



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 1 January 2023  
Period end date

Period start date To 31 December 2023

**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, and the provision of support for refugees, asylum seekers and other disadvantaged people who are resident within, or citizens of, the countries of the former Soviet Union.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or	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.</p>

services identified in the accounts.		<p><b>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.</b></p> <p><b>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:</b></p> <ul style="list-style-type: none"> <li>• <b>Educational and cultural support for refugee and migrant children in Russia.</b></li> <li>• <b>Training workshops for Alternatives to Violence, and psychological support, in Ukraine, Estonia and Russia.</b></li> <li>• <b>Education services for orphans in Russia</b></li> </ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit.</b>

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p><b>The military action in Ukraine led us last year to year to widen slightly our charitable objects to include as follows, 'the provision of support for refugees, asylum seekers and other disadvantaged people who are resident within, or citizens of, the countries of the former Soviet Union.'</b></p> <p><b>As part of our charitable activity we make grants to small NGOs in Russia, Ukraine Estonia and The Czech Republic 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</b></p>

		<p>represented. The Charity acts in accordance with decisions of the Board.</p> <p>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.</p> <p>The relationship of the Charity to the Board is further explained below under “Structure, governance and management”.</p>
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<p>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.</p>
Other		

## Achievements and Performance

	SORP reference	
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><b>Outreach and publishing:</b> Our main vehicle for outreach is the internet. This includes our Russian language website quakers.ru and social media groups.</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, and our library of e-books for download. New short articles continue to be added weekly.</p> <p>In 2023 we distributed over 200 copies of paper books consisting of 61 titles. Most in demand as e-books were: <i>Celebration of Discipline, Elizabeth</i></p>

		<p><i>Fry, God is Silence, A Light that is Shining, George Fox Speaks for Himself, Quaker Faith and Practice, and Truth of the Heart.</i></p> <p><b>Educational and cultural support for refugee children in Russia:</b></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.</p> <p><b>Alternatives to Violence training workshops:</b></p> <p>The Alternatives to Violence Project (AVP) group in Moscow held two workshops in the FHM office.</p> <p>FHM also supported the AVP group in Tallinn (Estonia) to run joint workshops between refugees from Ukraine, and ethnic Russian citizens of Estonia. The aim was to foster communication and understanding between these two groups.</p> <p><b>Educational support for orphans in Moscow.</b> The organisation Big Change helps young people brought up in orphanages to get education and job prospects, and acquire life skills for existing outside the orphanage</p> <p><b>Educational and cultural support for Ukrainian refugee children in Tallinn (Estonia):</b> In late 2023 we financed the purchase and distribution, by the Tallinn Refugee Centre, of books and used computers for use in schools in Estonian language classes, for refugee children from Ukraine.</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

Review of the charity's financial position at the end of the period	Para 1.21	<b>At the end of the period the charity held £50,612 in current assets (cash in hand and on deposit) of which £2,598 comprised restricted funds for defined charitable purposes. Out of the remaining £48,014 in unrestricted funds, £18,832 represents a reserve to cover five months' operating costs. The bulk of the remaining unrestricted funds (£29,182) was earmarked for specific planned charitable expenditure in 2024.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Our policy is to hold a reserve, equal to the approximate operating costs over five months of our Russian service provider OOO Friends House, 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.</b>
Amount of reserves held	Para 1.22	<b>£50,612</b>
Reasons for holding zero reserves	Para 1.22	<b>Not applicable</b>
Details of fund materially in deficit	Para 1.24	<b>Not applicable</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>Not applicable</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>With the benefit of hindsight, we have identified the risk arising from our trustees being a small group of ageing people. As a consequence, both unexpected death and rapid deteriorations of health have impacted our capabilities. Urgent steps are being taken to address this.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Memorandum and articles of association</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Limited company</b>
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	<b>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.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

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><b>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 purposes for countries or citizens of former countries of the Soviet Union. 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.</b></p> <p><b>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.</b></p>
Relationship with any related parties	Para 1.51	

Other		
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## 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				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## 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

#### 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 trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Joseph Terry Irwin	Mary Florence Morris
Position (eg Secretary, Chair, etc)	Secretary and Director	Chair of Trustees
Date	11 <sup>th</sup> September 2025	

Charity Name		Charity No	1055965		
Friends House Moscow		Company No	3202589		
Annual accounts for the period					
Period start date	01/01/2023	To	Period end date	31/12/2023	

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

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	33 864	17 330	-	51 194	53 451
Charitable activities	S02	843	-	-	843	133
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	106
Separate material item of income	S05	4 887	-	-	4 887	29 770
Other	S06	-	-	-	-	-
<b>Total</b>	S07	39 595	17 330	-	56 924	83 459 28
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	0
Charitable activities	S09	64 342 96	27 255 48	-	91 598	73 654
Separate material expense item	S10	0 00	0 00	-	-	-
Other	S11	8 398 68	0 00	-	8 399	11 752
<b>Total</b>	S12	72 742	27 255	-	99 997	61 902
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	- 33 147	- 9 926	-	- 43 073	21 557
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	- 33 147	- 9 926	-	- 43 073	21 557
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	- 33 147	- 9 926	-	- 43 073	21 557
<b>Transfers between funds</b>	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S19	- 3 254	- 2 746	-	- 6 000	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	- 36 401	- 12 672	-	- 49 073	21 557
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	84 415	15 270	-	99 685	78 127
<b>Total funds carried forward</b>	S24	48 014	2 598	-	50 612	99 685

## Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	-	-	-	-	-
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	50 612	-	-	50 612 40	99 685
<b>Total current assets</b>	B10	50 612	-	-	50 612 40	99 685
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>	B12	50 612	-	-	50 612	99 685
<b>Total assets less current liabilities</b>	B13	50 612	-	-	50 612	99 685
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	50 612	-	-	50 612	99 685
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17				-	-
Restricted income funds (Note 27)	B18		2 598		2 598	15 270
Unrestricted funds	B19	48 014		-	48 014	84 415
Revaluation reserve	B20				-	
Fair value reserve	B21					
<b>Total funds</b>	B22	48 014	2 598	-	50 612	99 685

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

Mary Morris	Date of approval dd/mm/yyyy
	11/09/2025
Jane-Eve Straughton	

Signature of director authenticating accounts being sent to Companies House

Signature	Date 11/09/2025
	
Jane-Eve Straughton	<b>Print name</b>









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\*

☒

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\*

☒

No\*

☐

\* -Tick as appropriate

***Please disclose:***

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

<b><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></b>	
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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).

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

**Please disclose:**

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

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

**Please disclose:**

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

**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

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**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

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## 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"/>

<b>Volunteer help</b>	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"/>
<b>Income from interest, royalties and dividends</b>	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"/>
<b>Income from membership subscriptions</b>	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"/>
<b>Settlement of insurance claims</b>	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"/>
<b>Investment gains and losses</b>	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

<b>Liability recognition</b>	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"/>
<b>Governance and support costs</b>	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"/>
<b>Grants with performance conditions</b>	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"/>
<b>Grants payable without performance conditions</b>	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"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	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"/>
<b>Creditors</b>	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"/>
<b>Provisions for liabilities</b>	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"/>
<b>Basic financial instruments</b>	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

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	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"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

		Yes*	No*	N/a*
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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"/>
<b>Debtors</b>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Current asset investments</b>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>				



**Note 3**

**Income**

	<b>Analysis of income</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds £</b>	<b>Prior year £</b>
<b>Donations and legacies:</b>	Donations and gifts	22 745 08	900 00	-	23 645 08	24 743 91
	Gift Aid	160 59		-	160 59	828 71
	Legacies			-	-	
	General grants provided by government/o ther charities					
		10 958 65	16 429 52	-	27 388 17	27 769 31
	Membership subscriptions and sponsorships which are in substance donations			-	-	-
	Donated goods, facilities and services			-	-	109 00
	Other			-	-	-
	<b>Total</b>	<b>33 864 32</b>	<b>17 329 52</b>	<b>-</b>	<b>51 193 84</b>	<b>53 450 93</b>
<b>Charitable activities:</b>	Income from primary purpose activities					
		43 19		-	43 19	132 73
				-	-	-
				-	-	-
	Other	799 95		-	799 95	
	<b>Total</b>	<b>843 14</b>	<b>-</b>	<b>-</b>	<b>843 14</b>	<b>132 73</b>
<b>Other trading activities:</b>			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income			-	-	106
	Dividend income			-	-	-
	Rental and leasing income			-	-	-
	Other			-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105 72</b>
<b>Separate material item of income</b>	Grant from Friends House Moscow Support Association (nonprofit in USA)	4 887 12		-	4 887 12	29 769 90
				-	-	-
				-	-	-
				-	-	-

<b>Total</b>	4 887 12	-	-	4 887 12	29 769 90
--------------	----------	---	---	----------	-----------

**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	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**TOTAL INCOME**

39 594 58	17 329 52	-	56 924 10	83 459 28
-----------	-----------	---	-----------	-----------

**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 £32,272

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

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

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**

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		109
	-	109

**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**

	<b>Analysis of expenditure</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds £</b>	<b>Prior year £</b>
<b>Expenditure on raising funds:</b>	Incurred seeking donations				-	
	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				-	-
	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				-	-
					-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>	Grants to external projects	18 954	24 182		43 136	35 481
	Quaker outreach activities	17 311	3 074		20 384	31 539
	Programme and grant management	28 078			28 078	6 633
					-	-
	<b>Total expenditure on charitable activities</b>	64 343	27 255	-	91 598	73 654
<b>Separate material item of expense</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other</b>	Bank charges	3 086			3 086	744
	Foreign currency gains/losses				-	12 855
	Miscellaneous expenses	5 312			5 312	360
					-	-
	<b>Total other expenditure</b>	8 399	-	-	8 399	11 752
<b>TOTAL EXPENDITURE</b>		72 742	27 255	-	99 997	61 902

**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					
<b>Total</b>					

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	-	-		-	-	
<b>Total</b>	-	-		-	-	

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

**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	-	-
<b>Total staff costs</b>	-	-

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	-	-
<b>Total</b>	-	-

**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			£	£
			-	-
			-	-
			-	-
<b>Total</b>	-	-	-	-

*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>
<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Alternatives to Violence Project (Ukraine, Estonia, Russia)	Alternatives to Violence training workshops	4 923
NGO Synergy for Nagorno-Karabakh Relief	Help for refugees from Karabakh	3 727
Integration center for refugee children "All Kids are the Same"	Refugee Centre and education services	21 182
Big Change	Education and integration for orphan children	10 286
Big Change - Mental Health project (Radley Trust funded)	Support for young people with mental health problems in residential homes	3 000
FHM OOO - Outreach Russian Language	Translations and printing	17 305
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>60 423</b>
<b>Other unanalysed grants</b>		<b>39 574</b>
<b>TOTAL GRANTS PAID</b>		<b>99 997</b>

**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**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

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.*

--

#### 14.5 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 and significant assumptions*

--

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

--

#### 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*

--

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

--

*(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.*

--

*\* 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*


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

--



#### 15.6 Revaluation

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

<i>the effective date of the revaluation</i>	
<i>the name of independent valuer, if applicable</i>	
<i>the methods applied</i>	
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	

#### 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.*


\* 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.

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

--	--

**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**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance
<b>** Rate</b>						

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.*

--

## 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*


## 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.


## 16.9 Five year summary of heritage assets transactions

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

**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	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

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

--

*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	-	-
<b>Total</b>	-	-
<b>Grand total (Fair value at year end+Cost less impairment)</b>		

**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


**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


**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 £
<b>Total</b>		

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 £
<b>Total</b>		

**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.

**Charitable activities:**

*Opening*

*Added in period*

*Expensed in period*

*Impaired*

*Closing*

**Other trading activities:**

*Opening*

*Added in period*

*Expensed in period*

*Impaired*

*Closing*

**Other:**

*Opening*

*Added in period*

*Expensed in period*

*Impaired*

*Closing*

**Total this year**

**Total previous year**

Stock		Donated goods		Work in progress
For distribution	For resale	For distribution	For resale	
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

**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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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	-	-	-	-
<b>Total</b>	-	-	-	-

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***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.


**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 £
8 029	-
3 000	-
- 3 000	-
- 8 029	-
-	-

**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)..**

In 2023, funds classed as restricted in prior years either in error or beyond the term of the restrictions has been reviewed and corrections made, transferring credit balances to Undistributed Reserves. These include; Radley Trust - £6,000 for core budget in 2020 and 2021, classed as restricted and unused, and credit balances on funds restricted for Mental Health (£240), Alternatives to Violence (£220), and Admin (£16) where, again, relevant costs incurred in prior years were not charged against them.

**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.**


**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


## 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 £
-	-
-	-
50 612	99 685
-	-
50 612	99 685

**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**

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



**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	239 63			- 239 63		-
AVP and Peace	R	Alternatives to violence and peace work	220 06			- 220 06		-
Joseph Rowntree CT	R	Translation and publishing of Quaker texts	-			-		
Radley Trust	R	For specific projects by agreement	6 217 94	3 000 00	- 3 000 00	- 6 217 94		-
Outreach	R	Quaker outreach activities	4 771 89	900 00	- 3 073 60			2 598 29
Project work general	R	Project (non-outreach) work	1 335 46			- 1 335 46		-
Refugee School	R	Support for refugees in Moscow	2 469 95	13 429 52	- 21 181 88	5 282 41		-
BEARR Trust	R	For specific projects by agreement	0 00					0 00
FHMBC admin and fundraising	R	Admin/fundraising by UK charity	16 00			- 16 00		- 0 00
Ukrainian refugees via QCEG	R	Support for refugees in central Europe	- 0 51			0 51		0 00
Unrestricted funds	UR	General charitable objects	84 415 00	39 594 58	- 72 741 64	- 3 253 83		48 014 11
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	<b>-</b>					<b>-</b>
<b>Total Funds as per balance sheet</b>			<b>99 685 42</b>	<b>56 924 10</b>	<b>- 99 997 12</b>	<b>- 6 000 00</b>		<b>50 612 40</b>

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

Yes\* ☒ No\* ☐

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)
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**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	527 52		- 287 89	-	-	239 63
AVP and Peace	R	Alternatives to violence and peace work	- 0 00	2 484 20	- 2 264 14	-	-	220 06
Joseph Rowntree CT	R	texts	-	-	-	-	-	-
Radley Trust	R	For specific projects by agreement	6 217 94		-	-	-	6 217 94
Outreach	R	Quaker outreach activities	6 487 37	5 456 70	- 7 172 18			4 771 89
Project work general	R	Project (non-outreach) work	6 290 52	-	- 4 955 06	-	-	1 335 46
Refugee School	R	Support for refugees in Moscow	- 0 00	22 550 68	-20 080 73	-	-	2 469 95
BEARR Trust	R	For specific projects by agreement	0 00	-	-	-	-	0 00
FHMBC admin and fundraising	R	Admin/fundraising by UK charity	403 80	19 20	- 407 00	-	-	16 00
Ukrainian refugees via QCEG	R	Support for refugees in central Europe	-	1 762 30	- 1 762 81	-	-	- 0 51
Unrestricted funds	UR	General charitable objects	58 200 00	51 187 00	-24 972 00	-	-	84 415 00
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>78 127 15</b>	<b>83 460 08</b>	<b>-61 901 81</b>	<b>-</b>	<b>-</b>	<b>99 685 42</b>

<p>Fund balances carried forward include assets and liabilities denominated in a foreign currency</p>	<p>Yes*</p> <div style="border: 1px solid black; width: 50px; height: 20px; margin: 0 auto; text-align: center; line-height: 20px;">✓</div>	<p>No*</p> <div style="border: 1px solid black; width: 50px; height: 20px; margin: 0 auto;"></div>	<p>58199 8</p>
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**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. Some funds were identified where remaining balances remained for prior years where activity supported by restricted funds was funded from unrestricted reserves and the positive balances have therefore been subsumed into Retained Profits and Undistributed Reserves in 2023.	- 3 253 83
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)".

**Friends House Moscow (British Committee)**

**Charity Number 1055965**

**Examiner's Statement for 2023 Accounts**

Finally I think I can say that this is a fair record of the accounts for the above charity. Hard working and committed friends have eventually overcome the considerable difficulties that have been presented to them, for which they deserve much praise.

The problems have been both in this country and in Russia, the destination of much of the funds, which have greatly furthered the workings of peace in the various extremely worthwhile projects that have been supported. In this country friends have coped with the sad death of a treasurer and the lack of people who have the time, energy, experience and persistence to follow processes through properly, and a few that had that energy, had run out of steam! However the persistence needed is now being found by a few noble friends.

In Russia the extreme difficulties of allocating funds, due to the many restrictions now in place, have been almost insurmountable. Now, I believe that the only methods, which some intrepid friends have found, have stretched the bounds of acceptable risk to the limits. The evidence that funds have reached the intended destinations has now been found thankfully- *This is the crux of the whole purpose of the accounts.* In following years the tracking of funds must be much more consistent and language used to show where money (particularly the larger amounts, say over £500 or £1000) is being sent to, who it goes through, where it arrives and what it's for, must be much plainer- transfers, exchange values, account names, the difference between vouchers and actual receipts (where possible in English at the important stages), management/administration, Quaker education/development or named projects.

However even if all this was done perfectly, because of the methods that now have to be used, the Board needs to think very seriously whether the line of what's acceptable in accounting terms is being crossed at any one stage. Friends House Moscow, its staff and all the people on the way, do incredibly valuable work in an honest and very well intended way, but it is imperative that the Board weigh up the risks that all this now incurs.

Ian Bartlett- August 2025