

**THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN  
NORTHUMBRIA AREA QUAKER MEETING**

**REPORT AND FINANCIAL STATEMENTS  
For the year ended 31 December 2021**

**Charity Number 1134532**

**THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER  
MEETING**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 December 2021

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<b>Contents</b>	<b>Page</b>
Trustees annual report	1 to 11
Independent examiners report	12
Statement of Financial Activities (including income and expenditure account)	13
Balance sheet	14
Notes to the financial statements	15 to 26

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## TRUSTEES ANNUAL REPORT For year ended 31 December 2021

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The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 December 2021. The aim is also to explain the role of the Trustees and their relationship with the Area Meeting, which is a worshipping community seeking to live our lives, as individuals and as a community, in accordance with Quaker values and testimonies which are deeply held and long standing. We consider that our existence also provides an amount of public benefit through our everyday activities as described in Section 4 of the Charities Act published by the Charity Commission (see Section 9 below).

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### 1. Objectives and Activities

Our Meeting Houses have again had to stay closed for all or most of the year, so many of our usual activities have not been possible. The global pandemic of Covid19 has proved very challenging in many ways, but has opened up different ways for us to continue our aims.

How we have coped comes under the following 3 headings.

- a) Maintaining the spiritual life of the AM by holding Meetings for Worship by blending virtual and face to face gatherings.
- b) Keeping in contact with and supporting each other, as well as friends and neighbours.
- c) Planning for the future.

### 2. Achievements and Performance

#### Maintaining the spiritual life of the AM by continuing to hold satisfactory Meetings for Worship

As the year progressed we have been able, within certain parameters, to hold Meetings for Worship each Sunday using Zoom as well as meeting face to face.

The few children we have also met for activities on line, and on one occasion, to meet face to face.

Mid-week meetings for worship continue online and are the means of more of us being included than when we needed to travel. We know at the same time that this excludes some Friends, but increasingly we are being able to organise face to face meetings as well. These meetings are generally for worship but do include a time for discussion, socialising and Bible study. There are also book groups and even 'Coffee Mornings' where we share a virtual coffee together.

Several Meetings find that public meetings for discussion provide a good opportunity for Quakers and the public to interact for mutual interest and support. One Meeting supports an initiative called Hexham Debates which are public lectures and are widely acclaimed around the surrounding areas. During Covid19 these have been held using Zoom, but will resume in person as soon as restrictions are lifted. Well-known personalities and speakers who are expert in their fields draw large audiences for lively discussions about topical subjects. During this period, the 13th season, the topics included world population growth, sustainability, housing as a Human Right, climate justice and the future of the UN to name but a few. 'Friends on Fridays' has been part of another Meeting's initiative with the support

# **THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

## **NORTHUMBRIA AREA QUAKER MEETING**

### **TRUSTEES ANNUAL REPORT**

**For year ended 31 December 2021**

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of its Members and involves discussions with Quaker and non-Quaker topics. These Fridays are open to all who wish to attend.

Another has recently taken a small part in Songs of Praise on BBC 1, and has worked with the University of Sunderland to unveil a blue plaque in honour of the work done by Quaker women of the past to help diminish the use of slave goods in Sunderland. It is hoped to develop other ways to work together in the future.

Friends from several Meetings have participated in the COP26 conference in Glasgow, some active in Glasgow, some supporting those who travelled the country to attend and others having vigils for a satisfactory outcome to the talks.

We also have connections to Rammallah School in Palestine. For several years we have maintained an interest in this Quaker run, non-sectarian school. Friends have travelled there to visit, and each year until this one we have invited two pupils to spend time in our Summer school – the Shindig. This has been proved useful in getting the young people of both countries together informally to learn about each other, and has been a wonderful resource. Sadly this was unable to happen in person in 2021, but plans are being made to resume the practice for 2022.

#### Keeping in contact with and supporting each other, as well as friends and neighbours

Mostly this is covered by a) above, but during the year additional support has been needed to help Friends and attenders affected either by Covid19 directly, or through their inability to remain in touch with their Meetings. Many of our Friends are elderly and many live alone. Maintaining contact by regular phone calls and sending cards are important ways of keeping each other connected. Extra phone calls, post cards and even tuition in use of Zoom has been required and in one or two cases access to computers has been provided.

Each Meeting has similar worship activities on Sundays and during the week, but each meeting also has a distinctive character of its own. One rural meeting with an 'enthusiastic group of elderly pensioners' (their description!) has established a community orchard to provide free fruit for all. In spite of the idea being started three years ago, the planning and red-tape delays mean that the first trees will only just be planted at the beginning of 2022

Several of our Meetings have provided Chaplains to serve in our name. Our Chaplains work in three Universities, Durham, Northumbria and Sunderland, a hospital, a hospice and two prisons and all of these offer hope, support and friendship to the communities they serve. As well as the Chaplains we have two Prison Visitors. Unlike the Chaplains the Visitors are not named as Quakers and are available to all who need visiting.

Quakers from a few Meetings have been closely involved with the running of Tyne and Wear Citizens UK started in 2015 to work locally for social justice. We make a great contribution towards social justice – leading to a kinder world. The Green, Fair, Healthy group has started out by getting a North Shields park fit for the locals. It is now moving into monitoring air quality outside schools and seeking to make public transport affordable, in particular to young people in the North East. The work of the Safer Cities group has progressed into making misogynist, racist and Islamophobic hate crime recordable, with the aim of making it illegal. A new and developing group is tackling racism and discrimination and has brought about the resignation of a head teacher with racist attitudes. The Living Wage group is continuing to get employers to sign up, (now 173 across the North East) following the major success with Newcastle University. The campaign for school- based counselling continues,

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## TRUSTEES ANNUAL REPORT For year ended 31 December 2021

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now working with teachers' Unions, as does "Just Change" whereby pupils can retain unspent school meal money, previously disappearing into a black hole of unaccountability. Negotiations to improve mental health have also been tackled. NAM contributes financially to this cause.

### The Northern Friends Peace Board

The Group belief is in the promotion of peace in all its height and breadth, so they are involved in education, and parliamentary discussions re nuclear weapons proliferation, and questioning the supply of arms to Saudi Arabia. Protests and Meetings for Worship continue to be held at Faslane naval base as and when restrictions allow. They rejoiced to hear the Treaty on the Prohibition of Nuclear Weapons (TPNW) had been passed after many months of hard work.

In March 2021 news was coming out of the UK government plans to increase its nuclear arsenal. We united with the statement from Church leaders released on 16 March 2021 that reads, in part: *"The Government's decision in the integrated review of defence, security and foreign policy to increase the number of Trident nuclear warheads the UK can stockpile by more than 40 percent is a retrograde step that will not make any of us safer"* The NFPB are supporting Friends who are preparing to oppose the London arms fair – DSEI – and is part way through a series of online times for reflection and sharing under the title of 'Turning to one another'. Local Friends were able to get a white poppy wreath placed at their local war memorial for International Conscientious Objectors Day on 15th May. Plans are being made for another online event, or events, to mark this occasion.

### Northumbria Conflict Resolution Network

Founded in 2008, this small group has been busy this year in schools working with mindfulness and helping children cope with personal trauma. Also they have been developing an informal partnership with Tyne & Wear Citizens – looking at areas where NRCN can have an input. The Group have organised a teaching and learning day for NAM for its members to participate in developing skills to use in their Meetings.

## **3. Planning for the future**

Problems developed during the past year, especially in those places that have no Meeting House. Access to public places for worship have been restricted during Covid19 and are only just being re-arranged again as the Covid19 rules are being relaxed.

Plans for renovations to one of the Meeting Houses which were well underway have been frustrated by local opposition from neighbours of the Meeting House and so the project has been held up. The poor condition of the premises there frustrates both the worshippers and other users and a speedy acceptance of revised plans is hoped for soon. Friends there are working hard to maintain the level of public service that they have hitherto provided, but are severely hampered by the condition of the building. They have managed to continue to use the building for the preparation and distribution of food parcels to those in need. A programme of discussion groups has been maintained with members themselves providing the topics. These strengthen growth and enrich the spirituality within the Meeting.

# **THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

## **NORTHUMBRIA AREA QUAKER MEETING**

### **TRUSTEES ANNUAL REPORT**

#### **For year ended 31 December 2021**

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Another Meeting without a permanent home at present worked with Zoom until late 2021 after which it was able to find temporary Community premises to share. Ideas for a permanent home are on-going.

These projects will feature again as progress is maintained.

Zoom has opened windows for us over the year which will never be closed again. Worship, discussion, participation in Meetings all over the world, and giving access to visitors from across the world are some of its advantages, together with the reduction in travel expense, and being ecologically friendly. There are still some issues that need addressing to enable it to be used to its full advantage. It seems to work best in smaller Meetings, where the interchange between audience and screen is easily experienced, whereas in large gatherings it is sometimes hard to integrate the real with the virtual.

#### **4. Commitment to Sustainability**

Quakers as a church have committed themselves individually and corporately to act as a sustainable community since our BYM held in 2011. As an area Meeting our vision is to make all our buildings more sustainable and we are actively seeking ideas and materials when renewals and renovations are needed.

Both the plans cited above to obtain and improve or renovate buildings for our own use are being carefully planned to be sustainable in materials used and ongoing fuel costs.

Our LMs with their own premises use green energy suppliers and those who share premises or rent spaces try to influence the energy provision there.

We strive for a green footprint in all cases of repairs and renewals. Travel costs have been reduced and greater use of technology has been made in or communications.

#### **5. Commitment to Equality and Diversity**

We hold our Equality testimony very close to our hearts, in that we, as Quakers, believe everyone is equal, which inspires us to try to change the systems that cause injustice and that stop us being genuine communities.

We constantly seek ways to address issues of inequality, and strive to be a more diverse community ourselves. We hope that our increased use of social media will spread the message that we need to reach a wider audience than at present. Individual Friends work with interfaith groups, refugee and asylum seekers organisations and inter church groups.

Sadly it seems inequalities are increasing in this country and we know we have to work even harder to counteract this happening. Our work in these areas continues with enthusiasm and commitment.

**THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN  
NORTHUMBRIA AREA QUAKER MEETING**

**TRUSTEES ANNUAL REPORT  
For year ended 31 December 2021**

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**6. Reference and administrative details of the charity, its trustees and advisors**

Charity Name	The Religious Society of Friends (Quakers) in Northumbria Area Quaker Meeting	
Registered Charity Number	1134532	
Operational address	Quaker Meeting House West Avenue Gosforth Newcastle upon Tyne Tyne and Wear NE3 4ES	
Trustees	G Moore S Court C Foley M Lemon G H Taylor H Maskill N Barnes J Dean Clerk	Chair (appointed 4 Jan 21)     (resigned 31 Dec 21) (resigned 7 Dec 21) (resigned 31 Dec 21)
Non Trustees	D Westgate ex officio Assistant AM clerk	(resigned 1 Jun 21)
Area Meeting Officer	Michael Long	
Independent Examiner	Philippa Gardiner Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne NE1 8AF	
Bankers	CAF COIF Barclays Lloyds	

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## TRUSTEES ANNUAL REPORT For year ended 31 December 2021

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### 7. Structure, Governance and Management

#### Governing documents

The Religious Society of Friends (Quakers) in Britain – Northumbria Area Meeting is a registered charity, number 1134532, registered 26 February 2010.

Northumbria Area Quaker Meeting is a charity established for the advancement of religion and other charitable purposes such as derive from or bear witness to the principles and practices of the Religious Society of Friends, commonly called Quakers.

The Religious Society of Friends in Britain is a Christian rooted denomination founded in the seventeenth century.

#### Appointment of Trustees

Trustees are appointed by Area Meeting on the basis of names brought forward by NAM Nominations Committee. Nominations process is a key part of the Quaker Business Method: the NAM Nominations Committee is responsible for bringing 'names' to Area Meeting for AM roles. The Committee try to discern by prayerful consideration those in the Meetings they feel would be the best people for the tasks. These 'names' are then approved and appointed, or declined, at the full Area Business Meeting. There is a parallel nominations and appointment system for each of the Local Meetings, for the local roles. Quakers have no paid ministers or officers, we are all ministers in our own way. All functions are undertaken voluntarily by members of the Meeting. If one is invited to take on a certain role it is customary to accept because the nominations process has found you to be the one most suitable for the job even though you may not feel you are the right person to do it. Training is offered for all significant roles by the Woodbrooke Quaker Study Centre in Birmingham, either as residential courses, locally organised day courses with 'Woodbrooke on the Road', or on line. The costs for this training are met from Area Meeting budget.

In line with Quaker practice for most roles, Trustees are appointed for a three year term, which can be extended for a second term by mutual agreement between the Trustee and Area Meeting. Only in exceptional circumstances do Trustees serve a third term. New Trustees receive a detailed induction 'briefing' and are also given opportunities for training.

#### The role of trustees

1. Trustees have developed, and maintain, policies on finance, reserves, ethical investment, insurance, safeguarding, employment, data protection, health and safety. They have developed a complaints policy. They are responsible for ensuring that these policies are upheld by members and attenders of the Area Meeting.
2. Northumbria Area Meeting owns and is responsible for 6 properties: meeting houses for Allendale, Monkseaton, Newcastle, and Stocksfield, a cottage at Allendale which is rented out, and a flat with a sitting tenant in Newcastle on legacy. All property is held by Friends Trusts Ltd, based in London, as custodian trustee, on behalf of the Area Meeting and its constituent LMs.
3. Our investments are managed by Rathbones Greenbank who aim to maintain the long-term purchasing power of the capital on a 'Cautious to Risk' basis. Investments are chosen such that none shall be in companies which invest in prostitution,



# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

## NORTHUMBRIA AREA QUAKER MEETING

### TRUSTEES ANNUAL REPORT

For year ended 31 December 2021

---

munitions and related products, or fossil fuel and mineral extractions, or have more than peripheral engagement in alcohol, tobacco, pornography or gambling.

In addition they are proactive in seeking out investment opportunities for projects which accord with our Quaker values, and suggest them to us. Examples of these would be companies working towards a more sustainable future, actively working towards a peaceful world and promoting green and renewable energy sources. This enables us to be actively involved in how our investments are used.

4. We have one full time employee looking after the building in Newcastle, with increasing involvement in Monkseaton, Stocksfield and Allendale Meeting Houses. Trustees are responsible for ensuring that proper employment contracts are in place. NAM is a member of the Living Wage Foundation, which means that our employee and all regular contractors such as cleaners, are paid the LWF living wage.
5. Health and safety – Implemented with help from our Resources Manager
6. Safeguarding. We have 2 AM safeguarding officers: overseers of each LM consult with them as necessary.
7. Risk assessment. This is supervised by trustees; and acts under guidance from BYM
8. Sustainability. This is necessary in today's world to uphold our testimonies to equality, simplicity, truth and peace.

We are using a group of trustees to take on the responsibility of Treasurer. This system has worked quite efficiently during the past year. However we still seek a willing person to take on the role in the future.

Our full time Area Meeting Resource Manager, has responsibility to look after all our resources, mainly the 4 Meeting Houses which AM owns, and works closely with the LMs. He oversees and advises on issues such as safeguarding, health and safety, and sustainability. We are seeking to employ a part time helper to this role.

#### Decision making

In the Quaker tradition, decisions about policies, charitable activities and priorities are taken by the members of the Area Meeting at regular business meetings, and not by the charity's Trustees, who provide advice and guidance and take responsibility for the statutory and legal duties of the charity. Area Meetings for Worship for Business are open to all members of the Area Meeting, and Local Meetings each appoint representatives. All Local Meetings receive minutes of the business meetings and can comment freely on the work of NAM. Area Meeting meets for business affairs 4 times a year, and in addition there are 4 working group meetings per year to deal with more routine decisions though plans are being considered for updating these arrangements.

Minutes of the Area Meeting record acceptance of new members and transfers of membership and also records marriages, births and deaths.

The 'Quaker Business Method' is a key part of the way that we conduct our affairs. This applies to all Quaker Meetings for Worship for Business and has been followed almost unchanged for over 350 years. The Meetings for Business begin with a short period of silent

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

## NORTHUMBRIA AREA QUAKER MEETING

### TRUSTEES ANNUAL REPORT

For year ended 31 December 2021

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worship. The Clerk is responsible for the agenda and the conduct of the Meeting, and is the servant of the Meeting, taking no part in the discussion, but listening to contributions and discerning the sense of the Meeting. Quakers do not vote, they discern what the right decision for the Meeting is. The decision is then recorded by means of a Minute, and Minutes are written by the clerk and agreed by the Meeting in session after each item. If no definite outcome is discerned or there is obvious disunity, an item may be carried over to a later Meeting, when it usually finds a satisfactory conclusion.

Trustees followed the regulator(s)' guidance in making decisions dealing with conflicts of interest and kept adequate records of the reasons for making those decisions.

#### Organisation

The final constitutional authority of the Religious Society of Friends in Britain is Britain Yearly Meeting (BYM). Its membership consists of all those who are members of the Area Meetings in Britain (approx 70 Meetings) of which Northumbria Area Meeting (NAM) is one. Britain Yearly Meeting meets together annually, this year (2021) in August, and again had to be held 'virtually' on Zoom. Usually around 1600 Friends attend in person, but this number is exceeded by the use of Zoom. Our AM (Area Meeting) sends about six actual representatives and as many other Friends attend who wish to do so voluntarily. Financial help is available to those who are in need.

BYM supports, informs, and upholds all the AMs in the UK. It also develops projects which meet the commitment to undertaking Quaker service for the relief of suffering at home and abroad. Such projects are requested by the members and channelled through to BYM by way of LM's (Local Meetings) to AM and thence to Meeting for Sufferings. They pass through the Agenda Committee to BYM and if accepted by BYM the work is processed by the appropriate departments at Friends House.

An important role of BYM is to be an influence in the political arena, and the forming of social and environmental policies in line with Quaker values.

'Meeting for Sufferings' is the standing executive body entrusted with the proper running, oversight and financial care of Quakers in Britain, and implements the business set by BYM between its annual meetings. It meets four or five times a year, and is attended by Representatives from the Area Meetings. Each representative reports back to their own AM as well as taking local ideas, and concerns to the Meeting for Sufferings. In this way the agenda for each forthcoming BYM arises from the Local Meetings themselves and is tested for its merits all the way through Meeting for Sufferings until becoming accepted or not at BYM.

BYM also, from its offices at Friends House in London, gives advice and support to Quakers throughout Britain. It produces resources for use in Meetings, prepares legal documentation of policies and has a permanent bookshop open to the public. New attenders and enquirers can gain knowledge and inspiration from there. A cafeteria run on socially and ecologically aware lines is also open to the public.

Area Meeting. Each AM supports the work of BYM by annual donations to enable the work to be carried out on our behalf both in the United Kingdom and throughout the world.

# **THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING**

## **TRUSTEES ANNUAL REPORT For year ended 31 December 2021**

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The principal activity of the Area Meeting (AM) is the holding of regular (usually weekly), publicly advertised Meetings for Worship through its Local Meetings (LMs). Meetings for Worship are open to all who wish to attend. There are 8 Local Meetings in Northumbria Area Meeting (NAM): Allendale, Alnwick, Durham, Hexham, Monkseaton, Newcastle, Sunderland and Stocksfield. Northumbria Area Meeting has 219 formally accepted members, and in addition 138 regular attenders as at December 2021. All these members and attenders attend Meetings for Worship in one or other of the Local Meetings.

Quaker faith is rooted in the belief of living our lives according to our spiritual experience. This is the basis of Quaker testimonies to peace, truth, simplicity, equality and sustainability, which guide Quaker behaviour, work and witness. It is seen at work in the non-hierarchical way we run our meetings right up to the working of BYM. This report will describe some of the work and witness undertaken by the 8 Local Meetings.

The charity's Governing Document defines the way it is organised and managed. The Governing document was approved by Northumbria Area Meeting in July 2008 under minute 7/7/08. The Charity was registered with the Charities Commission on 26th February 2010 as Charity Number 1134512: that scheme was agreed on 27th July 2012. On 20th August 2021 we attained status as a Charitable Incorporated Organisation. Charity Number 1195588 and this became effective on 1st February 22. We are undergoing a period of re-establishing the personnel involved as Trustees and their new terms of service. We retain both Charitable registrations as we settle into our new status.

Local Meetings (LMs) are branches of the charity, under the care of NAM Trustees. Each has its own responsibility for the management and running of their Meeting. They have their own treasurer and bank account. The relationship between the LMs and Trustees is set out in a Memorandum of Understanding (MoU). This was written in consultation and agreement with LMs and which each LM is required to sign. The MoU gives delegated authority to the LMs, subject to agreed policies and procedures. Each LM within the Area Meeting has a 'Link Trustee' to whom they can turn for advice and guidance.

### **Risk management**

The charity is aware of the Commission's guidance on risk management including the development of a policy, identifying risks, assessing and evaluating the action(s) to be taken, review, monitor and assess periodically. Trustees are engaged in the process of drawing up an assessment of risk and ways of managing it for NAM.

### **8. Financial Review**

The Religious Society of Friends (Quakers) in Britain Northumbria Area Quaker Meeting is primarily funded by donations. The total income for the year was £432,615 (2020: £145,223). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 December 2021, shows a surplus across all funds of £339,778 (2020: deficit £31,587).

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## TRUSTEES ANNUAL REPORT For year ended 31 December 2021

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The Balance Sheet at 31 December 2021 shows total funds carried forward of £2,371,315 (2020: £2,031,537) of which there are £38,083 restricted funds (2020: £38,083) and £17,000 endowment funds (2020: £17,000).

### Reserves policy

The trustees have reviewed the charity's reserves policy. It is the policy of Northumbria Area Meeting to retain liquid funds in current account and on short-term deposit adequate to meet 18 months of financial activity. Net Current Assets totalled £718,556 (2020: £279,461) - which compared with total expenditure of £161,738 (2020: £168,432).

### Investment policy

Northumbria Area Meeting takes an ethical stance on investments, in preference over financial returns.

## **9. Public Benefit Statement**

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. The trustees have also reviewed the charitable purposes of The Religious Society of Friends (Quakers) in Britain Northumbria Area Meeting, and the external environment, to make sure the Charity is still relevant and needed. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

The objective of Northumbria Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in Northumbria, and beyond.

Within NAM, income and property are used to further the Area Meeting's object by work such as: -

- i) Strengthening the life and witness of Quaker meetings both in the area of NAM and beyond; and providing safe and uplifting Meetings for its Members and Attenders to worship.
- ii) Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- iii) Undertaking Quaker service for the relief of suffering at home and abroad;
- iv) Funding the concerns that Quaker meetings in our area (NAM) or beyond have adopted or agreed to support;
- v) Providing for the pastoral care of individual members and attenders, including assistance to those in need and for education;
- vi) Maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
- vii) Administering and maintaining the organisation of Northumbria Area Meeting and contributing to the support of Britain Yearly Meeting.

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## TRUSTEES ANNUAL REPORT For year ended 31 December 2021

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### 10. Related Party

During the year 7 trustees donated unrestricted amount of £3,360 (2020: £3,360). The donations were issued under normal market conditions and do not form a significant portion of the recipients income.

### 11. Insurance

The charity's insurance policy covers and provides trustee indemnity cover.

### 12. Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16-Dec-2022 ..... and signed on their behalf by:

G Moore

G Moore

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2021

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I report on the financial statements of The Religious Society Of Friends (Quakers) In Britain Northumbria Area Quaker Meeting for the year ended 31 December 2021, which are set out on pages 13 to 26.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of independent examiner's statement

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

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Philippa Gardiner  
Connected Voice Business Services Ltd  
Higham House  
Higham Place  
Newcastle upon Tyne  
NE1 8AF  
Date: 19-Dec-2022



# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>						
Donations and legacies		91,346	-	-	<b>91,346</b>	106,216
Holding public meetings	6	4,600	-	-	<b>4,600</b>	100
Other trading activities	7	6,858	-	-	<b>6,858</b>	440
Investment income	8	30,194	-	-	<b>30,194</b>	28,583
Other income		2,462	-	-	<b>2,462</b>	9,884
Sale of property		297,155	-	-	<b>297,155</b>	-
<b>Total income</b>		<b>432,615</b>	<b>-</b>	<b>-</b>	<b>432,615</b>	<b>145,223</b>
<b>Expenditure on:</b>						
Raising funds	9	6,279	-	-	<b>6,279</b>	5,576
Holding of public meetings	10	155,459	-	-	<b>155,459</b>	162,856
<b>Total expenditure</b>		<b>161,738</b>	<b>-</b>	<b>-</b>	<b>161,738</b>	<b>168,432</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>270,877</b>	<b>-</b>	<b>-</b>	<b>270,877</b>	<b>( 23,209 )</b>
Gains/(losses) on revaluation of investment properties	16	150,000	-	-	<b>150,000</b>	-
Net gains/(losses) on investments	17	68,901	-	-	<b>68,901</b>	<b>( 8,378 )</b>
<b>Net movement of funds</b>		<b>489,778</b>	<b>-</b>	<b>-</b>	<b>489,778</b>	<b>( 31,587 )</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,976,454	38,083	17,000	<b>2,031,537</b>	2,063,124
<b>Total funds carried forward</b>		<b>2,466,232</b>	<b>38,083</b>	<b>17,000</b>	<b>2,521,315</b>	<b>2,031,537</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 26 form an integral part of these accounts.

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## BALANCE SHEET

Charity Number 1134532

As at 31 December 2021

	Notes	£	Total 2021 £	£	Total 2020 £
<b>Fixed assets</b>					
Tangible assets	15		726,069		912,283
Investment property	16		330,000		180,000
Investments	17		746,690		659,793
<b>Total fixed assets</b>			<b>1,802,759</b>		<b>1,752,076</b>
<b>Current assets</b>					
Debtors	18	17,830		20,949	
Cash at bank and in hand		707,402		295,672	
<b>Total current assets</b>		<b>725,232</b>		<b>316,621</b>	
<b>Creditors:</b> amounts falling due within one year	19	<b>( 6,676 )</b>		<b>( 37,160 )</b>	
<b>Net current assets</b>			<b>718,556</b>		<b>279,461</b>
<b>Total assets less current liabilities</b>			<b>2,521,315</b>		<b>2,031,537</b>
<b>Total net assets or liabilities</b>			<b>2,521,315</b>		<b>2,031,537</b>
<b>Funds of the charity</b>					
Unrestricted funds	21		2,316,232		1,976,454
Revaluation reserves	21		150,000		-
Restricted fund	21		38,083		38,083
Endowment fund	21		17,000		17,000
<b>Total funds</b>			<b>2,521,315</b>		<b>2,031,537</b>

The notes on pages 15 to 26 form an integral part of these accounts.

These financial statements were approved by the Board on:

16-Dec-2022

and are signed on its behalf by:

G Moore  
Trustee

G Moore



# **THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING**

## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2021

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### **1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **2 Basis of accounting**

#### **2.1 Basis of preparation**

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Religious Society Of Friends (Quakers) In Britain Northumbria Area Quaker Meeting meets the definition of a public benefit entity under FRS 102.

#### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £2,521,315 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

On 25th January 2022 trustees received an Order under s.105 Charities Act 2011 by which the Charity Commission authorised the transfer of the assets and liabilities of The Trustees of The Religious Society of Friends (Quakers) in Britain – Northumbria Area Meeting, charity number 1134532 (an unincorporated charitable trust) to the newly formed CIO Northumbria Area Meeting of the Religious Society of Friends (Quakers) in Britain, charity number 1195588 (a charitable incorporated organisation). The assets and liabilities of the unincorporated charity have therefore been transferred under merger accounting. The Unincorporated charity is deemed to be a going concern as the assets have been transferred under merger agreement. The accounts have therefore been presented as continuing to operate and all assets and liabilities remain at book or fair value as per the accounting notes.

### **3 Income**

#### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

#### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

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### 3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

### 3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

### 3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### 3.6 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.

### 3.7 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Advice has been received from Britain Yearly Meeting Quaker Stewardship Committee regarding the application of restricted status to specific funds.

In December 2007 members of Stewardship Committee had a meeting with two officials of the Charity Commission to discuss the process of charitable registration which will affect about a third of our AMs during 2008. At this meeting we learned some points about the presentation of our accounts, in response to questions raised some time ago.

Local meetings, within which Friends meet and worship regularly, are regarded as "branches" of the area meeting, which is the overarching body and the charity for registration purposes. Each local meeting needs funds to run; it accounts for the stewardship of these funds to the area meeting. The AM treasurer reports by presenting a set of accounts that incorporates the local meeting accounts (see Quaker faith & practice §4.07 I; revised to become §4.10 in 2007).

We have been accustomed to show local meeting funds as "restricted" in our accounts, since they have clearly been set aside for the purposes of the local meeting. However, the Charity Commission has drawn our attention to the fact that, in accounting terms, these funds should be shown as unrestricted funds which have been "designated" for the purposes of the local meeting.

For a fund to be restricted it must have had a very clear and legally-binding restriction placed on it by the donor. The treasurer should retain evidence of this - for example, a trust created in a Will. Endowment funds are good examples of restricted funds."

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

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### 3.7 Fund accounting (*continued*)

In order to differentiate how Funds can be used, they are categorised according to the following definitions:

Unrestricted Funds (UF) - Funds which are freely available for any purpose of Northumbria Area Meeting.

Designated Funds (DF) - are a subcategory of UF, and are funds which have been set aside for specific purposes, but which remain at the discretion of the Area Meeting. Following the advice of the Charity Commission, given above, Local Meeting Funds and the various Funds held at Area Meeting level are "Designated".

Restricted Funds (RF) - Funds which have been earmarked by the donor or testator for certain specific purposes.

Endowment Funds (EF) - Funds in which the capital must be preserved and only the income may be used for general or specific purposes as specified by the donor or testator.

Northumbria Area Meeting Trustees agreed that the categorisation of funds should follow the advice of the Charity Commission.

## 4 Expenditure and liabilities

### 4.1 Liability recognition

Liabilities are recognised when 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.

### 4.2 Charitable activities

Expenditure on charitable activities includes the costs of grant offerings and other activities undertaken to further the purposes of the charity and their associated support costs.

### 4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### 4.4 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 4.5 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.

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

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### 5 Assets

#### 5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £100 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Freehold	2% Straight line
Investment property	No depreciation
Fixture and fittings	20% Straight line

The functional properties in this Area Meeting comprise 4 Meeting Houses, with the Sunderland Meeting House being sold in the year.

Allendale Meeting House, Wooley Burnfoot, Allendale, NE47 9AA  
Newcastle Meeting House West Avenue, Gosforth, NE3 4ES  
Monkseaton Meeting House, 23 Front Street, Monkseaton, Whitley Bay, NE25 8A  
Sunderland Meeting House, 30 Roker Park Road, Sunderland, SR6 9PG  
Stocksfield Meeting House, Branch End, Stocksfield, NE43 7NA

These properties are held for the furtherance of the Area Meeting's charitable purposes.

There is, in addition, an investment property in the care of Newcastle LM [39 Benton Park Road, Newcastle upon Tyne, NE7 7LX] and an investment property in the care of Allendale LM [Allendale Meeting House Cottage].

After careful review of the guidance contained in the Statement of Recommended Practice "Accounting by Charities" (2005 edition) the trustees decided with effect from 31st December 2009 to include the above properties on the Balance Sheet at a reasonable estimate of their current value.

The charity adopts a policy of measuring its investment property at Fair Value as stated in the accounting policies. Due to the costs associated with valuation of these properties an independent estate agent valuation has been used rather than a qualified independent valuation. Allendale Meeting House cottage has been valued at marked price of £220,000 as at 31st December 2021. A range of estimated fair values for the property were given but the board of Trustees determined that the best estimate was from a local provider with reliable knowledge of the local market and therefore Red Hot Properties valuation was used.

39 Benton Park Road Newcastle was valued at 31st December 2021 by Pat Robson at market value price of £110,000. This market value has been assessed on a vacant possession basis.

The board have considered the above valuations by independent valuers to be the best estimate of fair value and this has been booked in the accounts.

#### 5.2 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.

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<b>6 Holding public meetings</b>					
Friends payment	4,600	-	-	<b>4,600</b>	100
Conf/events					
	<u>4,600</u>	<u>-</u>	<u>-</u>	<u><b>4,600</b></u>	<u>100</u>
<b>7 Other trading activities</b>					
Sales	22	-	-	<b>22</b>	20
Other income	235	-	-	<b>235</b>	420
Credit on heating and lighting	6,601	-	-	<b>6,601</b>	-
	<u>6,858</u>	<u>-</u>	<u>-</u>	<u><b>6,858</b></u>	<u>440</u>
<b>8 Investment Income</b>					
Investment property rent	17,369	-	-	<b>17,369</b>	10,808
Dividends	10,629	-	-	<b>10,629</b>	17,558
Interest	2,196	-	-	<b>2,196</b>	217
	<u>30,194</u>	<u>-</u>	<u>-</u>	<u><b>30,194</b></u>	<u>28,583</u>

Income was £432,615 (2020: £145,223) of which £432,615 was unrestricted or designated (2020: £145,223) and £nil was restricted (2020: £nil).

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<b>9 Raising funds</b>					
Investment management fees	6,279	-	-	<b>6,279</b>	4,183
Property repairs	-	-	-	-	1,393
	<u>6,279</u>	<u>-</u>	<u>-</u>	<u><b>6,279</b></u>	<u>5,576</u>

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

### 10 Holding of public meetings

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<u>Direct costs</u>					
Salaries and wages	29,259	-	-	<b>29,259</b>	32,400
Rates and water	379	-	-	<b>379</b>	969
Premises Insurance	2,994	-	-	<b>2,994</b>	4,670
Light and heat	7,591	-	-	<b>7,591</b>	8,916
Telephone	1,689	-	-	<b>1,689</b>	1,042
Postage and stationery	-	-	-	-	957
Advertising	132	-	-	<b>132</b>	235
Cleaning	3,857	-	-	<b>3,857</b>	3,699
Clerks and Treasurer expenses	96	-	-	<b>96</b>	106
Elders	265	-	-	<b>265</b>	319
Overseers	1,681	-	-	<b>1,681</b>	79
Friends expenses	-	-	-	-	616
Subscriptions	231	-	-	<b>231</b>	398
Books and literature	533	-	-	<b>533</b>	1,009
Speakers expenses	-	-	-	-	365
Event costs	5,367	-	-	<b>5,367</b>	272
Catering	-	-	-	-	28
IT costs	3,680	-	-	<b>3,680</b>	439
Conference	-	-	-	-	1,777
Training	1,606	-	-	<b>1,606</b>	1,825
Contributions to BYM	27,000	-	-	<b>27,000</b>	40,067
Grant to other Quakers	250	-	-	<b>250</b>	3,556
NCRN	-	-	-	-	655
Grant to non Quakers	-	-	-	-	5,750
Rent	3,939	-	-	<b>3,939</b>	3,258
Security	130	-	-	<b>130</b>	428
Maintenance	2,909	-	-	<b>2,909</b>	4,714
Repairs	3,867	-	-	<b>3,867</b>	8,442
Other premises costs	1,274	-	-	<b>1,274</b>	113
Property professional fees	-	-	-	-	644
Equipment purchases	7,160	-	-	<b>7,160</b>	2,470
Donations	-	-	-	-	20
Depreciation	18,214	-	-	<b>18,214</b>	22,187
<u>Support costs</u>					
Bank charges	96	-	-	<b>96</b>	65
Independent examination	3,000	-	-	<b>3,000</b>	2,000
Professional fees	28,260	-	-	<b>28,260</b>	8,366
Trustees expenditure	-	-	-	-	-
	<u>155,459</u>	<u>-</u>	<u>-</u>	<u><b>155,459</b></u>	<u>162,856</u>

Expenditure on charitable activities was £161,738 (2020: £168,432) of which £161,738 was unrestricted or designated (2020: £168,432) and £nil was restricted (2020: £nil).

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

### 11 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	3,000	2,000
Other accountancy services paid to the examiner	4,286	-
	<u>7,286</u>	<u>2,000</u>

There were no other fees paid to the examiner (2020: £nil).

### 12 Analysis of staff costs and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	25,917	30,704
Employers NI	2,359	2,340
Pension costs	984	975
	<u>29,259</u>	<u>34,019</u>

No employee received remuneration above £60,000 (2020: £nil)

The key management personnel of the charity, comprise the Trustees. The total employee benefits of the key management personnel of the charity were £nil.

### 13 Staff numbers

The average monthly head count was 1 staff (2020: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2021 Number	2020 Number
The parts of the charity in which the employee's work		
Charitable activities	1.0	2.0
	<u>1.0</u>	<u>2.0</u>

### 13 Transactions with trustees

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

During the year 7 trustees donated unrestricted amount of £3,360 (2020: £3,360). The donations were issued under normal market conditions and do not form a significant portion of the recipients income.

#### Trustees' expenses

No trustee expenses have been incurred in the year.

#### Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

During the year the one employee related to a trustee received £29,259 (2020: £29,040) from employment with the charity on a normal commercial basis.

### 14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

### 15 Tangible fixed assets

	Freehold Property £	Fixture & Fittings £	Total £
<b>Cost</b>			
Balance brought forward	1,085,000	22,762	<b>1,107,762</b>
Additions	-	-	-
Disposals	( 200,000 )	-	<b>( 200,000 )</b>
<b>Balance carried forward</b>	<b>885,000</b>	<b>22,762</b>	<b>907,762</b>
<b>Depreciation</b>			
Basis	SL	SL	
Rate	2.5%	0.0%	
Balance brought forward	173,600	21,879	<b>195,479</b>
Depreciation charge for year	17,700	514	<b>18,214</b>
Disposals	( 32,000 )	-	<b>( 32,000 )</b>
<b>Balance carried forward</b>	<b>159,300</b>	<b>22,393</b>	<b>181,693</b>
<b>Net book value</b>			
<b>Brought forward</b>	<b>911,400</b>	<b>883</b>	<b>912,283</b>
<b>Carried forward</b>	<b>725,700</b>	<b>369</b>	<b>726,069</b>

### 16 Investment Property

	2021 £	2020 £
Carrying (fair) value at the beginning of period	<b>180,000</b>	180,000
Additions	-	-
Disposals	-	-
Revaluation	<b>150,000</b>	-
Carrying (fair) value at end of year	<b>330,000</b>	180,000

The charity adopts a policy of measuring the investment property at Fair Value as stated in the accounting policies. Due to the costs associated with valuation of these properties an independent estate agent valuation has been used rather than a qualified independent valuation. Allendale Meeting House cottage has been valued at marked price of £220,000 as at 31st December 2021. A range of estimated fair values for the property were given but the board of Trustees determined that the best estimate was from a local provider with reliable knowledge of the local market and therefore Red Hot Properties valuation was used.



# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

### 16 Investment Property (continued)

39 Benton Park Road Newcastle was valued at 31st December 2021 by Pat Robson at market value price of £110,000. This market value has been assessed on a vacant possession basis.

The board have considered the above valuations by independent valuers to be the best estimate of fair value and this has been booked in the accounts.

	Listed £	Unlisted £	2021 £	2020 £
17 Investment				
Carrying (fair) value at the beginning of period	624,159	35,634	<b>659,793</b>	723,089
Additions	151,470	-	<b>151,470</b>	446,133
Disposals	( 133,474 )	-	<b>( 133,474 )</b>	( 501,051 )
Revaluation	68,901	-	<b>68,901</b>	( 8,378 )
Carrying (fair) value at end of year	<u>711,056</u>	<u>35,634</u>	<u><b>746,690</b></u>	<u>659,793</u>

### 18 Debtors and prepayments (receivable within 1 year)

	2021 £	2020 £
Gift aid claim	<b>11,024</b>	13,685
Prepayments	<b>4,163</b>	4,142
Other debtors	<b>2,643</b>	3,122
	<u><b>17,830</b></u>	<u>20,949</u>

### 19 Creditors and accruals (payable within 1 year)

	2021 £	2020 £
Loan	-	28,746
Other creditors	<b>6,676</b>	8,414
	<u><b>6,676</b></u>	<u>37,160</u>

### 20 Events after the end of the reporting period

On 25th January 2022 trustees received an Order under s.105 Charities Act 2011 by which the Charity Commission authorised the transfer of the assets and liabilities of The Trustees of The Religious Society of Friends (Quakers) in Britain – Northumbria Area Meeting, charity number 1134532 (an unincorporated charitable trust) to the newly formed CIO Northumbria Area Meeting of the Religious Society of Friends (Quakers) in Britain, charity number 1195588 (a charitable incorporated organisation). The assets and liabilities of the unincorporated charity have therefore been transferred under merger accounting. The Unincorporated charity is deemed to be a going concern as the assets have been transferred under merger agreement. The accounts have therefore been presented as continuing to operate and all assets and liabilities remain at book or fair value as per the accounting notes.

No other 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.

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

### 21 Analysis of charitable funds

#### For the year ended 31 December 2021

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
<b>Unrestricted funds</b>						
Area Meeting General	35,963	15,369	( 22,852 )	( 56,025 )	-	( 27,545 )
Area Meeting Buildings	5,318	-	-	-	-	5,318
Allendale Local Meeting	190,947	2,601	( 5,238 )	( 837 )	-	187,473
Alnwick Local Meeting	3,880	1,250	( 1,098 )	( 960 )	-	3,072
Durham Local Meeting	13,947	7,250	( 5,890 )	1,042	-	16,349
Hexham Local Meeting	7,298	7,843	( 5,900 )	( 2,496 )	-	6,745
Monkseaton Local Meeting	177,124	5,021	( 8,694 )	( 1,786 )	-	171,666
Newcastle Local Meeting	1,279,731	78,827	( 63,593 )	28,796	68,901	1,392,662
Stocksfield Local Meeting	81,003	9,548	( 7,043 )	( 2,109 )	-	81,399
Sunderland Local Meeting	181,243	304,906	( 41,430 )	34,375	-	479,094
	<u>1,976,454</u>	<u>432,615</u>	<u>( 161,738 )</u>	<u>-</u>	<u>68,901</u>	<u>2,316,232</u>

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
<b>Revaluation reserve</b>						
Allendale Local Meeting	-	-	-	-	120,000	120,000
Newcastle Local Meeting	-	-	-	-	30,000	30,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>

#### For the year ended 31 December 2020

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
<b>Unrestricted funds</b>						
Area Meeting General	13,021	5,774	( 26,144 )	43,312	-	35,963
Area Meeting Buildings	5,318	-	-	-	-	5,318
Allendale Local Meeting	194,102	2,663	( 4,733 )	( 1,085 )	-	190,947
Alnwick Local Meeting	3,609	1,279	( 1,127 )	119	-	3,880
Durham Local Meeting	13,917	8,126	( 4,526 )	( 3,570 )	-	13,947
Hexham Local Meeting	12,964	13,229	( 14,985 )	( 3,910 )	-	7,298
Monkseaton Local Meeting	182,639	9,939	( 12,797 )	( 2,657 )	-	177,124
Newcastle Local Meeting	1,312,373	69,387	( 51,609 )	( 42,042 )	( 8,378 )	1,279,731
Stocksfield Local Meeting	83,007	12,114	( 10,951 )	( 3,167 )	-	81,003
Sunderland Local Meeting	187,091	22,712	( 41,560 )	13,000	-	181,243
	<u>2,008,041</u>	<u>145,223</u>	<u>( 168,432 )</u>	<u>-</u>	<u>( 8,378 )</u>	<u>1,976,454</u>

General unrestricted fund

The 'free reserves' for the local areas

Revaluation reserve

Properties have been valued at 31st December 2021 at fair value as disclosed in note

# THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

### 21 Analysis of charitable funds (continued)

#### For the year ended 31 December 2021

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
<b>Restricted funds</b>						
McClelland Legacy	38,083	-	-	-	-	38,083
Endowment						
Newcastle	10,000	-	-	-	-	10,000
Stocksfield	7,000	-	-	-	-	7,000
	<u>55,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,083</u>

#### For the year ended 31 December 2020

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
<b>Restricted funds</b>						
McClelland Legacy	38,083	-	-	-	-	38,083
Endowment						
Newcastle	10,000	-	-	-	-	10,000
Stocksfield	7,000	-	-	-	-	7,000
	<u>55,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,083</u>

### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor

McClelland Legacy A legacy of £100,000 was received in 2014 from the estate of the late Grigor McClelland. The terms of the legacy are:  
(a) I GIVE the sum of One Hundred Thousand Pounds to the NEWCASTLE LOCAL MEETING OF THE SOCIETY OF FRIENDS to be used for the purposes of individual and corporate development and 'outreach' and services to benefit the local community.

Endowment funds During the Year Ended 31st December 2020, there was no movement in the Stocksfield Endowment Fund which had a balance of £7,000. There was also no movement in the Newcastle Endowment Fund (Regnart Legacy) of £10,000 which was received in 2012 by Newcastle Local Meeting and used as investments.

### 22 Capital commitments

As at 31 December 2021, the charity had no capital commitments (2020: £nil).

**THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN NORTHUMBRIA AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2021

**23 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £
Tangible fixed assets	726,069	-	-	<b>726,069</b>
Investments	1,021,901	54,789	-	<b>1,076,690</b>
Current assets - debtors	17,830	-	-	<b>17,830</b>
Cash at bank	707,108	( 16,706 )	17,000	<b>707,402</b>
Current liabilities - creditors	( 6,676 )	-	-	<b>( 6,676 )</b>
	<b>2,466,232</b>	<b>38,083</b>	<b>17,000</b>	<b>2,521,315</b>

  

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £
Tangible fixed assets	912,283	-	-	<b>912,283</b>
Investments	785,355	54,438	-	<b>839,793</b>
Current assets - debtors	20,949	-	-	<b>20,949</b>
Cash at bank	278,025	647	17,000	<b>295,672</b>
Current liabilities - creditors	( 20,158 )	( 17,002 )	-	<b>( 37,160 )</b>
	<b>1,976,454</b>	<b>38,083</b>	<b>17,000</b>	<b>2,031,537</b>