

Humanist Society Scotland
(A company limited by guarantee)

Company Number SC413697
Charity No. SC026570

Financial Statements

For the Period Ended 31 December 2012



Hardie Caldwell LLP

CHARTERED ACCOUNTANTS & BUSINESS ADVISORS

Glasgow

Financial Statements

For the Period Ended 31 December 2012

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Humanist Society Scotland

Legal and Administrative Information For the Period Ended 31 December 2012

Registered Number
SC413697

Charity Number
SC026570

Address
272 Bath Street
Glasgow
G2 4JR

Trustees / Company Secretary

John Bishop	Appointed Secretary & Trustee on incorporation Resigned as Secretary 28/07/12, Resigned as Trustee 28/07/12
Linda Britton	Appointed Trustee on incorporation Resigned as Trustee 28/4/12
Marilyn Jackson	Appointed Trustee on incorporation
Alec Spencer	Appointed Trustee on incorporation
Penelope Hamilton	Appointed Trustee on incorporation
Leslie Mitchell	Appointed Trustee on incorporation
Anders Ostberg	Appointed Trustee on incorporation
Gordon Ross	Appointed Trustee on incorporation
Ross Wright	Appointed Trustee on incorporation
Stephen Chinn	Appointed Secretary & Trustee 28/07/12
Andrew McSorley	Appointed Trustee 28/4/12
Colin Hutchison	Appointed Trustee on incorporation

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

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

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

Humanist Society Scotland

Report of the Trustees

For the Period Ended 31 December 2012

The Trustees have pleasure in submitting their report with the financial statements for the period ended 31 December 2012.

The legal and administrative information as set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005).

Incorporation

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

Structure, Governance and Management

The charitable company is governed by its Memorandum and Articles of Association.

The structure of the charitable company consists of MEMBERS (have the right to attend the AGM and any general meeting and take decisions in relation to changes to the Articles); TRUSTEES (meet regularly and generally manage the activities of the Society); SUPPORTERS (approved by the Trustees and may be invited to attend and speak at the AGM and any general meeting but who shall not have any right to vote thereat).

The Trustees who manage the Society are as noted on page 1. The Trustees are appointed in accordance with the terms of the Memorandum and Articles of Association. The maximum number of Trustees shall be ten.

Objectives and Activities

The object for which the Society is established is the advancement of philosophical beliefs, 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.

Further details are given in the Society's Annual report available at the Annual General Meeting and direct from the Society.

Review of Activities and Financial Position

The surplus for the period, as detailed in the Income and Expenditure Account on page 5 was £205,481. This was, however, only achieved after accounting for an exceptional donation from the Humanist Society of Scotland of £184,896.

Humanist Society Scotland

Report of the Trustees

For the Period Ended 31 December 2012 (continued)

Review of Activities and Financial Position (continued)

This exceptional donation represents the transfer of all the reserves of the Humanist Society of Scotland (an unincorporated charity) as at 1 January 2012 following the transfer of activities previously undertaken by this organisation to this charitable company. This income source is exceptional in value and non-recurring in nature.

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.

Risk Statement

The Trustees of the charity are aware of the risks the Society faces and consider that adequate procedures are in place for dealing with risk assessment, particularly in relation to the management and control of the cash reserves. All procedures are periodically reviewed to ensure they still meet the needs of the Society.

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

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 charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 ensuring that adequate accounting records are maintained that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and ensuring their proper application in accordance with charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Independent Examiner

So far as the Trustees are aware, there is no relevant information of which the Society's Independent Examiner is unaware, and each Trustee has taken all steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant information and to establish that the Society's Independent Examiner is aware of that information.

Independent Examiner

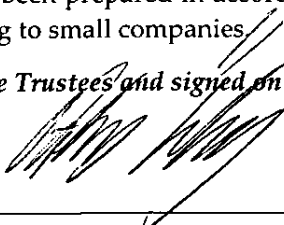
Marion Hopper for and on behalf of Hardie Caldwell LLP, Chartered Accountants, acted as Independent Examiner for the period ended 31 December 2012 and has indicated her willingness to continue in office.

Small Company Exemptions

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 the Trustees and signed on their behalf by

Anders Ostberg
Trustee



Humanist Society Scotland

Independent Examiner's Report To the Trustees of the Humanist Society Scotland

I report on the financial statements of the Humanist Society Scotland for the period ended 31 December 2012, which are set out on pages 5 to 8.

Respective responsibilities of the trustees and independent examiner

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to:

- examine the financial statements as required under section 44 (1) (c) of the Act and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

Independent examiner's statement

In the course of 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006,
 - to prepare financial statements which accord with the accounting records, and
 - to prepare financial statements which comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


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

Date: 17 June 2013.

Humanist Society Scotland

Statement of Financial Activities (Incorporating Income and Expenditure Account) For the Period Ended 31 December 2012

		2012 £
	Note	
Incoming resources		
Exceptional donation from Humanist Society of Scotland (unincorporated) on transfer of operations	3	184,896
Membership dues		121,724
Ceremony membership dues		92,245
Ceremony registration dues		44,785
Annual conference		3,589
50/50 Club income		1,355
Media income		106
Other income		133
Investment income		
Interest		210
Total incoming resources		<u>449,043</u>
 Resources expended		
Charitable expenditure	4	236,534
Governance costs	5	7,028
Total resources expended		<u>243,562</u>
 Net incoming resources for the year		<u>205,481</u>
 Funds balance carried forward at 31 December 2012		<u>205,481</u>

The Statement of Financial Activities contains all the gains and losses recognised in the year.

All operations are classed as continuing.

The charitable activities have not changed in the period.

The notes form part of these financial statements.

Humanist Society Scotland

Balance Sheet

As At 31 December 2012

	Note	2012 £	2012 £
Current assets			
Debtors	6	29,442	
Bank balances		<u>185,536</u>	
		214,978	
Liabilities: amounts falling due within one year			
Creditors	7	<u>(9,497)</u>	
Net current assets			<u>205,481</u>
Net assets			<u>205,481</u>
Funds			
Unrestricted General			<u>205,481</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2012.

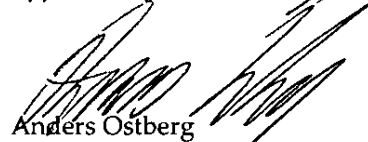
The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2012 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

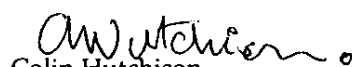
- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for each financial period 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 company.

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

Approved by the Trustees and signed on their behalf by


Anders Ostberg
Trustee

Date: 21 April 2013


Colin Hutchison
Trustee

Date: 21 April 2013

The notes form part of these financial statements.

Notes to the Financial Statements For the Period Ended 31 December 2012

1) Accounting policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. The financial statements are also set out to comply with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005), and accordingly, the Income and Expenditure Account is an adaptation of the formats laid down in the Companies Act 2006 to recognise the special nature of the charity's activities.

Basis of preparation

Having considered available working capital, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue for the foreseeable future and accordingly they have adopted the going concern basis in preparing the financial statements.

The principal accounting policies adopted in the preparation of the financial statements are as follows.

Donations and other income

All income is credited in the financial statements on a receivable basis.

Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Expenditure is directly attributable to the category to which it is charged.

Resources expended on charitable activities relate to the cost of delivering the activities of the Society and includes necessary support costs.

Governance costs will include the statutory costs incurred by the Society re Independent Examiners remuneration and also costs incurred in the governance of the Society.

The Society is not VAT registered and accordingly expenditure is shown gross of irrecoverable VAT.

Taxation

The company is a recognised charity (registered number SC026570) and is accordingly exempt from taxation on income which is applied for charitable purposes.

Funds

Funds held by the Society are unrestricted general funds. These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

2) Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3) Exceptional donation from Humanist Society of Scotland (unincorporated)

The "Exceptional donation from Humanist Society of Scotland (unincorporated)" of £184,896 represents the transfer of all the reserves of the Humanist Society of Scotland (an unincorporated charity) as at 1 January 2012 following the transfer of activities previously undertaken by this organisation to this charitable company. This income source is exceptional in value and is non-recurring in nature.

Humanist Society Scotland

Notes to the Financial Statements

For the Period Ended 31 December 2012 (continued)

4) Charitable Expenditure

	2012 £
Membership expenses	26,204
Celebrant training and administration	44,874
Annual Conference	11,381
Policy and Campaign expenses	11,875
Magazine	23,094
Communications and website expenses	24,388
Education expenses	24,592
50/50 club expenses	320
Administration and support expenses	69,806
	<u>236,534</u>

5) Governance costs

	2012 £
Independent Examiner fee	2,512
Legal & professional fees	4,516
	<u>7,028</u>

6) Debtors

	2012 £
Accrued income	<u>29,442</u>

7) Creditors

	2012 £
Accruals	<u>9,497</u>

8) Trustee honorarium and expenditure

During the year honorariums of £39,600 were paid, of which the undernoted relate to trustees:

	2012 £
Stephen Chinn	15,000
Gordon Ross	2,400
John Bishop	2,400
Penelope Hamilton	300
Marilyn Jackson	300
Total	<u>20,400</u>

In the capacity of work undertaken for the charitable activities of the Society the trustees were reimbursed expenses of £9,750 during the year.