quarterly online 'Connect' meetings for local group organisers to get together, share ideas and offer peer support.

Book Group

The book group meets quarterly online and is open to all members and supporters. It is facilitated by a team of volunteers supported by the Community Engagement Manager. Titles in 2022 included: 'Half the Sky; how to change the world' by Nicholas D. Kristof and Sheryl Wudunn; 'How to be Animal' by Melanie Challenger; 'Humanism' by Peter Cave (for World Humanist Day); 'The Woman and the Ape' by Peter Høeg; and 'The Meaning of Things' by A. C. Grayling.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Film Screenings

The Take One Action Film Club aims to empower our community by screening a specially curated programme of world-changing films, and hosting follow-on discussions and activities to increase creative, impactful action for a fairer and more sustainable world. There were two online screenings in 2022, including: 'Not Without Us', a documentary immersing viewers in the moving, personal journeys of seven grassroots campaigners from around the world as they attempt to harness the only force that can prevent catastrophic climate change: the will of the people, and 'This Changes Everything', a documentary following seven different communities on the climate front lines showing the life changing problems they are now facing due to the environmental crisis.

Young Humanists Scotland

The aim of Young Humanists Scotland is to develop the understanding of humanism amongst the 18 - 30 age group, giving a voice to young humanists, atheists, and freethinkers, defending humanist values such as human rights and freedom of belief, and in doing so help to build a fairer world, and create a stronger and more representative Humanist Society Scotland. A discounted membership rate was offered to under 25s to join the Society for the first time. Six Young Ambassadors helped to create content for our social media and newsletter, and supported national campaigns.

Eco-humanists

Eco-humanists recognise the impact of human activities on the Earth's resources and champion a responsible approach for present and future generations. In September 2022 the Community Engagement Manager sent out a Climate Fringe Week special newsletter to over 15,000 supporters, with related activities including a film screening and an interactive online game designed to increase empathy with climate migrants. In November 2022 Eco-humanists took part in a climate rally for the Global Day of Action.

Humanist Society Scotland continues to be a member of Stop Climate Chaos Scotland. This is a coalition of over 60 civic organisations who work together to ensure Scotland plays its fair part in tackling climate change and that the commitments set out in the Scottish Climate Change Act are achieved.

Championing Humanism

Human Rights Act

Humanist Society Scotland joined a coordinated civil society campaign against proposals to remove the protections contained within the Human Rights Act. We raised serious concerns regarding the lack of proper consideration of implications for Scottish devolution and the effect this could have on the protection of people's rights in Scotland should the UK Government reform or replace the Human Rights Act. In addition the impact on the non-religious to challenge unfair religious privilege would be potentially undermined given the successful use of human rights legislation by humanists both in Scotland and across the UK.

Children's Rights

In April, our youth section, Young Humanists Scotland, joined a coordinated activity ahead of the Scottish Local Elections to outline six key areas of concern for young people to help influence decisions over the next council administration term. Six key areas highlighted include hunger, education, gender equality, wellbeing, transport and youth services.

Religious Reps on Local Councils

After the Scottish local elections in May 2022 Humanist Society Scotland wrote to every new administration to raise concerns regarding the continued existence and voting rights reserved for three religious representatives on education matters. The Society has engaged a number of local authorities in reviewing the current privileges for religious groups on education committees. In addition the Society ran well attended Fringe events on the topic at SNP, Green and Liberal Democrat Scottish Conferences. In addition to local councillor attendance we were also pleased to be joined by a number of members of the Scottish

Parliament at these events including Karen Adam and Elena Whitham (both SNP), Ross Greer (Green) and Willie Rennie (Lib Dem) who spoke on our panels. While engagement is ongoing there is helpful support amongst an increasing number of councillors and the society is continuing to press for change in this field in

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

2023 with a number of councils currently engaged in consultation and reporting on the issue locally.

Abortion Rights

We continued to support the Back Off campaign to establish buffer zones outside healthcare facilities to stop harassment of women accessing services by anti-abortion protesters linked with religious organisations. We assisted the group in attending three party political conferences. In addition our chair Maggie Kinloch attended the First Ministers abortion summit in June 2022 alongside other campaigners who had called for urgent action to improve access to abortion care in Scotland.

Assisted Dying

Humanist Society Scotland is a key partner in the drive to bring forward new legislation allowing assisted dying in Scotland. An extensive consultation period was held by Liam McArthur MSP on his proposed 'Assisted Dying for Terminally Ill Adults (Scotland) Bill'. We provided support and encouragement to the public to complete the consultation which received the highest ever response to a members bill consultation in the history of the Scottish Parliament. A total of 14,038 responses were received with the majority (76%) fully supportive of the proposals. On the back of this consultation 36 MSPs from across all the parties represented in Holyrood supported the final proposal to parliament allowing the bill to be brought forward in 2023. Alongside our coalition partners Friends at the End and Dignity in Dying we hosted fringe events at SNP, Green and Lib Dem conference to engage parliamentarians in the need to pass this legislation. In addition, as part of this work we share the cost of support to Liam McArthur's office for the additional work associated with his proposed bill with our coalition partners.

UNCRC

We jointly responded to the UN Committee on the Rights of the Child again highlighting the issue of religious observance through our membership of the Together Alliance in its shadow report to accompany the governments report. We continue to engage with civil servants in the government on the importance of passing reform in this area as quickly as possible.

Joint Ministerial on Freedom of Religion and Belief

The Chief Executive and a Young Humanist Ambassador attended the UK Foreign Office's joint ministerial on freedom of religion and belief in Westminster at the start of July. We joined a group of other humanist delegates from a number of different countries to make the case that strengthening FoRB rights is not just about protecting religious groups but also humanists, atheists and other freethinkers.

Time For Reflection

The Society has had one member deliver Time For Reflection in the Scottish Parliament since in June 2022 on World Humanist Day. Angela Johnson, a registered celebrant with the Society, made a beautiful speech that looked back at the first lockdown, explained the importance of the arts in growth, and then discussed the fundamental principles of humanism to the chamber.

International

Conference & Humanists International General Assembly

Humanist Society Scotland were proud to play host to the 2022 General Assembly of Humanists International in Glasgow with over 200 delegates. This was the first time that Scotland hosted an international gathering of humanists. This event saw the largest number of travel grants given to humanist organisations in the global south to make the general assembly the most diverse in terms of worldwide representation. We were especially proud to have the newly revised Amsterdam Declaration agreed at this General Assembly giving a new statement on the fundamental principles of humanism. This is the declaration's second revision since its original drafting in 1952. In addition to the formal activities of the General Assembly the Society hosted a public conference on the theme of 'Is it time for a new enlightenment, and what role should humanism play'. The public conference was attended by over 150 people and a number of high profile speakers including an opening address by the Equalities Minister of the Scottish Government (the first time the Society had received an address from a sitting government minister). The Society also hosted a burns supper for visiting delegates and members of the Society.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Malawi

Humanist Society Scotland is proud to continue its relationship with Malawi Humanists. As part of this partnership we have again provided a modest grant to support the Malawi Humanists with capacity building work and community work tackling witchcraft based violence in the country.

Ukraine

The Society released a joint statement from the Chair and Chief Executive condemning the military invasion of Ukraine by Russian forces. Members of the society were involved at local protests outside the Russian consulate in Edinburgh condemning the military action and the crackdown on protest and free expression within Russia. Humanist Society Scotland set up a Just Giving fundraiser to support the work of two humanist organisations in Poland supporting Ukrainian refugees. Members participating in World Humanist Day events were invited to support it (£1,210 was raised).

Mubarak Bala

We were devastated to learn this year that Mubarak Bala, President of the Humanist Association of Nigeria, had been jailed for 24 years for 'blasphemous' social media posts. We continue to raise the case of Bala - the Society's 2020 Humanist of the Year – to authorities in Scotland and the UK wherever possible and have committed to do so until his release.

b. Events since the year end

The Charity has evaluated events and transactions occurring subsequent to 31 December 2022 for items that should have been recognized or disclosed in these financial statements. The evaluation was conducted through to the date of signing these financial statements, which is the date the financial statements were available to be issued. No issues have been identified.

Financial review

a. Going concern

The Society is in a strong financial position and cash flow is strong. The Trustees continue to keep close consideration of management accounts and cash flows and have a good expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing the financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

b. Reserves policy

The unrestricted general fund represents accumulated surpluses on unrestricted monies and is available for use at the discretion of the Trustees in furtherance of the charitable objects. The Trustees aim is to hold sufficient reserves to:

- Ensure the Society can operate on a sound financial footing and they consider reserves equivalent to at least 6 months of expenditure are appropriate for this purpose.
- React to an unforeseen priority such as a significant development in a campaign area allowing the Society to launch a public campaign or make legal challenges.
- Be able to continue the Society's work during a temporary drop in income due to an unforeseen event, such as a pandemic or similar.

At the end of the year total reserves held amounted to £503,701 of which £5,409 are held for restricted purposes.

c. Financial position

The financial results for the year are shown in the attached Statement of Financial Activities. A deficit of £15,049 arose during the year. Total net assets carried forward at 31 December 2022 were £503,701.

Structure, governance and management

a. 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. A new revised set of Articles of Association were approved by members via special resolution at the AGM on the 22nd June 2020.

b. 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 thirteen.

c. 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 2022 sub committees included the Finance & Risk Committee and the Nominations and Remunerations Committee.

d. 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 who is supported by other managers including the Director of Services, Head of Digital, Communications Manager, and Finance Manager.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Anderson Anderson & Brown Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Ian Rodger

Date: Apr 20, 2023

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMANIST SOCIETY SCOTLAND

Opinion

We have audited the financial statements of Humanist Society Scotland (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMANIST SOCIETY SCOTLAND (CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMANIST SOCIETY SCOTLAND (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations - this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the charity, discussions with management and directors we identified financial reporting standards and Companies Act 2006 and Charity SORP as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- completing a risk-assessment process during our planning for this audit that specifically considered the risk of fraud;
- enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review, where applicable, of the Board of Trustees' minutes;
- enquiry of management, about litigations and claims and inspection of relevant correspondence;
- analytical procedures to identify any unusual or unexpected relationships;
- specific audit testing on and review of areas that could be subject to management override of controls and potential bias, most notably around the key judgements and estimates, including the carrying value of accruals and recoverability of trade debtors;
- considering management override of controls outside of the normal operating cycles including testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements including evaluating the business rationale of significant transactions outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

HUMANIST SOCIETY SCOTLAND

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMANIST SOCIETY SCOTLAND (CONTINUED)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members, as a body, and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Handwritten signature in cursive script that reads "Anderson Anderson & Brown Audit LLP".

Natalie Boyle (senior statutory auditor)

for and on behalf of

Anderson Anderson & Brown Audit LLP

Statutory Auditors

Citypoint 2

25 Tyndrum Street

Glasgow

G4 0JY

Date: 10 May 2023

Anderson Anderson & Brown Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	447,180	3,570	450,750	412,489
Charitable activities	5	91,842	-	91,842	89,750
Investments	6	3,440	-	3,440	564
Total income		<u>542,462</u>	<u>3,570</u>	<u>546,032</u>	<u>502,803</u>
Expenditure on:					
Charitable activities		557,266	3,815	561,081	462,412
Total expenditure		<u>557,266</u>	<u>3,815</u>	<u>561,081</u>	<u>462,412</u>
Net movement in funds		<u>(14,804)</u>	<u>(245)</u>	<u>(15,049)</u>	<u>40,391</u>
Reconciliation of funds:					
Total funds brought forward		513,096	5,654	518,750	478,359
Net movement in funds		(14,804)	(245)	(15,049)	40,391
Total funds carried forward		<u><u>498,292</u></u>	<u><u>5,409</u></u>	<u><u>503,701</u></u>	<u><u>518,750</u></u>

Continuing Operations

All income and expenditure has arisen from continuing activities.

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 34 form part of these financial statements.

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)
REGISTERED NUMBER: SC286333

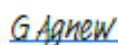
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	31,004	17,121
		<hr/>	<hr/>
		31,004	17,121
Current assets			
Debtors	14	13,314	34,777
Cash at bank and in hand		500,537	507,273
		<hr/>	<hr/>
		513,851	542,050
Creditors: amounts falling due within one year	15	(41,154)	(40,421)
		<hr/>	<hr/>
Net current assets		472,697	501,629
		<hr/>	<hr/>
Total assets less current liabilities		503,701	518,750
		<hr/>	<hr/>
Total net assets		503,701	518,750
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	16	5,409	5,654
Unrestricted funds	16	498,292	513,096
		<hr/>	<hr/>
Total funds		503,701	518,750
		<hr/> <hr/>	<hr/> <hr/>

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Gordon Agnew

Date: April 21, 2023



Ian Rodger

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

The notes on pages 19 to 34 form part of these financial statements.

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	17,410	70,754
	<hr/>	<hr/>
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	1,531	-
Purchase of tangible fixed assets	(25,677)	(11,528)
User text	-	-
	<hr/>	<hr/>
Net cash used in investing activities	(24,146)	(11,528)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(6,736)	59,226
Cash and cash equivalents at the beginning of the year	507,273	448,047
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	500,537	507,273
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 34 form part of these financial statements

HUMANIST SOCIETY SCOTLAND

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 Suite 25 4 Lochside Way, Edinburgh, EH12 9DT.

2. Accounting policies

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

2.1 Basis of preparation of financial statements

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 2019)', 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 (as amended). The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

2.2 Going concern

In their assessment of going concern the trustees have considered the ongoing impact on business as a result of the COVID-19 virus. The charity's aim to deliver humanist ceremonies and events had been seriously impacted as a result of government restrictions on social gatherings and other associated rules. However in 2022 restrictions were lifted and we saw a significant increase in ceremonies as a result of these restrictions being brought to an end. Trustees remain mindful however of longer term return of restrictions particularly given the peak of winter flu, covid and other respiratory diseases. While there is no immediate risk of such restrictions the Society keeps such information under review.

Despite all of the above the Society is in a strong financial position and cash flow is not a current problem or a foreseeable issue with current budget plans. Trustees continue to keep close consideration of management accounts and cash flows and have a good expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing the financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

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.

Government grants

Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.4 Taxation

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful life, using the straight-line method.

Depreciation is provided on the following basis:

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

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash and cash equivalents in the balance sheet comprise 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.

2.8 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.

2.9 Financial instruments

The Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pension costs and other post-retirement benefits

The charitable company contributes to 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.

2.11 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are the carrying value of accruals and recoverability of trade debtors.

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	64,346	3,570	67,916	73,702
Legacies	15,894	-	15,894	5,000
Grants	-	-	-	2,661
Membership dues	366,940	-	366,940	331,126
	<u>447,180</u>	<u>3,570</u>	<u>450,750</u>	<u>412,489</u>

5. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Ceremony Registration dues	84,250	84,250	89,230
Annual conference and gathering - Membership events	7,592	7,592	520
	<u>91,842</u>	<u>91,842</u>	<u>89,750</u>

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	3,440	3,440	564

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Services	170,124	109,364	279,488	245,447
Communication & public affairs	99,251	63,213	162,464	116,806
Membership events	90,605	28,524	119,129	100,159
Total 2022	359,980	201,101	561,081	462,412

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Services 2022 £	Communicati on & public affairs 2022 £	Membership events 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	97,406	57,106	30,019	184,531	149,929
Social security	6,778	4,237	1,785	12,800	9,961
Pension costs	4,561	3,364	1,783	9,708	8,349
Membership expenses	566	-	9,061	9,627	8,688
Celebrant management, training & administration	34,707	-	-	34,707	9,886
Annual conference	-	-	34,605	34,605	21,434
Policy & campaign expenses	-	28,536	-	28,536	13,814
Humanitie	-	-	13,123	13,123	13,899
Promotion and advertising	13,206	1,193	229	14,628	13,382
Area Officers	12,900	-	-	12,900	16,608
EHF & EHP Board meetings	-	-	-	-	292
International donation	-	1,000	-	1,000	2,193
Streetcare Scotland	-	3,815	-	3,815	2,184
Legal fees	-	-	-	-	42
Total 2022	170,124	99,251	90,605	359,980	270,661

Analysis of support costs

	Services 2022 £	Communicati on & public affairs 2022 £	Membership events 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	43,216	23,573	11,786	78,575	78,183
Social security	3,401	1,855	928	6,184	6,135
Pension costs	2,570	1,402	701	4,673	4,551
Celebrant management, training & administration	-	-	-	-	8,900
Legal fees	-	-	-	-	4,070
Office rental, utilities & other support costs	48,292	29,691	11,387	89,370	71,610
Governance costs	11,885	6,692	3,722	22,299	18,302
Total 2022	109,364	63,213	28,524	201,101	191,751

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

8. Governance costs

Governance costs are split as follows:

	Services	Communication & public affairs	Membership events	2022	2021
	£	£	£	£	£
Trustees' expenses	910	706	729	2,345	452
Staff costs	5,821	3,175	1,587	10,583	10,167
Social security	558	304	152	1,014	944
Pensions	347	189	95	631	598
Auditors remuneration	4,235	2,310	1,155	7,700	6,115
Legal & professional	14	8	4	26	26
	<u>11,885</u>	<u>6,692</u>	<u>3,722</u>	<u>22,299</u>	<u>18,302</u>

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £6,720 (2021 - £4,915), and other non audit services of £1,680 (2021 - £1,200).

10. Net income/(expenditure)

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

	2022 £	2021 £
Audit fee (net of VAT)	7,000	5,096
Depreciation owned assets	10,264	4,971
Leasing costs	<u>9,662</u>	<u>19,325</u>

11. Staff costs

	2022 £	2021 £
Wages and salaries	273,689	238,279
Social security costs	19,998	17,171
Pension costs	15,012	13,498
	<u>308,699</u>	<u>268,948</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	2021 No.
Humanist activities	<u>11</u>	<u>9</u>

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Staff costs (continued)

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 and Pension costs of the key management personnel in the year were £62,401 (2021: £59,583). No employees of the charity were in receipt of remuneration, (excluding Employers pension contributions) of more than £60,000.

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

In the capacity of work undertaken for the charitable activities of the Society the trustees were reimbursed expenses of £2,345 (2021: £452) during the year.

HUMANIST SOCIETY SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Comparatives for the Statement of Financial Activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	407,341	5,148	412,489
Charitable activities	89,750	-	89,750
Investment income	564	-	564
Total	497,655	5,148	502,803
Expenditure on:			
Charitable activities	460,228	2,184	462,412
Total	460,228	2,184	462,412
Net income/ (expenditure)	37,427	2,964	40,391
Reconciliation of funds:			
Total funds brought forward	475,669	2,690	478,359
Total funds carried forward	513,096	5,654	518,750

HUMANIST SOCIETY SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2022	7,920	69,749	77,669
Additions	-	25,677	25,677
Disposals	(4,450)	(38,430)	(42,880)
	<u>3,470</u>	<u>56,996</u>	<u>60,466</u>
At 31 December 2022	3,470	56,996	60,466
Depreciation			
At 1 January 2022	7,920	52,628	60,548
Charge for the year	-	10,264	10,264
On disposals	(4,450)	(36,900)	(41,350)
	<u>3,470</u>	<u>25,992</u>	<u>29,462</u>
At 31 December 2022	3,470	25,992	29,462
Net book value			
At 31 December 2022	<u>-</u>	<u>31,004</u>	<u>31,004</u>
At 31 December 2021	<u>-</u>	<u>17,121</u>	<u>17,121</u>

HUMANIST SOCIETY SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	5,033	6,866
Prepayments and accrued income	8,281	27,911
	<u>13,314</u>	<u>34,777</u>

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,782	11,795
Other taxation and social security	8,131	9,349
Other creditors	1,994	1,733
Accruals and deferred income	22,247	17,544
	<u>41,154</u>	<u>40,421</u>

Other creditors represents the pension liability outstanding at the year end of £1,994 (2021: £1,733)

HUMANIST SOCIETY SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Website and conference fund	66,000	-	(34,605)	(31,395)	-
General funds					
General Funds	447,096	542,462	(522,661)	31,395	498,292
Total Unrestricted funds	513,096	542,462	(557,266)	-	498,292
Restricted funds					
StreetCare Scotland	5,654	3,570	(3,815)	-	5,409
Total of funds	518,750	546,032	(561,081)	-	503,701

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Website and conference fund	-	-	-	66,000	66,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
General funds					
General Funds	475,669	497,655	(460,228)	(66,000)	447,096
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	475,669	497,655	(460,228)	-	513,096
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
StreetCare Scotland	2,690	5,148	(2,184)	-	5,654
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	478,359	502,803	(462,412)	-	518,750
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	31,004	-	31,004
Current assets	508,442	5,409	513,851
Creditors due within one year	(41,154)	-	(41,154)
Total	498,292	5,409	503,701

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	17,121	-	17,121
Current assets	536,396	5,654	542,050
Creditors due within one year	(40,421)	-	(40,421)
Total	513,096	5,654	518,750

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(15,049)	40,391
Adjustments for:		
Depreciation charges	10,264	4,971
Increase in debtors	21,463	14,378
Increase in creditors	732	11,014
Net cash provided by operating activities	17,410	70,754

HUMANIST SOCIETY SCOTLAND
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	500,537	507,273
Total cash and cash equivalents	<u>500,537</u>	<u>507,273</u>

20. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	507,273	(6,736)	500,537
	<u>507,273</u>	<u>(6,736)</u>	<u>500,537</u>

21. Operating lease commitments

At 31 December 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	-	9,662
	<u>-</u>	<u>9,662</u>

22. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2022.

A minority of the trustees were also celebrants and paid registration dues in respect of the ceremonies they conducted to the charity at the set rate.