



HUMANISTS INTERNATIONAL 2020

FINANCIAL STATEMENTS

31st DECEMBER 2025

COMPANY NUMBER: SC682230
CHARITY NUMBER: SC050629

Humanists International 2020
Financial Statements
Year ended 31 December 2025

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2025. The financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006, the Memorandum and Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Humanists International 2020
Charity registration number	SC050629
Company registration number	SC682230
Principal office and registered office	Clyde Offices, 48 West George Street, Glasgow, UK G2 1BP Scotland

The trustees

President	Mr Andrew Copson (British)	(Until 6 July 2025)
	Ms Maggie Ardiente (American)	
Vice President	Ms Roslyn Mould (Ghanian)	
Treasurer	Mr Yvan Dheur (Belgian)	
	Mr David Pineda (Guatemalan)	(Until 7 March 2026)
	Mr Leo Igwe (Nigerian)	
	Ms Debbie Goddard (American)	(Until 6 July 2025)
	Mr Alavari Jeevathol (British)	
	Ms Nina Fjeldheim (Norwegian)	
	Ms Mary Jane Valenzuela Quiming	(Until 3 December 2025)
	Mr Fraser Sutherland	(Appointed on 6 July 2025)
	Ms Monica-Viorica Belitoiu	(Appointed on 6 July 2025)

The Directors who are responsible for the management of the company are the elected members of the Board. They are elected by the General Assembly of representatives of member organisations, which is also the policy making body of the company.

Auditor	Knox Cropper LLP Chartered accountants & statutory auditor 65 Leadenhall Street London EC3A 2AD
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Staff

Chief Executive Officer	Gary McLelland
Director of Advocacy	Elizabeth O'Casey (Until August 2025)
Director of Finance and Operations	Jean Zong (Until December 2025)

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Head of Finance and Operations	Timea Szeteiova (From November 2025)
Humanists at Risk Co-ordinator	Emma Wadsworth-Jones (Until May 2025)
Fundraising and Development Manager	Victoria Howson (Until March 2025)
Senior Advocacy Officer	Leon Langdon
Casework and Research Manager	Nick Bull (From June 2025)
Finance and Admin Officer	Florence Olasehinde (From April 2025)

The names of consultants and volunteer representatives, who are the Organisation's members, are given on our website: humanists.international.

GOVERNANCE

The company is registered as a charitable company limited by guarantee. The company, which was incorporated on 27th November 2020, is constituted under its Memorandum and Articles and is a registered charity, number SC050629 (registered on 14th December 2020). The trustees are also the directors for the purposes of company law.

Humanists International 2020 (the UK entity) is a subsidiary of Humanists International, Inc. (a US not-for-profit 501-c(3) organisation). The UK entity serves as the administrative arm of the group, with the US entity being its sole member. The UK entity collects and processes the membership fees from Member Organisations on behalf of its US parent organisation.

The trustees of the UK entity are the same as those of the US parent organisation and are appointed by the US entity. They meet six times per year, usually online. The trustees agree on the broad strategy and areas of activity of the charity, including strategy, risk management and performance.

Humanists International 2020 has a Board Handbook, which sets out role descriptions for the officers of the Board, trustee code of conduct, conflict of interest policy and a policy for trustee expenses.

On appointment, new trustees sign the trustee declaration, committing them to give of their time and expertise. An induction programme for new trustees includes an initial meeting with the President and Chief Executive to discuss issues of relevance to the charity, the history of the charity and its charitable purposes and the roles and responsibilities of the board. New trustees are given a copy of recent board minutes, a copy of the most recent accounts, a copy of the governing Articles and copies of the Office of the Scottish Charity Regulator's guidance, "Guidance and good practice for Charity Trustees".

All trustees give of their time freely and no remuneration was paid to trustees in the year. Trustees are required to disclose all relevant interests at each board meeting and, in accordance with the charity's policy, withdraw from decisions where a conflict of interest arises.

PUBLIC BENEFIT

The charity's trustees have referred to the general guidance of the Office of the Scottish Charity Regulator, specifically, the Charity Trustee Duties when reviewing the charity's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

The charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

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GRANTS POLICY

The charity has continued its grant-making policy and ensured that the Grants Policy and Annual Grants Program Guidelines have been followed. Grants are awarded from both general and restricted funds in accordance with the charity's objectives and charitable activities and any restrictions applying to a particular fund. The grants application process is open and competitive, reserved for our member organisations. The Grants Committee evaluates all applications equally and assesses applicants on their ability to provide evidence-driven and innovative solutions to humanist issues and promote humanism in order for our member organisations to become more effective, resilient, and sustainable. The awards are approved by the Grants Committee. Here are the grant programmes for 2025: Development Grants, Digital Humanism Grants, Humanist Ceremonies Grants, Café Humaniste Online Grants, Young Humanist Grants (for Asia, Africa and North America), and Travel Grants.

Eligibility Criteria

To be eligible for one of our 2025 grants all applicants have to meet the following criteria:

- Applicants must be a Member or an Associate of Humanists International
- Applicants must have paid their 2025 membership fees before applying
- Applicants' membership must have been ratified by Humanists International's General Assembly

Previous applicants (including grantees) are welcome to re-apply.

Application Requirements

The Grant Committee will usually award grants starting from a minimum of £500 to a maximum of £6000. However, the Grant Committee will consider larger grants (up to £7,000) for extremely well-developed and impactful project proposals.

All project proposals should be conceived on a yearly basis (i.e. ending in December 2025). Longer projects will be considered as well, but they will require extra monitoring and evaluation reviews along the way.

Applicants have to be aware that all grants will be awarded after the signing of a mutual agreement between Humanists International and the successful applicant organisation. Grants will generally be released in two tranches. The first tranche will be paid in May 2025 after the signature of the agreement. The second tranche will be paid in December 2025 once the grantee has satisfactorily completed the two monitoring and evaluation reviews in August and November 2025.

The Grant Committee will evaluate all applications equally, but it will give priority to applications that meet the following seven criteria.

	We will give priority to
Project feasibility	projects with clear and realistic goals, and well-thought-out needs and risk assessments
Social impact	projects with clear and measurable social impact goals that can be monitored and evaluated throughout the year and at the end of the project
Global impact	projects whose outputs can be freely made available to humanist organisations and individuals all around the world (e.g. resources published with a common license that can be translated in other languages)

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Strategic impact	projects in line with Humanists International's aims
Budget consistency	applications with clear and detailed budgets
Organisation reliability	organisations that have a good record of success for similar projects and a list of significant collaborations with Humanists International
Sustainable approach	projects meant to set in place a sustainable income structure which will allow the organisation to replicate the same project without the need for further funding

Grant Proposal Scoring Rubric

Humanists International employs a comprehensive scoring rubric to evaluate grant proposals submitted to the organisation. This rubric serves as a structured framework, ensuring fairness and consistency in the assessment process. It considers various aspects such as the alignment with humanist principles, the potential impact of the project, its feasibility, sustainability, and the capability of the applicant to effectively execute the proposed activities.

Criteria		Exemplary (5-4 pts)	Adequate (3-2 pts)	Needs Improvement (1 pt)	Missing (0 pts)
Project feasibility	3	Grant proposal is clear with strong evidence of careful planning, thought, risk assessments, and research.	Grant proposal is general but it is still a good project/idea that can be understood.	Grant proposal needs clarity and further planning. Still, it is possible to understand what the project/idea is.	Unclear grant proposal or lacks planning and research.
Social impact	2	Potential to profoundly create a social impact with a detailed and clearly defined and outlined plan for documenting and evaluating the success of the grant.	Potential to create a social impact with an outlined plan for documenting and evaluating the success of the 0 grant.	Potential for some social impact. The plan for documenting and evaluating the success of the grant is present but not extensive.	Lacks potential to create social impact and no plans for documenting and/or evaluating the success of the grant, or plans are limited or unclear.
Global impact	1	Project involves or benefits other humanist organisations or individuals in other countries.	Project mentions the potential to involve or benefit other humanist organisations or individuals in other countries.	Project assumes it can involve or benefit other humanist organizations or individuals in other countries but is not detailed how.	No plans to involve or benefit other humanist organisations or individuals in other countries.

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Strategic impact	2	Project is completely in line with Humanists International's aims.	Project is somewhat in line with Humanists International's aims.	Project is unclear how it is aligned with Humanists International's aims.	Project does not say it is in line with Humanists International's aims.
Budget consistency	2	Budget outlines in detail how the money will be spent including where funds are going, prices, quantity of materials purchased, titles of specific materials, and shipping.	Budget gives information about what is purchased, from where, and how much, but lacks specifics.	Budget is defined only in general terms and is missing specific information.	Budget is missing or does not align with the proposed project.
Organisation reliability	1	Humanist organisation is very active in its involvement with Humanists International and has a proven track record of success for similar projects.	Humanist organisation is somewhat active in its involvement with Humanists International or has a proven track record for similar projects, but not both.	Humanist organisation is rarely active in their involvement with Humanists International and/or has done a project but not similar to the grant proposal	Humanist organisations have not collaborated with Humanists International and no projects done in the past.
Sustainable approach	2	Evidence presented that project or its impact can be sustained by the humanist organization beyond the grant period if results warrant.	The project is temporary, designed to end when the grant ends, or some effort to secure commitment beyond the grant period is represented.	Plans for the future are stated as assumptions without supporting arguments or evidence.	No meaningful plans for the future beyond the funding term appears in the proposal.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and Performance

Our strategy is underpinned by the Vision, Mission and Values of the organisation.

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Vision

Inspired by humanist values, we are optimistic for a world where everyone can have a dignified and fulfilling life.

Mission

We build, support and represent the global humanist movement and work to champion human rights and secularism.

Our values

We support democracy, human rights, and the rule of law.

Key Achievements

Recognizing that 2025 would be a year of significant change for the organization, with major shifts in the Board, staff, and strategy expected, the Board proactively undertook a detailed review of its Risk Register in late 2024 and prepared comprehensive transition plans. This foresight proved vital as we executed a major strategic pivot throughout 2025.

Following an internal review, we transitioned away from a direct, individual casework model, which had become unsustainable due to overwhelming global demand, to a proactive strategy focused on empowering local humanist organizations and expanding our global public voice. Furthermore, following the Q4 Strategy Meeting in Ottawa, we formally adopted a strategic posture of "Resistance" in response to the escalating global trends of authoritarianism, religious nationalism, and democratic backsliding.

Below is a summary of our key achievements across our core strategic change pathways in 2025, made possible by this proactive risk management and strategic planning:

1. Successful and sustainable humanist organisations exist in every part of the world and are networked together

By the end of Q4 2025, our global network had grown to 120 member organizations (67 Members and 53 Associates) spanning 60 countries. We continue to see active, organic engagement across all global regions, particularly noting the emergence of informal, Spanish-speaking humanist networks collaborating across Latin America. To actively support and capitalize on this momentum, the organization has agreed to appoint a dedicated Membership Development Officer for Latin America. This new role will be hired in the first half of 2026 and will be based directly in the region to serve as a pilot project for localized support and networking. More broadly, demonstrating our commitment to democratic governance, the Board intentionally paused the wider rollout of our new regionalization strategy this year to conduct a comprehensive, months-long consultation with all Members and Associates, ensuring full alignment with our global base. In July 2025, we held a highly successful General Assembly and International Humanist Conference in Luxembourg, bringing together over 100 global delegates. This marked Andrew Copson's final General Assembly as President after a decade of dedicated service, ushering in a smooth transition to new leadership under Maggie Ardiente, exactly as outlined in our late-2024 transition plans.

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To further empower this network, we distributed vital financial support through our Growth & Development grant program. We awarded a total of £13,897 to four key organizations across Development, Digital Humanism, and Young Humanist categories, alongside a £11,940 commitment to the Humanist Ceremonies Accelerator Program. These localized investments drove substantial grassroots impact. For example, our funding supported the Advocacy for Alleged Witches in Nigeria in combating systemic human rights violations and superstition-based violence, significantly reducing reported cases in targeted regions. We also funded Faithless Hijabi's mental health program, which connected ex-Muslims with trained therapists to provide crucial, specialized support for individuals transitioning out of faith.

3. Human rights priorities based on humanist values are influential at international institutions

A defining achievement of the 2025 General Assembly was the passage of the Luxembourg Declaration on Artificial Intelligence and Human Values, a landmark framework committing our global community to ethical AI adoption centered on human agency, human judgment, and the common good. The Board also took decisive stances on pressing global crises, issuing robust Position Statements on The Global Challenge to Liberal Democracy and the crisis in Gaza, calling for accountability and the defense of universal human rights. In tandem with these declarations, our advocacy team successfully published the 2025 Freedom of Thought Report (Key Countries Edition). To further amplify this critical research and engage a broader audience, we partnered with Humanise Live to develop the Freedom of Thought Podcast. Scheduled to launch in February 2026, this initiative will transform our research into an ongoing, highly accessible public conversation.

Demonstrating our commitment to human rights defenders, we developed a highly detailed, £1.1 million (15.2 million NOK) grant application to NORAD for the FoRB Defender and Resilience Program, designed to support at-risk humanist and non-religious defenders across nine countries in Africa and Asia. While this specific application was ultimately unsuccessful due to the extremely high demand and competitive nature of the fund this cycle, the rigorous development process yielded a robust, four-year project framework that we are now actively repurposing to pitch to alternative institutional funders. Furthermore, we successfully secured £70,000 in funding for the 2026 operations of the European Policy Forum, ensuring our continued influence on the continent.

4. We have sufficient reputation, resources and effectiveness to achieve our objectives

The extensive risk mitigation strategies and transition plans prepared in late 2024 allowed the organization to seamlessly navigate a year of profound administrative change. This included the successful onboarding of a new Head of Finance and Operations and a new Fundraising and Communications Officer. To further streamline our governance, the Board approved an Emergency General Assembly (EGA) for January 2026 to modernize our bylaws, formalizing emergency resolutions and correcting administrative fee structures. We also initiated comprehensive training to securely integrate Artificial Intelligence into our administrative and Board processes to maximize efficiency, establishing a strict "Golden Rule" to ensure no sensitive human resources or personally identifiable data is ever processed through these platforms.

Financially, 2025 marked the implementation of our new Fundraising and Communications Strategy, which pivoted the organization toward a proactive, public-facing model. This strategy yielded unprecedented success. By the end of 2025, Appeal Income reached £82,013 (a staggering 456% over the £18,000 budget), and Gifts & Donations reached £32,658 (563% over the £5,800 budget). This cultural shift in donor engagement has vastly improved our financial solvency. We also successfully executed a strategic transfer of \$24,588 in European Humanist Federation (EHF) liquidation funds from

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our US entity to the UK, directly addressing shortfalls and stabilizing the European Policy Forum. Operationally, due to escalating religious nationalism and the decline in human rights protections in the United States, the Board made the difficult but necessary decision to relocate the 2026 World Humanist Congress from Washington, D.C., to Ottawa, Canada. This move guarantees the safety, integrity, and accessibility of our diverse global community, particularly delegates traveling from the Global South.

Future Plans

Looking ahead to 2026 and beyond, Humanists International is ready to put our new strategy into action. One of our main goals for the coming year is to raise more money from a wider variety of sources using our new Fundraising and Communications Plan. This marks a big shift for us: we want to be a more visible public voice around the world while making sure the organization is financially secure for the long term. As part of this, we will launch the new *Freedom of Thought* podcast in the first quarter of 2026. This podcast will help us communicate better with our Members and Associates, turning our research into an engaging, easy-to-follow public conversation.

While we improve how we connect online, we are also working to build our physical presence in key regions. To support the natural growth, we are seeing in Latin America, we will hire a new Membership Development Officer who will live and work directly in the region. This person will focus on supporting and connecting our local member groups, which will be especially important as we lay the groundwork for the 2027 World Humanist Congress in that region.

To make all of this happen, we need to make sure our own organization runs smoothly. Because our staff works remotely from different countries, we will continue holding quarterly in-person staff meetings in London to build strong relationships and keep everyone on the same page. At the same time, the Board of Trustees will keep improving how we manage organizational risks, so we are always prepared to handle global uncertainties. Finally, because we know our movement is strongest when we work together, we will actively strengthen our current partnerships and build new alliances with like-minded groups. By doing this, we can create a united front to defend human rights, secularism, and democracy around the world.

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FINANCIAL REVIEW

This section gives an overview of our organisation's financial performance for the reporting period, providing stakeholders with a transparent summary of our fiscal stewardship and operational effectiveness.

This Financial Review will summarise key aspects of our financial landscape, including income sources, expenditure patterns, financial position, risk management and reserves measures. By reviewing these critical areas, we aim to understand how financial resources were utilised to further our aims and charitable activities.

Total income for the 2025 reporting period was £526k, representing a stable performance compared to £554k in 2024. While the headline figures remain consistent year-on-year, the composition of this income has shifted.

In 2025, we saw a much stronger performance in our Appeal Fund, which offset a reduction in general donations. By contrast, the 2024 figures were bolstered by higher general income following the receipt of legacy funds. When excluding the exceptional 2023 legacy peak, the (£320k), 2025 income levels remain aligned with our long-term baseline, mirroring the £580k generated in 2022.

Membership fees remain a vital component of the organisation's revenue stream, with contributions from member organisations scaled to their respective annual incomes. In 2025, membership income totalled £263k, compared to £296k in the previous financial year. This variance is primarily attributed to a £49k reduction in the contribution from one-member organisation. Excluding this specific adjustment, the underlying support from our global members remains robust, demonstrating a continued alignment with Humanists International's mission and strategic aims.

During the 2025 reporting period, the organization maintained rigorous oversight of its financial resources, resulting in total expenditure of £649k. This represents a significant favourable variance against the original budget of £736k. This underspend was primarily driven by strategic savings in consultancy costs and a reduction in fundraising expenses following staffing changes. Consequently, the organization recorded a net expenditure of £122k. This performance substantially outperformed the initial financial targets, coming in well below the projected deficit of £237k and strengthening our overall fiscal position heading into the next year.

In alignment with aim-driven priorities, the organisation allocated 48% of total expenditures, amounting to £311k, towards three charitable activities aimed at supporting and developing humanist organisations, supporting humanists at risk and advocating humanist values. The strategic allocation of the funds underscores the commitment to maximising the impact of charity funds and driving positive change on the ground. Furthermore, as an outcome of the Annual Strategic Meeting held in October 2024 in Glasgow, Humanists International implemented a new approach to Humanists at Risk and Casework starting in 2025. In addition, the organisation prioritised regional capacity building and movement strengthening under Aim 1.

Humanists International 2020's financial position at the end of the accounting year was with total assets of £421k and liabilities of £74k (2024: £517k and £48k). Although the total assets were reduced, the asset base remains a solid foundation for future growth and sustainability, enabling the organisation to explore more funding opportunities for strategic expansion and impact.

Humanists International 2020 looks ahead with cautious optimism. The organisation remains committed to its strategic objectives. The stability in membership fees and the strategic allocation of funds towards

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key charitable activities underscore our members' resilience and dedication. With a solid asset base and effective financial governance,

Looking toward 2026, the organization is well-positioned to embark on a phase of intentional growth, supported by the financial stability achieved in the previous period. The budget has been scaled to £845k to facilitate key strategic investments, most notably the expansion of our human resources and the delivery of the General Assembly in Ottawa. While we are increasing allocations for digital infrastructure, movement-strengthening travel, and new outreach initiatives like our podcast program, we remain committed to fiscal discipline through optimized governance and personnel structures. This balanced approach ensures that our foundational stability serves as a resilient platform for our expanding global impact.

RISK MANAGEMENT

Fundraising Challenges

In 2025, the organization continued to prioritize the diversification of its funding base to mitigate the risk of overreliance on a small number of donors, a vulnerability identified in our risk register. To address this, the Board approved a comprehensive new fundraising strategy during the year; however, due to staffing changes, there were some delays in its full implementation, which will continue in 2026. Despite these delays, the organization saw positive trends in its income profile, with the majority of funding being unrestricted, providing vital operational flexibility. Furthermore, a successful appeal in 2025 contributed significantly toward diversifying our donor base, and we remain committed to investing in targeted initiatives to improve our success rate with Trusts and Foundations to ensure long-term financial stability.

Banking Stability

During 2025, the organization continued to navigate the complexities of the banking sector, particularly regarding the logistical hurdles of verifying an international Board of Trustees. A key focus of our monitoring this year was the inherent risk associated with the limits of state guarantees in the event of a bank collapse, a factor that remains central to our financial risk management plan. To address this and ensure the long-term security of our reserves, we remained proactive in communicating with financial institutions and navigating regulatory requirements. Building on the efforts of the previous year, the organization has made it a priority for 2026 to further diversify our banking providers, aiming to spread our capital across multiple institutions to minimize exposure and strengthen our overall financial resilience.

US Market Challenges

Building on the proactive ongoing monitoring, the organization took decisive steps in 2025 to navigate the ongoing financial uncertainty within the US market. Given that investments represent the most significant assets of our US parent organization, Humanists International Inc., the Management Team continued to collaborate closely with investment portfolio managers to safeguard organizational continuity.

In 2025, following professional advisory, the organization integrated a low-risk Money Market Fund into its existing directed stock portfolio. This strategic move utilizes an automated "sweep" feature, ensuring that cash, dividends, and interest are systematically reinvested to earn interest as a default. To optimize this feature, a transition of liquidity was initiated from our Wisconsin-based accounts. After a thorough review of cash flow requirements, an initial transfer of \$338k was executed. This approach allows the organization to maximize returns on idle capital while maintaining the necessary liquidity to respond to potential market disruptions.

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RESERVES

Humanists International 2020 currently holds sufficient reserves to cover its core operations for a period of 3 months, including payroll and HMRC costs, fixed and long-term consultant fees, and IT costs. It is crucial for the organisation to continue monitoring and managing its reserves effectively to ensure that they remain adequate to support its ongoing activities and strategic objectives.

As of the end of 2025, Humanists International 2020's total funds amount to £346k, with almost all of it being unrestricted funds. This general fund balance is sufficient to cover the organisation's current core operations for a period of 3 months (£105k).

Overall, Humanists International 2020 remains in a stable financial position, with reserves at an appropriate level to support our operations. Moving forward, to ensure we have adequate funds to support the upcoming strategic changes, we will continue prioritising effective management of our reserves to ensure the long-term sustainability of the organisation's activities and objectives.

The result for the period is disclosed in the income and expenditure account on page 17.

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TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records 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 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 is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:



2nd July 2026

Ms Maggie Ardiente
Trustee

Humanists International 2020

Company Limited by Guarantee

Independent Auditor's Report to the Members of Humanists International 2020

Year ended 31 December 2025

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Humanists International 2020 (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 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 charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 Auditor's Report to the Members of Humanists International 2020

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Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

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Year ended 31 December 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 under the Companies Act 2006 and report in accordance with the Acts 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 auditor's 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 obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) regulations 2006 (as amended), the Companies Act 2006, and the Corporation Tax Act 2010.
- We identified that the legal requirement to accurately account for restricted funds was of key significance.
- We understood how the Charitable Company is complying with those frameworks, and its requirement to accurately account for restricted funds, via communication with those charged with governance, together with the review of the Charitable Company's documented policies and procedures.
- We assessed the susceptibility of the Charitable Company's financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements. These included risks associated with Revenue Recognition and Management override of Controls, which were discussed and agreed by the audit team.

Humanists International 2020

Company Limited by Guarantee

Independent Auditor's Report to the Members of Humanists International 2020 (continued)

Year ended 31 December 2025

- Our approach included agreeing the Charitable Company's recognition of income to the terms of the underlying contract, check that all restricted income was properly identified and separately accounted for and that only valid and appropriate expenditure was charged to restricted funds, the review of journal entries processed in the accounting records and the investigation of significant and unusual transactions identified from our review of the accounting records.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved review of the reporting to the directors with respect to the application of the documented policies and procedures and review of the financial statements to ensure compliance with the reporting requirements of the Charitable Company.

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 Report of the Auditors.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Billinghamurst FCA (Senior Statutory Auditor)
For and on behalf of
Knox Cropper LLP
Chartered accountants & statutory auditors
65 Leadenhall Street
London
EC3A 2AD

Date: 06/07/2026

Humanists International 2020

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2025							2024
	Note	Unrestricted General £	Restricted £	Total £	Unrestricted General £	Restricted £	Total £
Income from:							
Grants, donations and legacies	2	407,841	118,380	526,221	485,077	68,789	553,866
Investments - interest received		175	-	175	226	-	226
Total income		408,016	118,380	526,396	485,303	68,789	554,092
Expenditure on:							
Raising funds	3	99,304	-	99,304	127,198	-	127,198
Charitable activities	4						
Supporting and developing humanist organisations		107,727	-	107,727	110,536	27,711	138,247
Supporting humanists at risk		93,296	83,633	176,929	76,146	35,389	111,535
Advocating humanist values		207,037	57,578	264,615	210,614	64,379	274,993
Total expenditure	3	507,364	141,211	648,575	524,494	127,479	651,973
Net income / (expenditure) for the year		(99,348)	(22,831)	(122,179)	(39,191)	(58,690)	(97,881)
Transfers between funds		(44,119)	44,119	-	(27,056)	27,056	-
Net movement in funds		(143,467)	21,288	(122,179)	(66,247)	(31,634)	(97,881)
Reconciliation of funds:							
Total funds brought forward		467,148	1,522	468,670	533,395	33,156	566,551
Total funds carried forward	16	323,681	22,810	346,491	467,148	1,522	468,670

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

The notes on pages 20 to 30 form part of these financial statements

Humanists International 2020

Balance sheet

As at 31 December 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	10		-	-	-
			-	-	-
Current assets:					
Debtors	11	9,439		21,040	
Cash at bank and in hand		411,490		495,900	
		420,929		516,940	
Liabilities:					
Creditors: amounts falling due within one year	12	74,438		48,270	
Net current assets / (liabilities)			346,491		468,670
Total assets less current liabilities			346,491		468,670
Total net assets / (liabilities)	15		346,491		468,670
The funds of the charity:	16				
Restricted income funds			22,810		1,522
Unrestricted income funds:					
General funds		323,681		467,148	
Total unrestricted funds			323,681		467,148
Total charity funds			346,491		468,670

Approved by the trustees on

and signed on their behalf by



2nd July 2026

..... - Treasurer
Mr Yvan Dheur

The notes on pages 20 to 30 form part of these financial statements

Humanists International 2020

Statement of cash flows

For the year ended 31 December 2025

	Note	2025	2024
		£	£
Net income / (expenditure) for the reporting period		(122,179)	(97,881)
Depreciation charges		-	-
Dividends, interest and rent from investments		(175)	(226)
(Increase)/decrease in debtors		11,601	311,359
Increase/(decrease) in creditors		26,168	(23,729)
Net cash from/(used in) operating activities		(84,585)	189,523
Cash flows from investing activities:			
Dividends, interest and rents from investments		175	226
Net cash provided by / (used in) investing activities		175	226
Change in cash and cash equivalents in the year		(84,410)	189,749
Cash and cash equivalents at the beginning of the year		495,900	306,151
Cash and cash equivalents at the end of the year		411,490	495,900
Analysis of cash and cash equivalents			
		At 31 December 2025 £	At 31 December 2024 £
Cash in hand and at bank		411,490	495,900
Total cash and cash equivalents		411,490	495,900
Analysis of changes in net debt			
		At Start of year £	At end of year £
Cash in hand and at bank		495,900	411,490

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies

a) Company information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in England and Wales. The address of the registered office is Clyde Offices, 48 West George Street, Glasgow, UK G2 1BP.

b) Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

c) Basis of preparation

The financial statements of the company, which is a public benefit entity under FRS 102, have been prepared on a historical cost basis and 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The financial statements have been prepared in Pound Sterling.

d) Going concern

The directors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. As detailed in note 17, in forming this opinion, they have considered the impact of economic and other factors, such as the inflation and global economy uncertainty, on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

e) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There are no judgements that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year

f) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies (continued)

g) Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Members' dues are treated as income when they fall due.
- Life subscriptions are accounted for as deferred income with amounts equal to the annual membership subscription for each life member received from 1997 being released to the Income and Expenditure account each year.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

h) Expenditure and irrecoverable VAT

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

i) Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	- 20% straight line
Computers	- 33% straight line

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies (continued)

j) Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities

k) Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

l) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

2 Donations and Legacies

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations				
Donations	118,528	118,380	236,908	99,541
Donations in kind (deMens.nu)	14,407	-	14,407	21,938
Legacies	(4,584)	-	(4,584)	119,100
Subscriptions				
Supporters' income	16,136	-	16,136	16,881
Member Organisations	263,354	-	263,354	295,854
None - UK	-	-	-	552
	<u>407,841</u>	<u>118,380</u>	<u>526,221</u>	<u>553,866</u>

Donations in 2024 comprised of unrestricted donations of £30,752 and restricted donations of £68,789

Humanists International 2020 (the UK entity) is receiving and processing the membership fees from Member Organisations on behalf of its parent organisation, Humanists International, Inc. (a US not-for-profit 501-c(3) organisation) This income is used for charitable activities to promote and advance humanism around the world. This income is also disclosed in the consolidated financial statements in the US.

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

3 Analysis of expenditure

	Charitable activities				Total Charitable activities £	Support costs £	2025 Total £	2024 Total £
	Cost of raising donations and legacies £	Supporting and developing humanist organisations £	Supporting humanists at risk £	Advocating humanist values £				
Staff costs (Note 6)	47,821	22,215	56,433	51,705	130,353	154,969	333,143	303,976
Accountancy & Bookkeeping	-	-	-	-	-	5,096	5,096	5,360
Audit	-	-	-	-	-	6,000	6,000	6,000
Bank charges	-	-	-	-	-	6,696	6,696	6,598
Consultant staff	-	8,494	25,197	80,943	114,634	-	114,634	127,742
Fundraising campaign costs	930	-	-	-	-	-	930	9,809
General Assembly Staff	-	-	-	-	-	24,765	24,765	19,421
Governance costs	-	-	-	-	-	39,940	39,940	43,906
Insurance	-	-	-	-	-	3,667	3,667	4,771
IT costs	-	-	-	-	-	24,867	24,867	28,726
Office costs	-	-	-	-	-	8,005	8,005	5,773
Other consultancy	-	-	493	-	493	8,533	9,026	4,990
Premises	-	-	-	-	-	2,167	2,167	2,047
Programme costs	-	44,737	16,293	3,974	65,004	-	65,004	78,382
Reports	3,333	391	456	455	1,302	-	4,635	4,472
	52,084	75,837	98,872	137,077	311,786	284,705	648,575	651,973
Support costs	47,220	31,890	78,057	127,538	237,485			
Total expenditure 2025	99,304	107,727	176,929	264,615	549,271		648,575	651,973

Of the total expenditure, £507,364 was unrestricted (2024: £524,494) and £141,211 was restricted (2024: £127,479).

Overheads and support costs, which include governance costs, are allocated between charitable activities. These costs have been apportioned to the various activities on the basis of staff time.

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

3 Analysis of expenditure (continued)

	Cost of raising donations and legacies £	Charitable activities			Total Charitable activities £	Support costs £	2024	Total £
		Supporting and developing humanist organisations £	Supporting humanists at risk £	Advocating humanist values £				
Staff costs (Note 6)	61,682	22,949	47,214	47,316	117,479	124,815		303,976
Accountancy & Bookkeeping	-	-	-	-	-	5,360		5,360
Audit	-	-	-	-	-	6,000		6,000
Bank charges	-	-	-	-	-	6,598		6,598
Consultant staff	-	17,806	7,363	102,573	127,742	-		127,742
Fundraising campaign costs	9,809	-	-	-	-	-		9,809
General Assembly Staff	-	-	-	-	-	19,421		19,421
Governance costs	-	-	-	-	-	43,906		43,906
Insurance	-	-	-	-	-	4,771		4,771
IT costs	-	-	-	-	-	28,726		28,726
Office costs	-	-	-	-	-	5,773		5,773
Other consultancy	-	-	150	-	150	4,840		4,990
Premises	-	-	-	-	-	2,047		2,047
Programme costs	-	66,035	10,507	1,840	78,382	-		78,382
Reports	3,366	332	387	387	1,106	-		4,472
	74,857	107,122	65,621	152,116	324,859	252,257		651,973
Support costs	52,341	31,125	45,914	122,877	199,916			
Total expenditure 2024	127,198	138,247	111,535	274,993	524,775			651,973

Supports costs consist of the following governance costs.

	2025 Total £	2024 Total £
Wages & salaries	55,347	48,812
Employer's NIC	4,980	4,551
Pension costs	4,862	3,722
Staff expenses	12,188	3,023
Audit fees	6,000	6,000
General Assembly Staff	24,765	19,421
Governance costs	39,940	43,906
	148,082	129,435

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

4 Grant making

Included in charitable activities undertaken Programme Costs are the following aggregate grant payments

	Grants to institutions £	Grants to individuals £	2025 £	2024 £
Cost				
Supporting and developing humanist organisations	25,837	18,900	44,737	60,485
Supporting Humanists at Risk	-	8,665	8,665	10,507
At the end of the year	<u>25,837</u>	<u>27,565</u>	<u>53,402</u>	<u>70,992</u>

In 2024, Supporting and developing humanist organisations grants include £33,532 made to institutions and £26,953 made to individuals. In 2024, Supporting humanists at risk grants were all made to individuals.

5 Net incoming resources for the year

This is stated after charging / crediting:

	2025 £	2024 £
Depreciation	-	-
Auditors' remuneration: Audit	6,000	6,000

6 Analysis of staff costs and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages (including termination payments)	252,128	237,367
Social security costs	21,804	20,748
Employer's contribution to defined contribution pension schemes	23,546	14,870
Other staff costs	35,665	30,991
	<u>333,143</u>	<u>303,976</u>

The company directors are not remunerated.

The following number of employees received employee benefits (excluding employer pension costs) during the year in bandings of costs greater than £60,000:

	2025 No.	2024 No.
£60,000 - £69,999	-	1
£70,000 - £79,999	1	-

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

6 Analysis of staff costs and the cost of key management personnel (continued)

Key management personnel in the year:

Chief Executive Officer	Gary Mclelland
Director of Advocacy (Consultant)	Elizabeth O'Casey (until Aug 2025)
Director of Finance & Operations	Jean Zong (until 9 Dec 2025) Timea Szeteiova (from Nov 2025)
Humanists at Risk Co-ordinator	Emma Wadsworth-Jones (until May 2025)
Fundraising and Development Manager	Victoria Howson (until Mar 2025)
Casework and Research Manager	Nick Bull (from June 2025)
Senior Advocacy Officer	Leon Langdon (from Sep 2025)
Membership Manager (Consultant)	Javan Lev Poblador (from April 2025)

All other services were provided by consultants, volunteers or member organisations.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £291,323 (2024: £249,109).

7 Staff numbers

The average head count of employees during the year was 6 (2024: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Raising funds	1.0	1.0
Charitable activities	2.0	2.0
Governance and support	3.0	3.0
	<u>6.0</u>	<u>6.0</u>

8 Related party transactions

Humanists International 2020 (the UK entity) is the subsidiary of Humanists International, Inc. (a US not-for-profit 501-c(3) organisation). The UK entity serves as the administrative arm of the group, with the US entity being its sole member. During the reporting year, the US entity transferred a total of £121,880 to the UK subsidiary for the following purposes: 1) Transferring an EHF liquidation fund received in the US entity to support the EUR Forum Project, total £19,193, 2) Donation of £102,687 from the US entity to support the charitable activities.

The UK entity transferred a total of £24,928 to the US entity for reimbursing consultancy costs for services provided to the UK entity.

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9 Taxation

The charitable company is exempt from corporation tax to the extent that all its income is charitable and is applied for charitable purposes.

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

10 Tangible fixed assets

	Office equipment £	Computers £	Total £
Cost			
At the start of the year	1,716	2,304	4,020
At the end of the year	1,716	2,304	4,020
Depreciation			
At the start of the year	1,716	2,304	4,020
At the end of the year	1,716	2,304	4,020
Net book value			
At the end of the year	-	-	-
At the start of the year	-	-	-

All of the above assets are used for charitable purposes.

11 Debtors

	2025 £	2024 £
Prepayments and accrued income	9,439	2,040
Accrued legacies	-	19,000
	9,439	21,040

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Payments received on account	25,925	-
Deferred income - Life Members	16,081	17,264
Other creditors and accruals	32,432	31,006
	74,438	48,270

13 Deferred income

Deferred income for life members consists of life membership fees received during the period being credited to deferred income whilst a sum equal to the current annual subscription multiplied by the number of life members is released to current income. Deferred income for member organisations represents membership fees received in advance from new member organisations.

	2025 £	2024 £
Balance at the beginning of the year	17,264	18,366
Amount deferred in the year	655	750
Amount released to income in the year	(1,838)	(1,852)
Balance at the end of the year	16,081	17,264

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

14 Financial Instruments

	2025 £	2024 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	420,929	516,940
Carrying amount of financial liabilities		
Measured at amortised cost	74,438	48,270

15 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds 2025 £
Current assets	394,849	-	26,080	420,929
Creditors less than 1 year	(71,168)	-	(3,270)	(74,438)
Net assets at the end of the year	323,681	-	22,810	346,491
	General unrestricted £	Designated £	Restricted £	Total funds 2024 £
Current assets	501,984	-	14,956	516,940
Creditors less than 1 year	(34,836)	-	(13,434)	(48,270)
Net assets at the start of the year	467,148	-	1,522	468,670

16 Movements in funds

	At 1 January 2025 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2025 £
Restricted funds:					
Humanists at Risk	-	12,822	(35,731)	22,909	-
Humanists at Risk MB	1,522	-	(1,522)	-	-
Freedom of Thought Report	-	69,190	(46,380)	-	22,810
European Forum	-	36,368	(57,578)	21,210	-
Total restricted funds	1,522	118,380	(141,211)	44,119	22,810
Unrestricted funds:					
General funds	467,148	408,016	(507,364)	(44,119)	323,681
Total unrestricted funds	467,148	408,016	(507,364)	(44,119)	323,681
Total funds	468,670	526,396	(648,575)	-	346,491

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

16 Movements in funds (continued)

	At 1 January 2024	Incoming resources & gains	Outgoing resources & losses	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted funds:					
Growth and Development	9,933		(9,933)	-	-
Congress Travel Fund	17,717		(17,778)	61	-
Humanists at Risk	-	10,741	(31,301)	20,560	-
Humanists at Risk MB	5,506	104	(4,088)	-	1,522
European Forum	-	57,944	(64,379)	6,435	-
Total restricted funds	33,156	68,789	(127,479)	27,056	1,522
Unrestricted funds:					
General funds	533,395	485,303	(524,494)	(27,056)	467,148
Total unrestricted funds	533,395	485,303	(524,494)	(27,056)	467,148
Total funds	566,551	554,092	(651,973)	-	468,670

Purposes of restricted funds

Restricted Funds consist of donations and grants received to fund specific projects.

The Growth and Development Fund is made available to members and associates of Humanists International in developing countries, to support their growth and development by grants and dedicated training sessions;

The Membership Growth Fund was created in 2009 with an anonymous donation to promote the growth of Humanists International (formerly IHEU) through the development of member organisations;

The Congress Travel fund is used to support travel for humanists to the triennial World Humanist Congress;

The Humanists at Risk Fund is made available to those who are targeted for their non-religious beliefs requiring financial assistance to cover, inter alia, subsistence, legal, relocation, and medical costs. And to help employing the Humanists at Risk Coordinator working to protect activists who risk their lives to defend humanism in their countries;

The Humanists at Risk MB fund is used for the provision of Mubarak Bala's legal services, legal advocates or professional arbitration services (and any other such official services as the legal team may direct);

The European Forum Project fund is used for advocating the priority human rights issues of Humanists International at European Institutions and to work with the European member organisations to help inform advocacy goals and better connect those members to share good practice and work on common campaigns.

The Freedom of Thought Report is an annual publication and a global survey which monitors systemic discrimination, from mandatory religious education to "blasphemy" laws—providing a data-driven foundation for our global advocacy and the protection of freethinkers at risk. The Report serves as an essential tool for diplomats, UN officials, and activists.

Humanists International 2020

Notes to the financial statements

For the year ended 31 December 2025

17 Going concern

The Charitable Company's Directors believe it is appropriate to draw up these accounts on a going concern basis as they believe that adequate sources of funding will be forthcoming in the normal course of events to allow the charity to continue to operate

In making this assessment the Directors have considered the period to June 2026.

18 Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered multi-employer fund. During the year, £23,546 was charged to SOFA (2024: £14,870) and at the balance sheet date there is no outstanding balance (2024: nil).

19 Legal status of the charity

Humanists International 2020 is incorporated as a company limited by guarantee not having any share capital. The liability of members in case of winding up is limited to £1.