



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 January 2024
To 31 December 2024

Period start date
Period end date

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>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 the states of the former Soviet Union 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. • Quaker outreach activities in the form of translations and support for Quaker meetings and meditation groups.
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.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p>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.</p> <p>The approach has always been to fund ground breaking projects which, having proved their worth, would be taken up by state funders or Russian charities. This has happened many times in the past but the current conditions make it more difficult.</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>

		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

	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>Outreach and publishing: 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 2024 we published: <i>How We Win</i> by George Lakey <i>The Simple Science of Sanity</i> by Bob Johnson <i>The Inner Life</i> by Rufus Jones <i>The Fighting Sailor turned Peaceable Christian: manifested in the convincement and conversion of Thomas Lurting</i> by Thomas Lurting, <i>Riders on the Storm</i> by Alastair McIntosh</p>

		<p>Most in demand as e-books were: <i>A Light that is Shining</i> <i>Celebration of Discipline</i> <i>Elizabeth Fry</i> <i>Quaker Faith and Practice</i> <i>God is Silence</i> <i>Simple Science of Sanity</i></p> <p>It is also worth mentioning that <i>Good Business Ethics at Work</i>, arguably a minority interest in Russia, had 25 visits.</p> <p>Publishing is becoming the main activity of the charity as supporting civil society groups in Russia becomes more problematic.</p> <p>Visits to the Russian language website from people in countries of the former Soviet Union indicate a desire for spiritual content and accounts of action for social justice, peace and sustainability.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

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	At the end of the period the charity held £53,622 in current assets (cash in hand and on deposit), of which £0 comprised restricted funds for defined charitable purposes. Out of these unrestricted funds, £15,519 represents a reserve to cover five months' operating costs. The bulk of the remaining unrestricted funds (£38,103) was earmarked for specific planned charitable expenditure in 2025.
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 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.
Amount of reserves held	Para 1.22	£ 53,622
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:

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	We are a small and ageing committee. Death of our treasurer this year coinciding with a time of personal issues for the assistant treasurer meant that financial management and access to bank accounts became problematic. In November a new trustee was appointed and appointed as treasurer who has put finances in order. Steps were embarked upon to identify other new trustees.

Other		
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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and articles of association
How is the charity constituted? (e.g 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:

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	German Yearly Meeting, the national body of German Quakers, have representation on the board and are also providing funding, albeit at a lower level than the main funding bodies.
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	Died April 2024 / Resignation recorded at Companies House 15 May 2024	
7	Susan Clarkson	Trustee		
8	Jane-Eve Straughton	Trustee	Appointed 23 October 2024 / Appointment recorded at Companies House 9 January 2025	
9	James Eddington	Trustee		
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 Irwin	Jane-Eve Straughton
Position (eg Secretary, Chair, etc)	Company Secretary	Treasurer
Date	30.09.2025	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name Friends House Moscow		Charity No (if any)	1055965
Annual accounts for the period			
Period start date	01/01/2024	To	Period end date 31/12/2024

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	21 467	2 336	-	23 803	51 194
Charitable activities	S02	687	-	-	687	843
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	15 380	-	-	15 380	4 887
Other	S06	12 930	-	-	12 930	-
Total	S07	50 463	2 336	-	52 800	56 924
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	37 349	11 523	-	48 872	91 598
Separate material item of expense	S10	919	-	-	919	-
Other	S11	-	-	-	-	8 399
Total	S12	38 268	11 523	-	49 790	99 997
Net income/(expenditure) before investment gains/(losses)						
	S13	12 196	- 9 186	-	3 010	- 43 073
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	12 196	- 9 186	-	3 010	- 43 073
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 6 588	6 588	-	-	- 6 000
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	5 608	- 2 598	-	3 010	- 49 073
Reconciliation of funds:						
Total funds brought forward	S21	48 014	2 598	-	50 612	99 685
Total funds carried forward	S22	53 622	-	-	53 622	50 612

Charity Name: Friends House Moscow		Charity No	1055965	
		Company No	3202589	
Annual accounts for the period		Period start date: 01/01/2024		To period end date: 31/12/2024
Section B		Balance sheet		

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	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	66 716	-	-	66 716	50 612
Total current assets		B10	66 716	-	-	66 716	50 612
Creditors: amounts falling due within one year	(Note 20)	B11	13 094	-	-	13 094	-
Net current assets/(liabilities)		B12	53 622	-	-	53 622	50 612
Total assets less current liabilities		B13	53 622	-	-	53 622	50 612
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	53 622	-	-	53 622	50 612
Funds of the Charity							
Endowment funds (Note 27)		B17	-			-	-
Restricted income funds (Note 27)		B18		-		-	2 598
Unrestricted funds		B19	53 622		-	53 622	48 014
Revaluation reserve		B20				-	
Fair value reserve		B21					
Total funds		B22	53 622	-	-	53 622	50 612

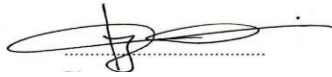
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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
	30.09.2025
Joseph Irwin	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	30.09.2025
Jane-Eve Straughton	Print name

Section C Notes to the accounts

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 the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<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>	
<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 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<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 FRS 102 SORP).

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<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

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

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 _____

Section C		Notes to the accounts		(cont)	
Note 2		Accounting policies			
2.2 INCOME					
<div>This standard list of accounting policies has been applied by the charity except for those ticked 'No' or 'N/a'. Where a different or additional policy has been adopted then this is detailed in the box below.</div>					
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">the charity becomes entitled to the resources;it is more likely than not that the trustees will receive the resources; andthe monetary value can be measured with sufficient reliability.	Yes	No	N/a	
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	
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). 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	
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	
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a	
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	
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	
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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	
	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	
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a	
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. 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	
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a	
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	
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	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. 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	
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	
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	
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	
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. 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	
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	
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	
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a	
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a	
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	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a	
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 <input type="text"/>	Yes	No	N/a	
	They are valued at cost.	Yes	No	N/a	
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. 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 9.3.	Yes	No	N/a	
	They are valued at cost.	Yes	No	N/a	
Heritage assets	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 9.6.1.4.	Yes	No	N/a	
	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. 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. 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. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a	
Debtors	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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a	
	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					

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	Donations and gifts	21 467	-	-	21 467	23 645
	Gift Aid	-	-	-	-	161
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	2 336	-	2 336	27 388
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	21 467	2 336	-	23 803	51 194
Charitable activities:	Income from primary purpose activities	16			16	43
					-	-
					-	-
	Other	671			671	800
	Total	687	-	-	687	843
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:	Grant from Friends House Moscow Support Association (nonprofit in USA)	15 380	-	-	15 380	4 887
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	15 380	-	-	15 380	4 887
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	-	-	-	-	-
	Other (Cash transfer, sterling to roubles)	12 930	-	-	12 930	-
	Total	12 930	-	-	12 930	-
TOTAL INCOME		50 463	2 336	-	52 800	56 924

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 £2,598
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	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.
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	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 £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

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

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
<p>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</p>	<p>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.</p>	<p>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.</p>
<p>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</p>		
<p>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</p>	<p>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.</p>	<p>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.</p>

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Grants to external projects		8 153		8 153	18 954	24 182		43 136
Quaker outreach activities	19 093	3 370		22 463	17 311	3 074		20 384
Programme and grant management	18 256			18 256	28 078			28 078
				-				-
Total expenditure on charitable activities	37 349	11 523	-	48 872	64 343	27 255	-	91 598
Separate material item of expense								
Bank charges	119			119	-	-	-	-
Foreign currency gains/losses				-	-	-	-	-
Miscellaneous expenses	800			800	-	-	-	-
Total	919	-	-	919	-	-	-	-
Other								
Miscellaneous expenses				-	3 086			3 086
Bank Charges				-				-
				-	5 312			5 312
Total other expenditure	-	-	-	-	8 399	-	-	8 399
TOTAL EXPENDITURE	38 268	11 523	-	49 790	72 742	27 255	-	99 997

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last 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

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

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

Section C	Notes to the accounts	(cont)
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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
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Note 9 Support Costs

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

This year

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

Last year

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
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Note 10 **Details of certain items of expenditure**

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 audit or 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.

11.1 Staff Costs

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

This year:

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

Last year:

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	
	This year	Last year
£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	-	-

	This year £	Last year £
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	This year	
	Last year	

Please state the legal authority or reason for making the payment	This year	
	Last year	

	This year £	Last year £
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.

	This year £	Last year £
Total amount of payment	-	-

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

	This year £	Last year £
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.*

	This year	Last year
	£	£
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 for this year and last year, if different

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. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Note 13 Grantmaking

This year:

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

13.2 Grants made to institutions

<p>13.2 Grants made to institutions</p> <p><i>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></p>	No	Please provide details of charity's URL.
	Yes	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Integration center for refugee children "All Kids are the Same"	Refugee Centre and education services	8 153
FHM 000	Quaker outreach, including printing and translations	22 463
FHM 000	Project and grant management	18 256
		-
Total grants to institutions in reporting period		48 872
Other unanalysed grants		919
TOTAL GRANTS PAID		49 791

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

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Alternatives to Violence Project (Ukraine, Estonia, Russia)	4 923	-	-	4 923
NGO Synergy for Nagorno-Karabakh Relief (Azerbaijan)	3 727	-	-	3 727
Integration center for refugee children "All Kids are the Same"	21 182	-	-	21 182
Big Change	10 286			10 286
Big Change - Mental Health project (Radley Trust funded)	3 000			3 000
FHM OOO - Outreach Russian Language	17 305			17 305
	-	-	-	-
Activity or project 7				
Total	60 423	-	-	60 423

13.4 Grants made to institutions

<p><i>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></p>	Yes	Please provide details of charity URL.
	No	Provide details here

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<i>Total grants to institutions in reporting period</i>		-
<i>Other unanalysed grants</i>		-
<i>TOTAL GRANTS PAID</i>		-

Section C	Notes to the accounts	(cont)
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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 (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or 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

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

Last year: 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.

This year	Last year
-	-

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.
- (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.

This year	Last year
£	£
-	-
-	-

* 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 percentage annual deduction.

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

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	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

Net 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

This year:

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

Last year:

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:

	This year	Last year
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.		

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 percentage annual deduction.

Section C **Notes to the accounts** (cont)

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(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

**Basis						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

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

16.5 Impairment

This year

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

--

Last year

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

This year	Last year

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

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

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

	This year	Last year
(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
	£	£	£	£	£
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.

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.

This year:

Analysis of investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

Grand total (Fair value at year end+Cost less impairment)

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

This year	Last year

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

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

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

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

This year	Last year

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

This year	Last 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 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.

This year	Last year

Section C
Notes to the accounts
(cont)
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

This year	Last year
£	£

Section C	Notes to the accounts	(cont)
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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

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

Section C	Notes to the accounts	(cont)
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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	13 094	-	-	-
Total	13 094	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

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 £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 21 Provisions for liabilities and charges

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

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	8 029
Amounts added in current period	-	3 000
Amounts charged against the provision in the current period	-	3 000
Unused amounts reversed during the period	-	8 029
Balance at the end of the reporting period	-	-

21.2 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.

This year	Last year
£13,094 accrued in respect of sums owed at the close of 2024 which have been paid in 2025.	

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).

This year	Last year
	In 2023, funds classed as restricted in prior years either in error or beyond the term of the restrictions were 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), Project work (non-outreach) (£1,335), and Admin (£16), where 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.

This year	Last year

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 conitions 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.

This year

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

Last year

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

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
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		

Section C	Notes to the accounts	(cont)
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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 £
-	-
-	-
66 716	50 612
-	-
66 716	50 612

Section C	Notes to the accounts	(cont)
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Note 25 Fair value of assets and liabilities

	This year	Last year
<p>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.</p>		
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>		

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

Please complete this note 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

	This year	Last year
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'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible 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	-	-	-	-	-	-
AVP and Peace	R	Alternatives to violence and peace work	-	-	-	-	-	-
Joseph Rowntree CT	R	Translation and publishing of Quaker texts	-	-	-	-	-	-
Radley Trust	R	For specific projects by agreement	-	-	-	-	-	-
Outreach	R	Quaker outreach activities	2 598	-	- 3 370	771	-	-
Project work general	R	Project (non-outreach) work	-	-	-	-	-	-
Refugee School	R	Support for refugees in Moscow	-	2 336	- 8 153	5 816	-	-
BEARR Trust	R	For specific projects by agreement	0	-	-	-	-	0
FHMBC admin and fundraising	R	Admin/fundraising by UK charity	- 0	-	-	-	-	- 0
Ukrainian refugees via QCEG	R	Support for refugees in central Europe	0	-	-	-	-	0
Unrestricted funds	UR	General charitable objects	48 014	50 463	- 38 268	- 6 588	-	53 622
								-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			50 612	52 800	- 49 790	-	-	53 622

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

Yes*

No*

<input checked="checked" type="checkbox"/>	<input type="checkbox"/>
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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 (cont)
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'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible 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	240			- 240		-
AVP and Peace	R	Alternatives to violence and peace work	220			- 220		-
Joseph Rowntree CT	R	Translation and publishing of Quaker texts	-			-		-
Radley Trust	R	For specific projects by agreement	6 218	3 000	- 3 000	- 6 218		-
Outreach	R	Quaker outreach activities	4 772	900	- 3 074			2 598
Project work general	R	Project (non-outreach) work	1 335			- 1 335		-
Refugee School	R	Support for refugees in Moscow	2 470	13 430	- 21 182	5 282		-
BEARR Trust	R	For specific projects by agreement	0					0
FHMBC admin and fundraising	R	Admin/fundraising by UK charity	16			- 16		- 0
Ukrainian refugees via QCEG	R	Support for refugees in central Europe	- 1			1		0
Unrestricted funds	UR	General charitable objects	84 415	39 595	- 72 742	- 3 254		48 014
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			99 685	56 924	- 99 997	- 6 000	-	50 612

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

Yes*

No*

✓	
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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

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	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.	- 6 588
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Section C **Notes to the accounts** **(cont)**

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

This year

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				
		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.

Last year

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				
		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.

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)

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.

This year

FALSE

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

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
Peter Morris	Husband of trustee (Mary Morris)	Accrual for payment made to Peter Morris in 2025 to reimburse him for money he paid to cover a cash payment of RRS00k made to the PHM office in Moscow (for Project and Grant Management) via a third party. This sum is "like for like" based on GBP/RRR exchange rates on the date the payment was made (no commission or interest)	£4 270	(£4 270)	£	£
Mary Morris	Trustee	Accrual for payments made to Mary Morris in 2025 to reimburse her for money she paid to cover 2 cash payments of RRS00k each made to the PHM office in Moscow (for Project and Grant Management) via a third party. The total sum is "like for like" based on GBP/RRR exchange rates on the date the Rouble payments were made (no commission or interest)	£8 824	(£8 824)	£	£

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.

No terms or conditions apply.

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

No guarantees given or received.

Last year

TRUE

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

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.

Section C	Notes to the accounts	(cont)
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)".		

Statement on Friends House Moscow British Committee Accounts for Year Ending December 2024

Note from Examiner Ian Bartlett

It was a relief that this year's accounts do seem more straight forward than last year's. I can confirm that they seem to be a fair record of the activities this year. Unfortunately, other than the efforts of the treasurer to successfully unravel some on-going inconsistencies, one reason for their greater simplicity is that less funds have been transferred to the variety of peace projects, compared to other years for the British account.

It is pleasing that the treasurer has been able to re-sort, in a more logical manner, funds for different purposes, particularly making the distinction between "Restricted" and "Unrestricted" funds much clearer. This type of clarification needs to continue next year, in the interests of full transparency, if the board decides to carry on with the charity in its present form.

There are two processes which I'd like to suggest which might aid this clarification process:-

a) Think carefully about continuing to use Quickfile to record transactions and perhaps replace it with a much more user-friendly model eg Xero. The numbered codes, how they work and how funds have been allocated to them is, in my view, unnecessarily complicated and makes understanding what is happening very difficult.

In another system cost centres could be named with descriptions which reflect their actual purpose- Translation, Quaker Outreach Activities. Project Management and Administration, Refugee School, AVP Projects, Big Change. Also I would advise, once these areas have been established, that funds be allocated to them with unambiguous names which can easily be understood, for transparency, eg not put contract management payments into Translation activities or not have two different Outreach cost centres. Be clear about boundaries!

b) I have wondered why the British Association needs to include in their accounts payments from other countries- USA, The Netherlands, Germany, and sometimes France. In the past this has not been an issue and putting them through the British accounts and together on the British report gave a good overall picture. Less and less funds from other countries are actually going through the British accounts now. However now that transference of funds to Moscow is so problematic perhaps it might be simpler if we rely on other countries' own accounting arrangements according to the rules of their country. After all Friends House Moscow itself is an independent company in Moscow and could, and does, receive money from any source.

Finally, there remains the major issue of how funds are now having to be transferred to Moscow, with the difficulties of the Russian situation and the consequent anxiety of keeping within accepted accounting practices. This has been achieved using receipts and copious email evidence and personal knowledge of the people involved, but the board needs to question whether this can continue.

If a safe bank account could be identified to which funds could be transferred and which Friends House Moscow (the Moscow organisation) could access, I wonder whether different organisations here couldn't just send donations to this like any other fund-raising we do for social projects abroad eg in Africa or South America? This, of course, might be easier to say than do but may be the only viable/acceptable way forward