



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: 1 January 2021

To: 31 December 2021

Charity name: Friends House Moscow

Charity registration number: 1055965

Company number: 3202589

Objectives and activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | <p>(1) The advancement of religion in accordance with the Faith and Practice of the Religious Society of Friends and in particular (but not so as to limit the generality of the foregoing) to encourage spiritual growth in the countries of the former Soviet Union in accordance with the Faith and Practice of the Religious Society of Friends and to develop and maintain a stable and visible presence in the face of rapidly changing conditions in countries of the former Soviet Union;</p> <p>(2) the provision of training in non-violent communication skills to groups carrying out charitable purposes within the former Soviet Union and thereby help those who are in need within the community.</p> |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>The charity conducts Quaker outreach by translating into Russian, and publishing, books and texts concerned with Quakers and the faith and practice of the Religious Society of Friends. These materials are made available online and in print. The charity also encourages discussion of spiritual matters and the Quaker testimonies to truth, justice, simplicity, peace, and concern for the environment, via social media in the Russian language.</p> <p>The charity supports initiatives by NGOs and individuals in Russia and Ukraine to promote peace, nonviolence, the growth of civil society including volunteer action for good causes, and help for disadvantaged children and others. This is carried out by means of grants for specific projects. This year the following projects were supported:</p> <ul style="list-style-type: none">• Educational and cultural support for refugee and migrant children in Russia• Alternatives to Violence training workshops• Information and advice for conscientious objectors• Education services for orphans |

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| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit. |
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Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
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| Policy on grant making | Para 1.38 | As part of our charitable activity we make grants to small NGOs in Russia and Ukraine, for projects which further the aims of the Charity. Project applications (with translation assistance where needed by our service providers in Moscow) are vetted and considered by the Friends House Moscow International Board, on which the Charity is represented. The Charity acts in accordance with decisions of the Board. When a grant is made the progress of the project and its final outcome are monitored and evaluated by our service providers in Moscow and the results presented to the Board. The relationship of the Charity to the Board is further explained below under "Structure, governance and management". |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | The Charity does not use volunteers in its charitable activities. It has no official volunteers active in publicity and fundraising, though individual supporters sometimes help on an informal basis. We are grateful to our independent examiner for offering services free of charge. |
| Other | | |

Achievements and performance

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| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>Outreach and publishing:</p> <p>Our main vehicle for outreach is the internet. This includes our Russian language website quakers.ru and social media groups in Facebook and <i>vKontakte</i>. During 2022 the numbers of visitors in Facebook and <i>vKontakte</i> continued to increase, and in October were about 403 and 336 respectively. There is also a Quaker channel in Telegram messenger with 72 subscribers. Facebook remains the busiest place of communication about Quakerism in Russian. Facebook and Telegram are both used</p> |
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| | | <p>for informing people about the online Meetings for Worship.</p> <p>The quakers.ru website acts as an online resource centre for Russian-speaking people who are interested in Quakerism. It contains a collection of short articles about Quakers, with new ones added weekly, and our library of e-books for download. In the 6 months to June 2021 there were 31,139 visits to the website, including 3,110 to the books pages.</p> <p>Our e-books are also available from a number of other online channels, including Ridero, Litres.ru, Amazon, Bookmate.com. Other outlets include alternative bookshops in Moscow and St Petersburg.</p> <p>Muriel Payne's book <i>Plague, Pestilence and Famine</i>, translated by Sergei Nikitin, was our main project in 2021. In addition to online publication, a successful crowdfunding exercise gave us the opportunity to print 230 good quality paper copies of the book and to send about 100 copies to several regional libraries and museums.</p> <p>Educational and cultural support for refugee children in Russia:</p> <p>The refugee centre in Moscow provides educational and cultural activities for pre-schoolers who don't attend kindergarten, and tutoring for school age children who have no access to state schools. The centre caters for about 100 children, and more than 120 volunteers work with them. Volunteers include university professors, private tutors, psychologists, lawyers, artists, and concerned citizens, who gain experience in volunteering and learn to work with people who are socially unprotected.</p> <p>FHM provides funding towards stipends for the programme coordinators. We are grateful to German Yearly Meeting of the Religious Society or Friends for giving major support to this project.</p> <p>In early 2021 the Centre held most of the lessons online, but as the pandemic lockdown was slowly reduced they also resumed regular face to face meetings for small groups of 7-10 children with coordinator(s) and volunteers. Children learn Russian, English, Maths, Social Science and Skills, and other subjects. In February-March a group of 36 younger schoolchildren had 42 lessons a week; a group of 40 older schoolchildren had 35-37 lessons a week.</p> <p>The Centre also holds Art Therapy sessions with an artist for 30 children, and offers an Integration via Arts program. In February-March 32 children had regular sessions of Movement Therapy.</p> <p>Work continued until the end of May, and "summer school" activities were also organised.</p> |
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| | | <p>In the autumn, regular sessions were resumed and included 42 lessons per week for 38-40 younger children; 35–37 lessons per week for 40 older children; 20 support group lessons per week for 26 students.</p> <p>The “Equally Diverse” project:</p> <p>A project running from November 2020 to April 2021 was for provision, to schools in the Kaluga region, of books and educational materials for learning Russian as a foreign language. The Russian school system is not yet equipped to work with migrant children who do not speak Russian. The number of children with a migration background in these schools ranges from 15 to 30 percent of the total. The goal of this project was to help these children to integrate into the school environment: to learn Russian, find new friends, and not be marginalised. During the project 352 units of educational and fiction literature and board games were transferred to 10 schools. 30 teachers participated and used manuals and games in their classes; the materials will continue to be used in future years.</p> <p>In autumn 2021 the project expanded geographically, to share the Kaluga experience and develop the Equally Diverse program in Novosibirsk in Siberia, to help a total of 600 children of migrants. From the preliminary report:</p> <p>"Together with colleagues, we started working in 10 schools in Novosibirsk. 30 teachers from Novosibirsk schools with a wide ethnic composition came to our programme for training... For effective work, we purchased and donated 350 units of methodological and fiction literature, and games...</p> <p>We carry out diagnostics for knowledge of the Russian language. One was held in November to find out the level of language with which the children came to the first classes. The next ones will be held in March and May. After that, we will find out how the language level of children has changed when new purchased materials were used in teaching/”</p> <p>Alternatives to Violence training workshops:</p> <p>The Alternatives to Violence Project (AVP) group in Moscow held several workshops in the FHM office. Workshops in February and March included 5-6 participants each. Nine participants attended a workshop in April "About Life and Destiny", and seven attended one in May on “Me and other people”. There was a workshop in December on “About my wishes”, and also an art therapy meeting.</p> <p>FHM also provided funding towards the work of AVP Ukraine. The group worked in Odessa, and also in the cities of Avdeevka, Kharkov, and Zaporozhje. During February to April, four basic</p> |
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| | | <p>workshops were held for grown-ups and two basic workshops for teenagers, both online and offline. They also ran one advanced workshop and one training session for trainers. The facilitators of the project helped Odessa School of Peacebuilding to run two workshops for its activists. In Zaporozhje they ran a training session for young leaders of the city.</p> <p>Work in May to July included two in-person one-day workshops for children and five one-day workshops for teenagers, plus one advanced workshop and one training session for trainers. Training planned for October to November concentrated on bullying prevention for school teachers.</p> <p>Information and advice for conscientious objectors:</p> <p>FHM continues to provide support for the <i>Alternativshchik</i> website for conscientious objectors (payment for hosting plus free technical advice).</p> <p>This year we also supported a separate project “Alternative Civil Service Without Borders” initiated by the human rights organisation “Soldiers’ Mothers of St Petersburg” and covering Russia, Ukraine and Belarus (payment for website and social media development). During the reporting period (November 2020 - October 2021), 58 posts were published on social networks, which included 29 original and 29 reposts. In total, these materials collected 4383 views.</p> <p>The posts included 6 unique materials for Russian-language content on the right to conscientious objection to military service and the development of peacekeeping ideas in different countries.</p> <p>Educational support for orphans:</p> <p>The organisation <i>Big Change</i> helps young people brought up in orphanages to get education and job prospects, and acquire life skills for existing outside the orphanage. It receives funding from various sources (including President Putin), and was recently offered new premises free of charge by the government of Moscow.</p> <p>FHM provided supplementary support to allow <i>Big Change</i> to run an “English Club” which gives students the opportunity to learn English, but also widens their horizons, and expands their general knowledge and social skills.</p> <p>Each Club session includes discussing a different topic, learning new vocabulary, making a presentation, and communicating with volunteers. Efforts are focused on improving knowledge, analytical skills, logic, memory and attention. Assessment shows that students</p> |
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| | | <p>become better able to express themselves and listen to others, and become more confident and open-minded.</p> <p>During the academic year 1 November 2020 - 31 July 2021, Big Change held 15 English Club meetings, which were attended by 1-5 students, 1-2 volunteers and 1-2 teachers. Themes of the meetings included: My pet, In a town, Spring, A superhero, Finger-speech, Easter, England and America in World War II, Celebrities and New Zealand, A basket picnic, etc. In each Club they discussed the topic, learned new vocabulary, prepared a short presentation and communicated with volunteers.</p> <p>During Club meetings teachers worked with students on new vocabulary words and phrases. After each meeting staff at Big Change assessed the results and achievements by using a special skills developments chart. They collected feedback from students, teachers and volunteers. For example, from Anya: "Thanks for the classes! I feel more confident now that I speak English. I really want to learn how to speak on different topics, I think this is very necessary in life. Thank you for helping me and putting up with my mistakes!"</p> |
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Additional information (optional)

You may choose to include further statements where relevant about:

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| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial review

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| Review of the charity's financial position at the end of the period | Para 1.21 | At the end of the period the charity held £78,127 in current assets (cash in hand and on deposit), of which £19,927 comprised restricted funds for defined charitable purposes. Out of the remaining £58,200 in unrestricted funds, £16,500 represents a reserve to cover five months' operating costs. The bulk (£41,700) of the remaining unrestricted funds was earmarked for specific planned charitable expenditure in 2022. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | Our policy is to hold a reserve, equal to the approximate operating costs over five months of our Russian service provider <i>OOO Friends House</i> , on deposit as cash. An additional reserve equal to one month's operating costs is held by our sister US nonprofit Friends House Moscow Support Association. The purpose of the reserve is to permit an orderly winding down of operations should closure become necessary in future. |
| Amount of reserves held | Para 1.22 | £16,500 |
| Reasons for holding zero reserves | Para 1.22 | Not applicable |
| Details of fund materially in deficit | Para 1.24 | Not applicable |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | Not applicable |

Additional information (optional)

You may choose to include further statements where relevant about:

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| Para 1.47 | The charity's principal sources of funds (including any fundraising) | |
| Para 1.46 | Investment policy and objectives including any social investment policy adopted | |
| Para 1.46 | A description of the principal risks facing the charity | |
| | Other | |

Structure, governance and management

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|---|-----------|---|
| Description of charity's trusts: | | |
| Type of governing document: for example, trust deed , memorandum and articles of association etc | Para 1.25 | Memorandum and articles of association |
| How is the charity constituted? for example limited company , unincorporated association , CIO | Para 1.25 | Limited company |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | A trustee is appointed by unanimous agreement of the existing trustees. It is expected that a trustee should normally be a Member or Attender in good standing of Britain Yearly Meeting of the Religious Society of Friends. |

Additional information (optional)

You may choose to include further statements where relevant about:

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| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | <p>The charity collaborates with a 501(c)3 nonprofit in the USA, Friends House Moscow Support Association (FHMSA). Both bodies raise funds and conduct charitable activity in Russia and Ukraine. The collaboration takes the form of a coalition or 'partnership of equals' of charities working together for a common purpose, as described in Charity Commission document CC34.</p> <p>The work is coordinated via a Quaker body, the Friends House Moscow International Board, on which both charities are represented. The International Board sets strategy and makes funding decisions for the work as a whole. The British and American charities act jointly in accordance with the decisions of the Board.</p> |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and administrative details

| | |
|-----------------------------|---|
| Charity name | Friends House Moscow |
| Other name the charity uses | (informally) Friends House Moscow British Committee |
| Registered charity number | 1055965 |
| Charity's principal address | 20 Lakeside AYLESBURY HP19 0FX |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|-----------------|-------------------|-----------------------------------|---|
| 1 | Joseph Irwin | Company Secretary | | |
| 2 | Mary Morris | Chair of Trustees | | |
| 3 | Yvonne Drakeley | Trustee | | |
| 4 | Barbara Forbes | Trustee | | |
| 5 | Daphne Sanders | Trustee | | |
| 6 | Roger Haworth | Treasurer | | |
| 7 | Susan Clarkson | Trustee | | |
| 8 | James Eddington | Trustee | | |

Corporate trustees – names of the directors at the date the report was approved

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|---------------|--|
| Director name | |
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Name of trustees holding title to property belonging to the charity

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|--------------|-----------------------------------|
| Trustee name | Dates acted if not for whole year |
| | |
| | |

Funds held as custodian trustees on behalf of others

| | |
|---|----------------|
| Description of the assets held in this capacity | Not applicable |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | Not applicable |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | Not applicable |

Additional information (optional)

Names and addresses of advisers (optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
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Name of chief executive or names of senior staff members (optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)

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Full name(s)

| | |
|----------------------|--------------------|
| Mary Florence Morris | Joseph Terry Irwin |
|----------------------|--------------------|

Position (for example Secretary, Chair, etc)

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|-------------------|-------------------|
| Chair of Trustees | Company Secretary |
|-------------------|-------------------|

Date

| |
|----------------|
| 31 August 2022 |
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| Charity Name | | Charity No | 1055965 | | |
| Friends House Moscow | | Company No | 3202589 | | |
| Annual accounts for the period | | | | | |
| Period start date | 01/01/2021 | To | Period end date | 31/12/2021 | |

Section A Statement of financial activities (including summary income and expenditure account)

| Recommended categories by activity | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|--|---------------|--------------------|-------------------------|-----------------|-------------|------------------|
| | | £ | £ | £ | £ | £ |
| | | F01 | F02 | F03 | F04 | F05 |
| Income (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 23,608 | 24,358 | - | 47,966 | 60,067 |
| Charitable activities | S02 | 36 | - | - | 36 | 55 |
| Other trading activities | S03 | | - | - | - | - |
| Investments | S04 | 1 | - | - | 1 | 28 |
| Separate material item of income | S05 | 5,299 | - | - | 5,299 | 61,130 |
| Other | S06 | | - | - | - | - |
| Total | S07 | 28,945 | 24,358 | - | 53,302 | 121,280 |
| Expenditure (Notes 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | 996 | - | 996 | 680 |
| Charitable activities | S09 | 39,127 | 38,932 | - | 78,059 | 82,354 |
| Separate material expense item | S10 | | | | | |
| Other | S11 | 3,300 | 438 | - | 3,738 | 510 |
| Total | S12 | 42,427 | 40,365 | - | 82,792 | 83,544 |
| Net income/(expenditure) before tax for the reporting period | S13 | - 13,482 | - 16,008 | - | - 29,490 | 37,736 |
| Tax payable | S14 | - | - | - | - | - |
| Net income/(expenditure) after tax before investment gains/(losses) | S15 | - 13,482 | - 16,008 | - | - 29,490 | 37,736 |
| Net gains/(losses) on investments | S16 | - | - | - | - | - |
| Net income/(expenditure) Extraordinary items | S17 | - 13,482 | - 16,008 | - | - 29,490 | 37,736 |
| Transfers between funds | S18 | - | - | - | - | - |
| Other recognised gains/(losses): | S19 | - | - | - | - | - |
| Gains and losses on revaluation of fixed assets for the charity's own use | S20 | - | - | - | - | - |
| Other gains/(losses) | S21 | - | - | - | - | - |
| Net movement in funds | S22 | - 13,482 | - 16,008 | - | - 29,490 | 37,736 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S23 | 71,682 | 35,935 | - | 107,617 | 69,881 |
| Total funds carried forward | S24 | 58,200 | 19,927 | - | 78,127 | 107,617 |

Section B Balance sheet

| | | Guidance Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|-------------|---------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | - | - | - | - | - |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | - | - | - | - | - |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | - | - | - | - | - |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 58,200 | 19,927 | - | 78,127 | 107,617 |
| Total current assets | | B10 | 58,200 | 19,927 | - | 78,127 | 107,617 |
| Creditors: amounts falling due within one year | (Note 20) | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | | B12 | 58,200 | 19,927 | - | 78,127 | 107,617 |
| Total assets less current liabilities | | B13 | 58,200 | 19,927 | - | 78,127 | 107,617 |
| Creditors: amounts falling due after one year | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 58,200 | 19,927 | - | 78,127 | 107,617 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | | | - | - |
| Restricted income funds | (Note 27) | B18 | | 19,927 | | 19,927 | 35,935 |
| Unrestricted funds | | B19 | 58,200 | | - | 58,200 | 71,682 |
| Revaluation reserve | | B20 | | | | - | |
| Fair value reserve | | B21 | | | | | |
| Total funds | | B22 | 58,200 | 19,927 | - | 78,127 | 107,617 |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

| Print Name | Date of approval dd/mm/yyyy |
|---------------|--------------------------------|
| Roger Haworth | 30/08/2022 |
| Mary Morris | 30/08/2022 |

Signature of director authenticating accounts being sent to Companies House

| Signature | Date dd/mm/yyyy |
|--|--------------------|
|  | 30/08/2022 |
| Mary Morris | Print name |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

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the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

☒

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

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No*

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* -Tick as appropriate

Please disclose:

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| <i>(i) the nature of the change in accounting policy;</i> | |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | |

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| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i> | |
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

| | | |
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| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

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| <i>(i) the nature of any changes;</i> | |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i> | |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

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| <i>(i) the nature of the prior period error;</i> | |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i> | |

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

| | Start of period £ | End of period £ |
|---------------------------------------|-------------------------|-----------------------|
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

| | End of £ |
|--|-------------|
| Net income/(expenditure) as previously stated | |
| <i>Adjustments:</i> | |

Previous period net income/(expenditure)
as restated _____

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Government grants

The charity has received government grants in the reporting period

| Yes* | No* | N/a* |
|--------------------------|-------------------------------------|--------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Support costs

The charity has incurred expenditure on support costs.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.3 EXPENDITURE AND LIABILITIES | | | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.4 ASSETS | | | | |
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | | | |
| | They are valued at cost. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | The depreciation rates and methods used are disclosed in note 14. | | | |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at cost. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and | Yes* | No* | N/a* |

| | | | | |
|---|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Heritage assets | maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at cost. | Yes* | No* | N/a* |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | Yes* | No* | N/a* |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | Yes* | No* | N/a* |
| Debtors | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes* | No* | N/a* |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at fair value except where they qualify as basic financial instruments. | Yes* | No* | N/a* |
| POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE | | | | |

Section C

Notes to the accounts

(cont)

Note 3

Income

| Analysis of income | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|----------------------------------|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies: | Donations and gifts | 22,866 | 12,306 | - | 35,172 | 26,492 |
| | Gift Aid | 624 | 144 | - | 768 | 5,404 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | | 11,908 | - | 11,908 | 28,119 |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | 118 | - | - | 118 | 52 |
| | Other | - | - | - | - | - |
| | Total | 23,608 | 24,358 | - | 47,966 | 60,067 |
| Charitable activities: | Income from primary purpose activities | 36 | - | - | 36 | 55 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 36 | - | - | 36 | 55 |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | 1 | - | - | 1 | 28 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 1 | - | - | 1 | 28 |
| Separate material item of income | Grant from Friends House Moscow Support Association (nonprofit in USA) | 5,299 | - | - | 5,299 | 61,130 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | 5,299 | - | - | 5,299 | 61,130 |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Foreign currency gains/losses | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 28,945 | 24,358 | - | 53,302 | 121,280 |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Restricted income in the prior year as detailed in Note 27.2 which amounted in total to £121,280

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

The grant from Friends House Moscow Support Association (our sister nonprofit in the USA) forms part of a joint collaborative arrangement. For further explanation see Note 29. The amount and prior year amount are as shown above.

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Income in Russian roubles (RUB), US dollars (USD) and euros (EUR) have been translated into sterling using the xe.com exchange rate as at the date of the transaction.

Note 4 Analysis of receipts of government grants

| | Description | This year £ | Last year £ |
|--------------------|-------------|----------------|----------------|
| Government grant 1 | | - | - |
| Government grant 2 | | - | - |
| Government grant 3 | | - | - |
| Other | | - | - |
| | Total | - | - |

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

| | This year £ | Last year £ |
|-----------------|----------------|----------------|
| Seconded staff | - | - |
| Use of property | - | - |
| Other | 118 | 52 |
| | 118 | 52 |

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

The Charity receives small amounts of donated goods for resale. As it is not practical to measure fair value prior to resale, the donated goods are recognised when they are sold and the proceeds from sale are recognised as 'Income from other trading activities' (6.10 FRS 102 SORP).
The Charity is currently not in receipt of any other donated goods, facilities and services except as noted below.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The Charity has no official unpaid general volunteers. We are grateful to our independent examiner for offering services free of charge as noted in the Trustees' Annual Report.

Note 6
Expenditure

| Analysis of expenditure | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| Expenditure on raising funds: | Incurred seeking donations | - | 996 | - | 996 | - |
| | Incurred seeking legacies | - | - | - | - | - |
| | Incurred seeking grants | | | | | |
| | Operating membership schemes and social lotteries | | | | | |
| | Staging fundraising events | | | | | |
| | Fundraising agents | | | | | |
| | Operating charity shops | | | | | |
| | Operating a trading company undertaking non-charitable trading activity | | | | | |
| | Advertising, marketing, direct mail and publicity | - | - | - | - | 680 |
| | Start up costs incurred in generating new source of future income | - | - | - | - | - |
| | Database development costs | - | - | - | - | - |
| | Other trading activities | | | | - | - |
| | Investment management costs: | - | - | - | - | |
| | Portfolio management costs | - | - | - | - | - |
| | Cost of obtaining investment advice | - | - | - | - | - |
| | Investment administration costs | - | - | - | - | - |
| | Intellectual property licencing costs | - | - | - | - | - |
| | Rent collection, property repairs and maintenance charges | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total expenditure on raising funds | - | 996 | - | 996 | 680 |
| Expenditure on charitable activities | Grants to external projects | 3,419 | 26,178 | - | 29,597 | 26,528 |
| | Quaker outreach activities | 29,735 | 12,754 | - | 42,489 | 47,664 |
| | Programme and grant management | 5,973 | - | - | 5,973 | 8,162 |
| | | - | - | - | - | - |
| | Total expenditure on charitable activities | 39,127 | 38,932 | - | 78,059 | 82,354 |
| Separate material item of expense | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other | Bank charges | 687 | - | - | 687 | 492 |
| | Foreign currency gains/losses | 2,546 | - | - | 2,546 | 18 |
| | Repayment of unused restricted grant | - | 438 | - | 438 | - |
| | Miscellaneous expenses | 67 | - | - | 67 | - |
| | | - | - | - | - | - |
| Total other expenditure | | 3,300 | 438 | - | 3,738 | 510 |
| TOTAL EXPENDITURE | | 42,427 | 40,365 | - | 82,792 | 83,544 |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| Activity 1 | | | | | |
| Activity 2 | | | | | |
| Other | | | | | |
| Total | | | | | |

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Expenditure in Russian roubles (RUB) has been translated into sterling using the xe.com exchange rate as at the date of the transaction.

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

| | Description | This year £ | Last year £ |
|---------------------------|-------------|----------------|----------------|
| Extraordinary item 1 | | - | - |
| Extraordinary item 2 | | - | - |
| Extraordinary item 3 | | - | - |
| Extraordinary item 4 | | - | - |
| Total extraordinary items | | - | - |

Section C

Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

| Description/name of party | Related party (Yes or No) | Amount received | | Amount paid out | | Balance held at period end | |
|---------------------------|---------------------------|-----------------|-----------|-----------------|-----------|----------------------------|-----------|
| | | This year | Last year | This year | Last year | This year | Last year |
| | | £ | £ | £ | £ | £ | £ |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - |

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

| Description/name of party | Balance held at period end | |
|---------------------------|----------------------------|-----------|
| | This year | Last year |
| | £ | £ |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

| Support cost (examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of allocation |
|----------------------------|---------------|------------|------------|------------|-------------|------------------------|
| | £ | £ | £ | £ | £ | (Describe method) |
| Governance | - | - | | - | - | |
| | - | - | | - | - | |
| | - | - | | - | - | |
| | - | - | | - | - | |
| Other | - | - | | - | - | |
| Total | - | - | | - | - | |

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 10.1** Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

| This year £ | Last year £ |
|------------------------|------------------------|
| | |
| | |
| | |
| | |

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | - | - |
| Social security costs | - | - |
| Pension costs (defined contribution pension plan) | | |
| Other employee benefits | - | - |
| Total staff costs | - | - |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

| |
|--|
| |
|--|

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

| |
|--|
| |
|--|

| Band | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999 | |
| £70,000 to £79,999 | |
| £80,000 to £89,999 | |
| £90,000 to £99,999 | |
| £100,000 to £109,999 | |
| | |
| | |
| | |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

| |
|--|
| |
|--|

11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|---------------------|---------------------|
| Fundraising | - | - |
| Charitable Activities | - | - |
| Governance | - | - |
| Other | - | - |
| Total | - | - |

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

| |
|--|
| |
| |
| |

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

| |
|--|
| |
| |
| |

Please state the accounting policy for any redundancy or termination payments

| |
|--|
| |
|--|

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

| Analysis | Grants to institutions | Grants to individuals | Support costs | Total |
|--------------|------------------------|-----------------------|---------------|-------|
| Nil | | | £ | £ |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| Total | - | - | - | - |

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

| | |
|-----------|---|
| | <i>Please provide details of charity's URL.</i> |
| No | <i>Provide details below</i> |

| Names of institution | Purpose | Total amount of grants paid £ |
|---|--|-------------------------------|
| Alternatives to Violence Project (Ukraine) | Alternatives to Violence training workshops | 1,189 |
| Soldiers' Mothers | Information/advice for conscientious objectors | 654 |
| "Equally Diverse" project (schools in Kaluga and Novosibirsk) | Education and integration of migrant children | 4,056 |
| Integration center for refugee children "All Kids are the Same" | Refugee Centre and education services | 23,698 |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| Total grants to institutions in reporting period | | 29,597 |
| Other unanalysed grants | | - |
| TOTAL GRANTS PAID | | 29,597 |

Note 14**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|---------------------------------|------------------------------|---------------------------|---|--|-------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | - | - | - | - |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

14.2 Depreciation and impairments

| | | | | | | |
|----------------|----------|----------|----------|----------|----------|---|
| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
| ** Rate | | | | | | |

| | | | | | |
|-----------------------------|---|---|---|---|---|
| At beginning of the year | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | - | - |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

14.3 Net book value

| | | | | | |
|--|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - | - |
| Net book value at the end of the year | - | - | - | - | - |

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

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the name of independent valuer, if applicable

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the methods applied and significant assumptions

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the carrying amount that would have been recognised had the assets been carried under the cost model.

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14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

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(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

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(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

| | Project development costs | Patents and trademarks | Other | Total |
|--------------------------|---------------------------|------------------------|-------|-------|
| | £ | £ | £ | £ |
| At beginning of the year | - | - | - | - |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| Revaluations | - | - | - | - |
| Transfers * | - | - | - | - |
| At end of the year | - | - | - | - |

15.2 Amortisation and impairments

| **Method of amortisation | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|----------|---|
| ** Rate | | | | | |
| At beginning of the year | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Amortisation | - | - | - | - | - |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of year | - | - | - | - | - |

15.3 Net book value

| | | | | |
|---|---|---|---|---|
| Nat book value at the beginning of the year | - | - | - | - |
| Net book value at the end of the year | - | - | - | - |

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

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15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

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15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

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(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

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16.2 Cost or valuation

| | Heritage asset 1 £ | Heritage asset 2 £ | Heritage asset 3 £ | Heritage asset 4 £ | Total £ |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|
| At beginning of the year | - | - | - | - | - |
| Additions | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

16.3 Depreciation and impairments

| | | | | | | |
|----------------|----------|----------|----------|----------|----------|--|
| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance |
| ** Rate | | | | | | |

At beginning of the year

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Disposals

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Depreciation

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Impairment

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Transfers*

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

At end of year

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

16.4 Net book value

Nat book value at the beginning of the year

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Net book value at the end of the year

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

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16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

| At valuation Group A | At cost Group B | Total |
|-------------------------|--------------------|-------|
| £ | £ | £ |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

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16.9 Five year summary of heritage assets transactions

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------------------|------|------|------|------|------|
| | £ | £ | £ | £ | £ |
| Purchases | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | | | | |
| Other | - | | | | |
| Donations | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total additions | - | - | - | - | - |
| | | | | | |
| Charge for impairment | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total charge for impairment | - | - | - | - | - |
| | | | | | |
| Disposals | | | | | |
| Group A - carrying amount | - | - | - | - | - |
| Group B - carrying amount | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total disposals | - | - | - | - | - |

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

| | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|--|-------------------------|--------------------|-----------------------|--------------------|-------|-------|
| Carrying (fair) value at beginning of period | - | - | - | - | - | - |
| Add: additions to investments during period* | - | - | - | - | - | - |
| Less: disposals at carrying value | - | - | - | - | - | - |
| Less: impairments | - | - | - | - | - | - |
| Add: Reversal of impairments | - | - | - | - | - | - |
| Add/(deduct): transfer in/(out) in the period | - | - | - | - | - | - |
| Add/(deduct): net gain/(loss) on revaluation | - | - | - | - | - | - |
| Carrying (fair) value at end of year | - | - | - | - | - | - |

*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

| | Fair value at year end | Cost less impairment |
|--|------------------------|----------------------|
| | £ | £ |
| Cash or cash equivalents | - | - |
| Listed investments | - | - |
| Investment properties | - | - |
| Social investments | - | - |
| Other investments | - | - |
| Total | - | - |
| Grand total (Fair value at year end+Cost less impairment) | | |

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

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17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

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17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

| Description | This year £ | Last year £ |
|--------------|----------------|----------------|
| | | |
| | | |
| | | |
| | | |
| Total | | |

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

| Description | This year £ | Last year £ |
|-------------|----------------|----------------|
| | | |
| | | |
| | | |

| | | | | | | |
|--------------|--|--|--|--|--|--|
| Total | | | | | | |
|--------------|--|--|--|--|--|--|

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C

Notes to the accounts

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

| | Stock | | Donated goods | | Work in progress |
|----------------------------------|------------------|------------|------------------|------------|------------------|
| | For distribution | For resale | For distribution | For resale | |
| | £ | £ | £ | £ | £ |
| Charitable activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other trading activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Total this year | - | - | - | - | - |
| Total previous year | - | - | - | - | - |

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

| | This year £ | Last year £ |
|--------------------------------|----------------|----------------|
| Trade debtors | | |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| Total | - | - |

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|--------------------------------|----------------|----------------|
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| Total | - | - |

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | - | - | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | - | - | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | - | - | - | - |
| Total | - | - | - | - |

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

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Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |

Note 21 Provisions for liabilities and charges

You should complete this note if you have included in the charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

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21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified)..

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|--|------------------------------|
| | |
| | |
| | |
| | |

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| | |
| | |
| | |
| | |

23.3 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

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| |
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Note 24 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

| This year £ | Last year £ |
|------------------------|------------------------|
| - | - |
| - | - |
| 78,127 | 107,617 |
| - | - |
| 78,127 | 107,617 |

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Note 26 **Events after the end of the reporting period**

Please complete this note where events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

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Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

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Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|---|--------------------------|---|---|---------------|------------------|----------------|--------------------------|---|
| Mental Health | R | Promotion of mental health | 966 | - | - 438 | - | - | 528 |
| AVP and Peace | R | Alternatives to violence and peace work | 682 | - | - | - 682 | - | 0 |
| Radley Trust | R | For specific projects by agreement | 3,218 | 3,000 | - | - | - | 6,218 |
| Project work general | R | Project (non-outreach) work | 0 | 11,000 | - 4,709 | - | - | 6,291 |
| Outreach | R | Quaker outreach activities | 17,985 | 1,257 | - 12,754 | - | - | 6,487 |
| Refugee School | R | Support for refugees in Moscow | 13,085 | 7,702 | - 23,698 | 2,911 | - | 0 |
| BEARR Trust | R | For specific projects by agreement | 0 | - | - | - | - | 0 |
| FHMBBC admin and fundraising | R | Admin/fundraising by UK charity | - | 1,399 | - 996 | - | - | 404 |
| Ukrainian refugees via QCEG | R | Support for refugees in central Europe | - | - | - | - | - | - |
| Unrestricted funds | UR | General charitable objects | 71,682 | 28,945 | - 40,197 | - 2,230 | - | 58,200 |
| Other funds (balancing figure) | N/a | N/a | - | - | - | - | - | - |
| Total Funds as per balance sheet | | | 107,617 | 53,302 | - 82,792 | - | - | 78,127 |

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

| | |
|--|--------------------------|
| <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Sterling value is automatically calculated by the accounting system (QuickFile) using the xe.com rate on the transaction date

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|---|--------------------------|--|---|----------------|------------------|----------------|--------------------------|---|
| Mental Health | R | Promotion of mental health | 1,191 | - | - 226 | - | - | 966 |
| AVP and Peace | R | Alternatives to violence and peace work | 600 | 100 | - 18 | - | - | 682 |
| Joseph Rowntree CT | R | texts | - | - | - | - | - | - |
| Radley Trust | R | Advice on conscription/alternative service | 218 | 3,000 | - | - | - | 3,218 |
| Outreach | R | Quaker outreach activities | 25 | 35,143 | - 17,183 | - | - | 17,985 |
| Project work general | R | Project (non-outreach) work | - | 1,206 | - 822 | - 384 | - | 0 |
| Refugee School | R | Support for refugees in Moscow | 16,447 | 19,019 | - 22,984 | 603 | - | 13,085 |
| BEARR Trust | R | Careers help for disabled people | 65 | - | - | - 65 | - | 0 |
| Unrestricted funds | UR | General charitable objects | 51,335 | 62,812 | - 42,311 | - 155 | - | 71,682 |
| | | | - | - | - | - | - | - |
| Other funds (balancing figure) | N/a | N/a | - | - | - | - | - | - |
| Total Funds as per balance sheet | | | 69,881 | 121,280 | - 83,544 | - | - | 107,617 |

| | | | | | |
|---|--|------|-----|-------------------------------------|--------------------------|
| <p>Fund balances carried forward include assets and liabilities denominated in a foreign currency</p> | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">Yes*</td> <td style="width:50%; text-align: center;">No*</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> | Yes* | No* | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Yes* | No* | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | |

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|--|---------------|
| Between unrestricted and restricted funds | Transfers were made where a charitable payment exceeded the restricted funds available. In this case the restricted balance was used up and the remaining requirement fulfilled from unrestricted funds. | 2229.63 |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |

27.4 Designated funds

| Planned use | Purpose of the designation | Amount |
|--------------------|-----------------------------------|---------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | | Last year |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|-----------|
| | | This year | | | | | |
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL | |
| | | £ | £ | £ | £ | £ | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | | |
| Subsistence | | |
| Accommodation | | |
| Other (please specify): | | |
| | | |
| TOTAL | | |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|--|-----------------------|---------------------------------------|---|
| | | | £ | | £ | £ | £ |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Friends House Moscow (internationally) is a collaboration between the U.K. charitable company Friends House Moscow, and a 501(c)3 nonprofit in the USA, Friends House Moscow Support Association (FHMSA). Both bodies raise funds and conduct charitable activity in Russia and Ukraine. The collaboration takes the form of a coalition or 'partnership of equals' of charities working together for a common purpose, as described in Charity Commission document CC34.

The work is coordinated via a Quaker body, the Friends House Moscow International Board, on which both charities are represented. The International Board sets strategy and makes funding decisions for the work as a whole. The British and American charities act jointly in accordance with the decisions of the Board. Thus they are held jointly and individually accountable for the expenditure of funds raised.

As part of its charitable activity, Friends House Moscow makes project grants to small NGOs in Russia. These grants are often made in cash, as are payments for other programme expenses such as fees to translators. For this reason the British Charity runs a cash account in Moscow denominated in Russian Roubles (RUB).

For operational efficiency and convenience, a significant portion (but not necessarily the total) of FHMSA's funds for use in Russia is channelled through the rouble cash account and/or the sterling bank account of the British Charity. Funds originating from FHMSA appear in the British accounts and are shown in the SOFA as a separate material item.

The British Charity does not act as an agent for FHMSA within the meaning of SORP FRS 102 section 19. Nor is there any formal joint venture or other consortium arrangement. The British Charity acts as a principal in that its trustees have discretion as to how the funds are used; however in practice all charitable expenditure is subject to joint decision making between the two bodies, as minuted in the meetings of the International Board conducted under Quaker Business Method.

Under this arrangement, funds from FHMSA that flow via the British accounts are shown in the American (FHMSA) accounts as a donation to the British Charity. In the British accounts (this document) the funds are shown as a separate material item of income (SOFA line S05) and described as "Grant from Friends House Moscow Support Association (nonprofit in USA)".

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/directors/ members of

Friends House Moscow

On accounts for the year ended

31 December 2021

Charity no.:

1055965

Company no.:

3202589

Set out on pages

1-3

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

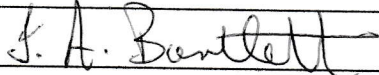
**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *) to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

** Please delete the words in the brackets if they do not apply.*

Signed:




Date:

30 August 2022

Name:

Ian Arthur Bartlett

**Relevant professional
qualification(s) or body
(if any):**



Address:

Flat 1, Kingsdale Court

65 Tower Street

Winchester SO23 8TA

Section B

Disclosure

Only complete if the examiner needs to highlight material problems (E.g.

Accounting records have not been kept in accordance with section 386 of the Companies Act 2006; the accounts do not accord with the accounting records; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanation by any past or present trustee, officer or employee; and in the case of accruals accounts any material inconsistency between the accounts and the trustees' annual report, and in the case of a charitable company with the director's report.)

Give here brief details of any items that the examiner wishes to disclose.