

Company registration number SC413697 (Scotland)

Charity registration number SC026570 (Scotland)

HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

**HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
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HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019)."

Objectives and activities

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
- 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 healthcare provision
- Maintain, develop, and empower membership of the society to carry out these activities which promote and support the objects of the society
- Work with other humanist associations (and like-minded organisations) in the UK, Europe and internationally.

The society's day-to-day work is driven by our strategic plan, *Cultivating Humanism: Our Strategy for Growth*, which was approved by Trustees in 2024.

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 activities to meet its mission to 'be the champion for humanism in Scotland' and to realise its vision for 'a caring and compassionate Scotland.'

In 2025, the Society remained dedicated to supporting individuals and families across Scotland by delivering thousands of humanist ceremonies, marking life's significant moments with meaning and personalisation through our esteemed network of celebrants. We continued our provision of educational resources, engaged in a diverse array of local and national events, and continued our advocacy on key issues affecting humanists in Scotland. This report highlights the major initiatives and achievements undertaken by the charity over the past year.

At the end of 2025, despite challenging cost rises and decline in income, Humanist Society Scotland remains in an overall strong financial position. Our membership stands at over 13,000 members; an income of £459,586 - a decrease of 2%, mostly accounting for a decline in demand for wedding services; while expenditure increased by 3% to £529,072 due to continued inflationary pressures. Total net assets of £354,331 were carried forward to 2026.

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(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Community and Outreach
Education

In 2025, Humanist Society Scotland continued to support schools throughout Scotland by providing resources to help pupils learn about humanism and explore non-religious perspectives on ethical issues and philosophical questions. We collaborated with children's rights charity, Together to advocate for the end of compulsory religious observance in schools, promoting inclusive education that respects all beliefs. We attended the STARME (Scottish Teachers Association for Religious and Moral Education) Festival of Learning, the only in-person, Scotland-based CLPL opportunity dedicated specifically to teachers of RME (Religious and Moral Education), RERC (Religious Education in Roman Catholic Schools), and RMPS (Religious Moral and Philosophical Studies). Additionally, we offered guidance and advice to parents wishing to opt their children out of religious observance, ensuring that families can make informed decisions about their children's participation in such activities.

Demystifying Death Week

In May 2025, the Society hosted two Death Cafes to break down some of the taboos and fears around death and hosted a stall at a Demystifying Death Week event for staff and students at Queen Margaret University, allowing people to share thoughts, feelings, and personal experiences about mortality. The Society also hosted a special book group to discuss 'Ashes To Admin' by Evie King.

Remembrance

In November 2025, Humanist Society Scotland's celebrants participated in Remembrance Day ceremonies across Scotland, laying wreaths and paying respects to those who have served. Our involvement in these events reflects our commitment to honouring the memory of all individuals who have contributed to our society, irrespective of their beliefs. The Society's Chair Jennifer Buchan led the Strathclyde University Remembrance Service, and wreaths were also laid at the Stone of Remembrance at Edinburgh City Chambers, the Paxton Cenotaph, Latheron War Memorial, Wick War Memorial, Wilton Park in Hawick, in the Edinburgh Garden of Remembrance beside the Scott Monument, and as part of the Strichen Remembrance Parade.

World Humanist Day

On 21 June 2025, Humanist Society Scotland celebrated World Humanist Day by supporting an afternoon social in Glasgow and an event celebrating 20 years of humanist weddings in Dundee, reflecting the positive values of humanism and addressing global concerns of the humanist movement. These activities were made possible through the dedication and commitment of our volunteers.

Celebration Ceilidh

In November we held a Celebration Ceilidh to celebrate 20 years of legal humanist weddings in Scotland at the Assembly ROXY in Edinburgh. Since 2005 our celebrants have delivered over 50,000 legal humanist wedding ceremonies. That's over 100,000 people who have been able to marry in a way that reflects their love, beliefs and values in a ceremony that was personal and meaningful to them. Something worth celebrating!

Member Services

Ceremonies

In 2025, our registered Celebrants remained at the heart of life's most significant moments, delivering 3,297 wedding ceremonies (46% of all Humanist Wedding Ceremonies and 13% of all marriages conducted in Scotland in the year). Our Celebrants also conducted 1,696 funerals across Scotland and 42 naming ceremonies. Their dedication ensured that members and the wider public could mark these important occasions with meaningful, personalised ceremonies. The continued strength of our celebrant network reflects our commitment to making humanist ceremonies accessible to all, reinforcing our vision of a Scotland where everyone can easily connect with a Humanist Society Scotland celebrant. In June 2025 we celebrated twenty years since the first Humanist marriage in Scotland. Since 2005, Humanist Society Scotland celebrants have married over 50,000 couples. We introduced our new "These are my Wishes" facility in January which is accessible via the website. We recruited and trained 12 new funeral and wedding celebrants in the year. Accreditation - We applied for EHSN (European Humanist Services Network accreditation before the end of the year and should know the outcome early in 2026.

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FOR THE YEAR ENDED 31 DECEMBER 2025

We met with the Registrar General and Senior representatives of the NRS in May 2025 to raise concerns regarding the proliferation and practice of commercial humanist marriage providers not attached to belief bodies. We created a pool of mentors to support our Funeral and Wedding Trainees and renewed our membership with the Scottish Mentoring Network to enhance the opportunities for Mentor development and ensure good practice in our Mentoring programmes. We continued to review our attendance at Wedding shows across the country to ensure that we are effectively represented in all areas. We increased our social media content on Weddings seeking out best practice and platform opportunities.

We introduced a new Celebrant Bulletin which has been distributed regularly throughout the year and will be a monthly publication in the coming year.

Humanitie Magazine

In 2025, our *Humanitie* magazine continued to inform and engage our members, covering key issues shaping humanist advocacy in Scotland. Rather than the usual two issues, we published one, summer issue in June 2025. The winter issue was cancelled due to our communications manager being on paternity leave from September until January, and our paternity cover freelancer Hilary Mitchell only working one day a week, with a priority to cover social media. The summer issue covered the successful stage one win for assisted dying at Holyrood, and featured a special on twenty years of legal humanist weddings in Scotland, with articles from celebrants and a timeline of progress. There was also a campaigner-penned article looking back on 25 years since the repeal of Section 28.

Member Groups

Humanist Society Scotland has active local member groups in Edinburgh, Dundee, Fife, Borders and Glasgow. Between them they have organised more than eighty meetings over the course of the year. Each group is run by an organising team of local volunteers, supported by our Community Engagement Manager, who organises quarterly online 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.

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. The Society continues to be an active part of the Stop Climate Chaos Coalition and has been present at a number of events throughout 2025 pressuring more urgent action on climate change alongside a number of other third sector organisations.

Championing Humanism

Abortion Rights

After the successful passage of the Abortion Services (Safe Access Zones) (Scotland) Bill in Summer 2024, with significant input from Humanist Society Scotland, 2025 has been another busy year for our reproductive rights work.

An expert group on decriminalisation of abortion was formed in 2023 following an open letter co-signed by Humanist Society and others. We worked with other healthcare and equalities stakeholders to inform and advise the expert group, which published a report on 14 November 2025 outlining the need for decriminalisation.

In October 2025 we were one of the founding groups to launch Let's Change the Act, a campaign spearheaded by our colleagues at Engender to press for decriminalisation of abortion and a health-based framework for abortion care.

We also continue to advocate for the need for reliable and stigma-free post-20-week abortion care access across Scotland, including hearing from Lucy Grieve of Back Off Scotland and Rachael Clarke from BPAS at our 2025 Festival.

Assisted Dying

Humanist Society Scotland played an integral role across 2025 in bringing the campaign to legalise assisted dying to the final stage of parliamentary scrutiny, where it ultimately fell in early 2026.

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FOR THE YEAR ENDED 31 DECEMBER 2025

We mustered strong communications and campaigns coverage around the successful stage one vote on 13 May 2025, including TV and radio appearances for our CEO Fraser Sutherland. We were a visible presence on the day of the vote and achieved the aim of making an indelible association between humanism and the push for assisted dying in Scotland through the wide circulation of press photographs.

Across the remainder of the year, we worked hard with our colleagues at Friends at the End, Dignity in Dying, and the office of Liam McArthur MSP to convince wavering lawmakers. We also published many stories of our own celebrants and staff members who had lost family members or were themselves terminally ill, highlighting the need for change. We also produced IParl letter templates that were personalised and sent thousands of times to MSPs by our supporters highlighting the need for change.

Religious Observance

We have campaigned for an end to compulsory religious observance for many years and work in partnership with Together (Scottish Alliance for Children's Rights) to hold the Scottish government to account in its commitment to incorporating the United Nations Convention on the Rights of the Child (UNCRC) and addressing this incompatibility.

At the start of 2025 we submitted our response to a public consultation on the proposed Children (Withdrawal from Religious Education) (Scotland) Bill, which sought to give pupils the right to opt into but not out of religious observance. In September, we gave evidence on the Bill to the Equalities, Human Rights and Civil Justice Committee in the Scottish Parliament. And at Stages 2 and 3 of the Bill process, we worked closely with supportive MSPs on amendments to ensure human rights compatibility and address concerns about the inclusivity of religious observance in non-denominational schools. In spite of ours and others submissions the bill was taken forward without significant improvement, ultimately passing a stage three vote on 17 February 2026.

Across 2025 we campaigned tirelessly to highlight the problems in the bill which, as we pointed out, fails to meet the government's own commitments to incorporating the UNCRC into Scots law. Our work on this front included a new poll published in November 2025 ahead of the stage one vote on the bill which showed that two thirds of Scots support independent RO opt-out rights for children.

In August 2025 we released our landmark publication *Preaching is not teaching*. This included testimony from many pupils, parents/carers, and teachers indicating that religious proselytising continues to happen under the guise of religious observance in non-denominational schools across Scotland. We also produced IParl letter templates that were personalised and sent thousands of times to MSPs by our supporters highlighting the need for change.

We also continue to advocate for the replacement of Religious Observance with an inclusive Time for Reflection model in non-denominational schools in Scotland.

Conversion Practices

Conversion practices, often referred to as "conversion therapy", are harmful interventions that seek to change or suppress an individual's sexual orientation or gender identity. While these practices remain legal in Scotland, they are widely condemned, including by the majority of religious communities.

Following delays in the implementation of a promised conversion practices bill by the SNP government, we continued to advocate for change through communications, campaigns, and events. In June 2025 we published an interview with Maggie Chapman MSP about the need to end conversion practices in Scotland. In November 2025, at our Festival of Humanism, we hosted a panel with Jordan Daly of Time for Inclusive Education and Campaigner Brian Dempsey which emphasised connections between homophobia around the time of the Section 28 repeal and the current climate of hostility to trans people that has contributed to the mothballing of the legislation.

Fair School Votes

While 2025 was a year of intense focus on our work to reform religious observance at Scottish schools, we continue to push for more local authorities to remove voting rights from religious representatives on their education committees. In June, Falkirk became the 11th council to make this important change. As a result of our campaigning, over one third of Scots now live in local authorities with fair school votes.

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FOR THE YEAR ENDED 31 DECEMBER 2025

Environment and Climate Crisis

We continue to work as a member of Stop Climate Chaos Scotland to seek urgent and equitable solutions to the climate crisis. Our Community Engagement Manager attended regular coalition meetings over 2025 and fed into actions and activities connected to this campaign, including the SCCS mass climate lobby on 18 September 2025. We interviewed SCCS Coalition Manager Becky Kenton-Lake about the lobby ahead of this date.

Festival of Humanism 2025

Our 2025 Festival of Humanism, held at the beautiful Clayton Hotel in Glasgow on Saturday 8 November, brought together an inspiring range of voices working for equality, creativity, and social change in Scotland and beyond.

The festival included a session looking back on Section 28 and considering comparisons with today's landscape for LGBT+ inclusive education, with legal scholar and activist Brian Demsey and Jordan Daly, co-founder of Time for Inclusive Education.

There was then a talk and performance-based session on climate change and community activism with Shgufta Anwar from Women on Whelan and artist and performer Hazel Darwin Clements.

As an organisation we continue to advocate for the need for reliable and stigma-free post-20-week abortion care access across Scotland. In our next panel we heard from Lucy Grieve of Back Off Scotland and Rachael Clarke from BPAS about the need to bring these changes about.

In our final panel we heard about the relationship between humanism and poetry, with performances and discussions from humanist poets Liz Lochhead and Sean Lionadh.

We then held a pre-Holyrood 2026 election hustings. The hustings panel featured Patrick Harvie MSP – Scottish Green candidate for Glasgow Region, Paul Sweeney MSP – Scottish Labour candidate for Glasgow Easterhouse and Springburn, Cllr Lloyd Melville – SNP candidate for Angus South and Sandesh Gulhane MSP – Scottish Conservative and Unionist candidate for Glasgow Anniesland. The Lib Dems were unable to send a candidate, but were invited.

Financial review

The financial results for the year are shown in the attached Statement of Financial Activities. A deficit of £69,486 (2024 - deficit of £42,167) arose during the year. Total net assets carried forward at 31 December 2025 were £354,331 (2024 - £423,817).

The decline in demand for wedding ceremonies seen during 2025 is expected to continue to have an impact into 2026, affecting the Society's principal income stream in the short to medium term. Trustees have considered this in budget-setting and cash flow forecasts for the coming year. In response, the Society is closely monitoring ceremony bookings, reviewing activities and cost commitments, and managing expenditure carefully to protect reserves while maintaining core charitable activities.

Going Concern

In their assessment of going concern the Trustees have considered Society is in a strong financial position and cash flow is strong and there is no 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.

HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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 £354,331 of which all were held for unrestricted purposes.

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. A new revised set of Articles of Association were approved by members via special resolution at the AGM on the 23rd of June 2025.

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 with the minimum set by the articles as three.

**HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Jennifer Buchan - Co Chair
John Paul Fitzpatrick - Co Chair
Clare Hayward
Fraser Ross
Iain Whitelaw - appointed 23 June 2025
Chris Lewis - appointed 28 October 2025
Dorrit Pritchard - appointed 28 October 2025, resigned 23 July 2026
Gordon Agnew - resigned 20 June 2025
James Chalmers - resigned 20 June 2025
Tony Khan - resigned 19 August 2025
Patrick McGlinchey - resigned 19 August 2025
Joanne Streeter - resigned 16 December 2025

Company Secretary and Chief Executive Officer

Fraser Sutherland - resigned 10 April 2026

Company Registered Number SC413697

Charity Registered Number SC026570

Registered Office

3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Correspondence Address

PO Box 28866
Edinburgh
EH14 9EA

Independent Examiners

Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
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KY11 8PB

Bankers

The Co-operative Bank
P.O. Box 48
1 Balloon Street
Manchester
M60 4EP

Solicitors

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

**HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

ADDENDUM: Board and Management post-2025

Frascr Sutherland stood down as CEO on 10 April 2026. Janine Hunt was appointed as Interim CEO on 4 May 2026 on a 0.6 FTE, temporary basis, while the board focused on recruitment of a permanent CEO. Trustees have interim management arrangements and additional board oversight in place to manage transition risk and support continuity of leadership, operations and financial oversight during the recruitment of a permanent CEO.

Clare Hayward stood down as Vice Chair on 2 March 2026 and John Paul Fitzpatrick stepped up as Co-Chair.

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 2025 the sole subcommittee was the Finance & Risk 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 who is supported by other managers including the Head of Digital, Head of Ceremonies, Communications Manager, Community Engagement Manager and Finance Manager.

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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees' report was approved by the Board of Trustees.

Ms J Buchan

3 August 2026

**HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HUMANIST SOCIETY SCOTLAND**

I report on the financial statements of the Charity for the year ended 31 December 2025, which are set out on pages 10 to 20.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of Humanist Society Scotland 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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations 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 statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Fiona Haro CA
Thomson Cooper
22 Stafford Street
Edinburgh
EH3 7BD

Dated: 3 August 2026

HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
Income from:			
Donations and legacies	2	376,826	409,524
Charitable activities	3	63,617	38,862
Investments	4	19,143	21,922
		<u> </u>	<u> </u>
Total income		459,586	470,308
Expenditure on:			
Charitable activities	5	529,072	512,475
		<u> </u>	<u> </u>
Total expenditure		529,072	512,475
		<u> </u>	<u> </u>
Net expenditure and movement in funds		(69,486)	(42,167)
Reconciliation of funds:			
Fund balances at 1 January 2025		423,817	465,984
		<u> </u>	<u> </u>
Fund balances at 31 December 2025		354,331	423,817
		<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		2,849		11,260
Current assets					
Debtors	12	13,483		15,953	
Cash at bank and in hand		379,746		436,264	
		<u>393,229</u>		<u>452,217</u>	
Creditors: amounts falling due within one year	13	<u>(41,747)</u>		<u>(39,660)</u>	
Net current assets			351,482		412,557
Total assets less current liabilities			<u>354,331</u>		<u>423,817</u>
Income funds					
Unrestricted funds			354,331		423,817
			<u>354,331</u>		<u>423,817</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 3 August 2026

Ms J Buchan
Trustee

J Fitzpatrick
Trustee

Company registration number SC413697

HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Humanist Society Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is 3 Castle Court, Carnegie Campus, Dunfermline, KY11 8PB.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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 next 12 months. 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HUMANIST SOCIETY SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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 are allocated on the portion of the asset's use. 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight Line
Computers	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HUMANIST SOCIETY SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	62,739	65,505
Membership fees	314,087	344,019
	<u>376,826</u>	<u>409,524</u>

3 Charitable activities

	2025 £	2024 £
Ceremony Registration dues	62,065	33,495
Annual conference and gathering	1,552	5,367
	<u>63,617</u>	<u>38,862</u>

4 Investments

	2025 £	2024 £
Interest receivable	19,143	21,922
	<u>19,143</u>	<u>21,922</u>

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FOR THE YEAR ENDED 31 DECEMBER 2025

5 Charitable activities

	Services	Communication & Membership public affairs events		Total 2025
	2025 £	2025 £	2025 £	£
Staff costs	103,645	77,065	40,637	221,347
Membership expenses	420	-	7,906	8,326
Celebrant management	35,005	-	-	35,005
Annual Conference	6,750	-	5,702	12,452
Policy & campaign expenses	-	40,890	-	40,890
Humanite	-	-	10,429	10,429
Promotion and advertising	22,572	132	1,501	24,205
Area Officers	15,742	-	-	15,742
	<u>184,134</u>	<u>118,087</u>	<u>66,175</u>	<u>368,396</u>
Share of support costs (see note 6)	90,743	8,410	42,280	141,433
Share of governance costs (see note 6)	14,107	4,610	526	19,243
	<u>288,984</u>	<u>131,107</u>	<u>108,981</u>	<u>529,072</u>

HUMANIST SOCIETY SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

5 Charitable activities

(Continued)

	Services	Communication & public affairs	Membership events	Total 2024
	2024 £	2024 £	2024 £	£
Staff costs	97,205	75,182	36,849	209,236
Membership expenses	385	-	9,002	9,387
Celebrant management	21,141	-	-	21,141
Annual Conference	-	-	7,098	7,098
Policy & campaign expenses	-	25,649	-	25,649
Humanite	-	-	16,545	16,545
Promotion and advertising	19,362	2,557	-	21,919
Area Officers	20,546	-	-	20,546
	<u>158,639</u>	<u>103,388</u>	<u>69,494</u>	<u>331,521</u>
Share of support costs (see note 6)	99,496	9,120	55,307	163,923
Share of governance costs (see note 6)	13,534	3,250	247	17,031
	<u>271,669</u>	<u>115,758</u>	<u>125,048</u>	<u>512,475</u>

6 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Staff costs	90,743	14,039	104,782	99,496	113,030
Depreciation	8,410	-	8,410	9,120	9,120
Office rental, utilities & other support costs	42,280	-	42,280	55,307	55,307
Independent Examination fees	-	4,610	4,610	-	3,250
Legal and professional	-	68	68	-	-
Trustees' expenses	-	526	526	-	247
	<u>141,433</u>	<u>19,243</u>	<u>160,676</u>	<u>163,923</u>	<u>180,954</u>

All costs are allocated on a direct basis.

Governance costs includes payments of £4,610 for independent examination fees (2024 - £3,250).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	4,610	3,250
	Depreciation of owned tangible fixed assets	8,410	9,120
		<u> </u>	<u> </u>

8 **Trustees**

In the capacity of work undertaken for the charitable activities of the Society the trustees were reimbursed expenses of £1,459 (2024: £5,071) during the year.

Trustees also received £742 (2024 : nil) by way of fees for conducting services.

Trustees' received remuneration of £654 for the year ended 31 December 2025 (2024 - £nil).

9 **Employees**

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Humanist activities	10	10
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	292,044	286,014
Social security costs	18,318	21,474
Other pension costs	15,767	14,778
	<u> </u>	<u> </u>
	<u>326,129</u>	<u>322,266</u>

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 £72,133 (2024: £68,901).

The number of employees whose annual remuneration was more than £50,000 is as follows:

	2025	2024
	Number	Number
60,001 to 70,000	1	1
	<u> </u>	<u> </u>

10 **Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HUMANIST SOCIETY SCOTLAND
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FOR THE YEAR ENDED 31 DECEMBER 2025

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 January 2025	454	56,664	57,118
At 31 December 2025	454	56,664	57,118
Depreciation and impairment			
At 1 January 2025	454	45,405	45,859
Depreciation charged in the year	-	8,410	8,410
At 31 December 2025	454	53,815	54,269
Carrying amount			
At 31 December 2025	-	2,849	2,849
At 31 December 2024	-	11,260	11,260

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	8,759	6,486
Prepayments and accrued income	4,724	9,467
	13,483	15,953

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	6,092	8,072
Trade creditors	3,203	20,040
Other creditors	1,275	735
Accruals and deferred income	31,177	10,813
	41,747	39,660

Other creditors represents Co Op charge card outstanding at the year end of £1,275 (2024: £735)

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14 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	15,767	14,778

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

15 Unrestricted funds

These are unrestricted funds which are material to the Charity's activities.

	Movement in funds		
	Balance at incoming 1 January 2025	Resources expended	Balance at 31 December 2025
	£	£	£
General Funds	423,817	459,586	(529,072)

	Movement in funds		
	Balance at incoming 1 January 2024	Resources expended	Balance at 31 December 2024
	£	£	£
General Funds	465,984	470,308	(512,475)

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