

# Quakers in Yorkshire

Annual Report and Financial Statements  
for the Year Ended 31 December 2024

Crozier Jones LLP  
Chartered Certified Accountants & Registered Auditors  
9/13 Thorne Road  
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South Yorkshire  
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## **Quakers in Yorkshire**

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# **Quakers in Yorkshire**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

### **Objectives and activities**

#### ***Objectives, strategies and activities***

The object of Quakers in Yorkshire per the governing document is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in areas of the participant meetings and beyond. This is the region of Yorkshire covered by the seven participating area meetings and beyond.

It exercises this responsibility partly by holding four open meetings each year. These undertake necessary administration, appoint to roles, hear reports and testimonies, learn about the work and witness of Quakers and hear about charitable work of interest to Quakers. The charity organises activities for children, young people and all-age communities. It provides grants for outreach and the maintenance of meeting houses. It publishes a triennial Book of Members and Attenders as well as quarterly newsletters and maintains a website. It also administers a number of regional Quaker trusts.

#### ***Public benefit***

In reviewing the last year and considering the objectives for the next year, the trustees have taken into account the Charity Commission guidance on public benefit. Quarterly open meetings provide education, stimulus and fellowship to enhance the worship and witness of Quakerism. Financial resources are used to provide grants to support the education of children, and to maintain and refurbish the wide range of meeting houses across the region. A particular focus is on providing opportunities for children and young people to meet together during their developing years. Support is provided for reaching out to introduce the wider public to Quaker worship and witness in the world.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Quakers in Yorkshire**

### **Trustees' Report (continued)**

#### **Achievements and performance**

##### **GENERAL**

2024 was a successful year for the activities under the auspices of Quakers in Yorkshire. This was particularly the case with the youth events of Junior holidays, Yorkshire Friends Holiday School and the revitalised Link Group. These provide Quaker social activities for a wide young age range and do so in a safe environment with the strong support of parents and Friends. The youth events would not be possible without the teams of volunteers who devote time and effort to ensure that inclusive programmes are provided.

##### **QUARTERLY MEETINGS**

The quarterly meetings of Quakers in Yorkshire are the forum for its two main roles of administration and inspiration. All members and attenders from constituent area and local meetings are eligible to attend. At the meetings all necessary appointments are made and information disseminated about activities in support of the objectives. The meetings provide inspiration through opportunities for learning, fellowship and spiritual enrichment. The Arrangements Committee, convened by the Clerks of Quakers in Yorkshire, decides on venues, topics and speakers. This representative committee creates and arranges programmes which aims to deepen knowledge and understanding of Quakerism.

The quarterly meetings in 2024 were held as blended meetings so that people could attend either in-person, or online. Mostly this worked well and enabled a more diverse attendance. The January meeting was held at Carlton Hill meeting house in Leeds which is a good venue with excellent opportunities for interaction. The April meeting was at Huddersfield meeting house and the July meeting at New Earswick meeting house and community centre. The last meeting of the year in October was hosted by The Mount School in York.

The January 2024 meeting heard reports from Junior Holidays, Holiday School, Easter Settlement, the Under 19s Coordinating Group, Outreach Project Committee, Yorkshire Youth Development Worker and the Racial Justice Group. There was a session hearing about the national Young Friends General Meeting and an exploration of new ways for Quaker meetings to engage with all-age communities.

The April 2024 meeting had the theme of peace with talks on initiative locally by Huddersfield meeting, the Ramallah Friends School on the West Bank of Israel, the work of the Ecumenical Accompaniment Programme in Palestine and Israel, and the activities of the Northern Friends Peace Board. The afternoon session heard about the Swords into Ploughshares project and engaged with the peace education programmes of Quaker Peace and Social Witness.

The July 2024 meeting heard the trustees report on the previous year as well as reports from the trustees of Glenthorne Quaker Centre and from Breckenbrough school which is a Quaker run school providing specialist teaching for boys with autism who have been unable to settle in mainstream schools. The meeting also celebrated the 400th anniversary of the birth of George Fox in July 1624 with a talk and a series of displays and presentations open to the public.

The October 2024 meeting heard reports from Bootham and The Mount schools, including presentations by students. There was also a session on the proposals to simplify Quaker governance in Yorkshire by merging the charitable functions.

## **Quakers in Yorkshire**

### **Trustees' Report (continued)**

#### **JUNIOR HOLIDAYS**

Two very successful Junior Holidays weekends were held in 2024. Both were fully booked so the organisers are planning a third weekend in 2025. The first Junior Holiday in June was held at Curley Hill, Ilkley, where 33 young people age 6 to 13 attended and made good use of the natural site. A weekend in September at Barmoor was attended by 20 young people. This is an ever popular venue but with limited capacity. Both weekends rely on teams of dedicated volunteers.

#### **HOLIDAY SCHOOL**

The 2024 Yorkshire Friends Holiday School was held over a week in August at Bootham school. This year 63 young peoples aged between 13 and 18 attended, supported by volunteers, some of whom had attended in past years. This model works well and has enabled an inclusive friendly atmosphere to be maintained. The theme for the successful week was "A waste of a world" which explored the issues around the climate emergency.

#### **LINK GROUP**

The Link Group has already become an integral part of the youth activities in Yorkshire. It had been dormant for many years and then revived by the Youth Development Worker. Thus showing in a short time that there is demand from young people in school years 7 to 13 to meet over a weekend in a distinctly Quaker space. The Group met online and over weekends at Scarborough, York and Barmoor. All were popular and successful. Until the Barmoor event, the weekends were under the auspices of Britain Yearly Meeting, but responsibility has now transferred to Quakers in Yorkshire.

#### **EASTER SETTLEMENT**

Easter Settlement has been held annually for many years. It is a gathering which enables a community to strengthen spiritual and witness roots. The theme of the 2024 event was 'Hope, Seeing Light in the Darkness' and was again held at Cober Hill, near Scarborough. It was a successful event attended by 40 adults and 1 child. The decision had been made not to make it a family event as recent years has shown that the residential costs are too high for many families. A review by the planning group has led to the decision not to hold a formal event in 2025. Instead there will be a new all-age Yorkshire Quaker Camp.

#### **OUTREACH**

The Outreach Projects Committee provides grants to support outreach projects initiated by local meetings. In 2024, four grants were made, including a publication to encourage attendance at a meeting, an elderly social club, a shared worlds creative community event and a Quaker Quest outreach event.

#### **BOOK OF MEMBERS AND ATTENDERS**

Every three years Quakers in Yorkshire compiles and publishes the Book of Members and Attenders. This lists the contact details of all those attached to meetings in Yorkshire and who have consented to have their names published. It is only available as a printed book to reduce the opportunities for misuse of the data. Trustees are grateful for the considerable effort involved in compiling the book. Sales of the book indicate that it continues to be a valuable part of the services provided by Quakers in Yorkshire.

#### **RACIAL JUSTICE GROUP**

The Racial Justice Group continues to provide advice and guidance on racial justice issues. It was formed in the wake of developments both in this and other countries which recognised that there was often overt prejudice, even in societies which consider themselves to be anti-racist. The quarterly meetings now have standing agenda item of reports from the Racial Justice Group.

#### **SAFEGUARDING**

Quakers in Yorkshire takes safeguarding of children and vulnerable adults very seriously. There is a Safeguarding Coordinator and Deputy who are trained to deal with any issues. The Safeguarding Coordinator was also a trustee in 2024. The Under 19's Committee also advises on safeguarding issues at events and aims to highlight best practice. Advice is available from Quakers in Britain and from 31:8, a national safeguarding advice charity. A comprehensive safeguarding policy was agreed in 2021 and is reviewed annually.

## **Quakers in Yorkshire**

### **Trustees' Report (continued)**

#### **APPOINTMENTS**

Quakers in Yorkshire is responsible for making a range of appointments. This is done by the quarterly meetings on the recommendation of the Quakers in Yorkshire Nominations Committee. This hard-working, representative, committee depends on dedicated volunteers seeking the right name for each role. It finds Friends willing to serve on the many internal roles needed to keep the organisation running. Also found are governors for Bootham, The Mount and Breckenbrough schools and trustees for Glenthorne Quaker Centre.

#### **YORKSHIRE YOUTH DEVELOPMENT WORKER**

Britain Yearly Meeting - the national Quaker charity - employs a youth development worker based in Yorkshire. This is funded by the seven area meetings which make up Quakers in Yorkshire. The project has been running very successfully for a number of years and area meetings have now agreed to extend it for another three years until mid-2028.

Quakers in Yorkshire has a strong interest in encouraging and supporting the work as the role holder is able to make a major contribution towards the success and growth of the youth activities. Active support for Junior Holidays, Holiday School and the Link Group are particularly valuable. The role-holder has been working with local and area meetings to promote and encourage more young people to take part in Quaker sponsored activities. Many young people value Quakerism but not necessarily in the ways favoured by older people.

#### **LOCAL DEVELOPMENT WORKER**

In addition to the Youth Development Worker, Britain Yearly Meeting also employs a Local Development Worker in Yorkshire to work with Meetings and Friends to enhance worship, witness and community action. This post is now in its fourth year and has been successful in developing projects which aim to re-invigorate Quakerism in Yorkshire. Both the Local and Youth Development Workers have led an initiative to hold a Yorkshire Quaker Camp in 2025 which is intended to be a low-cost event to foster an all-age community.

#### **SIMPLIFYING GOVERNANCE**

Quakers in Yorkshire has been sponsoring an on-going consideration of how to simplify our relatively complex organisation. It started in 2019 with the Group to Reinvigorate and Simplify Processes and Practices (GRASP). This published a report in 2021 with recommendations for ways to simplify procedures with the aim of re-invigorating Yorkshire Quakerism. Since then local and area meetings have been considering how to simplify their governance. There is strong support for finding ways of reducing the complex structure inherited from the past. In 2023 consultations supported the principle of having a single charity replacing the seven area meeting charities. The area meetings would be retained for Quaker worship and witness. In 2024 firm proposals were developed and the area meetings have committed to the merged charity. Quakers in Yorkshire Trustees also agreed that it would merge into a Yorkshire wide charity.

## **Quakers in Yorkshire**

### **Trustees' Report (continued)**

#### **Financial review**

The 2024 financial year was relatively stable with all the component parts of the accounts performing according to budget. About three quarters of the turnover was due to the residential youth and other activities (Easter Settlement, Junior Holidays, Link Group and Holiday School). The organisers of the residential events aim to cover costs whilst enabling a wide range of participants to attend. This included offering bursaries to those unable to afford the fees. Trustees are very appreciative that successful events were held in 2024, both in terms of numbers attending and financially.

Apart from the activities, the other income came from donations, sale of Books of Members and Attenders and from investments. The donation income was mainly made up of the contributions, or subscriptions, from the seven area meetings who are the core of Quakers in Yorkshire. These contributions are vital in enabling Quakers in Yorkshire to support the administration and offer outreach grants to local meetings.

The investment income comes from the inherited funds given in the past. These are mostly restricted and the income can only be used for the defined purposes. The income in 2024 was similar to the previous year but was still is only 2% of the capital value of the funds.

The increase in expenditure in the current year is mainly due to the donation of £42,427 to the Glenthorne Quaker Centre as outlined below.

#### **Policy on reserves**

At the year end total reserves carried forward were £878,724, made up of £26,666 unrestricted funds, £261,691 restricted funds and £590,367 endowment funds.

The reserves are held to allow the charity to carry out its charitable objectives in the short, medium and longer term. The trustees ensure that the level of reserves held complies with the reserves policy, which is reviewed annually. The reserves policy aims to have a minimum level of unrestricted funds of one quarter of the anticipated expenditure for the forthcoming year, and a maximum desired level of one half of the anticipated expenditure. Reserves at 31 December 2024 were within that range.

Three of the funds held by Quakers in Yorkshire are permanent endowments, which means that the capital of the funds cannot be spent. The Rawdon Friends School Trust goes to assist children of Quaker parents at Ackworth, Bootham and The Mount schools. In 2024, £7,057 was distributed to the schools. The Building Fund gives grants for the maintenance of meeting houses and burial grounds in Brighouse West Yorkshire, Craven & Keighley and Leeds Area Meetings. It gave grants of £2,580 in 2024. The General Meeting Fund is relatively small and supports the core activities of Quakers in Yorkshire. The Forest's (Meeting Houses) Fund supports grants for meeting houses anywhere in the region. There were no requests for grants in 2024.

The last of the capital funds, the Lynton Taylor Bequest supported the charitable activities at the Glenthorne Quaker Centre. In 2024 Trustees recommended the transfer of the funds in the Bequest to Glenthorne Quaker Centre so that they could create a fund to support young people and others to attend courses and stay at the Centre. This recommendation was endorsed by Quakers in Yorkshire in July 2024.

#### **Investment policy and objectives**

The investments are managed by Rathbone Greenbank Investment Managers Ltd who carry out all the day-to-day operations. They use investment criteria agreed with Trustees. Our ethical investment policy strictly defines the companies in which investments are held. In 2024, the general stock market performed well but this was largely due to fossil-fuel stocks and armament related stocks - all of which are excluded from the Quakers in Yorkshire ethical portfolio. The consequence was a smaller increase in the capital value than the stock-market indices might indicate.

## Quakers in Yorkshire

### Trustees' Report (continued)

#### Reference and Administrative Details

Charity Registration Number: 1139514

**Principal Office** 10 Daleside Road  
Riddlesden  
Keighley  
BD20 5ES

**Independent Examiner** Chartered Certified Accountants and Registered Auditors  
9/13 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HJ

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

**Trustees:** Digby Swift  
Patricia Gerwat  
David Olver  
Ruth McTighe  
Richard Vesey (resigned 31 December 2024)  
Roy Love  
Dawn Beck (appointed 20 January 2024)  
Christine Abbott (appointed 1 January 2024)

**Other Officers:** David Bunney (co-clerk)  
David Heslop (Assistant clerk)

#### Structure, governance and management

##### *Nature of governing document*

Quakers in Yorkshire is an unincorporated charity (registration number 1139514), registered on 23 December 2010.

Further details of the charity's history and constitution are included in the Organisational structure section below.



## **Quakers in Yorkshire**

### **Trustees' Report (continued)**

#### ***Recruitment and appointment of trustees***

##### **TRUSTEES**

Each of the seven area meetings nominates one Friend from its membership to serve as a trustee. They, together with the clerk of trustees and treasurer, are appointed by Quakers in Yorkshire in session. Trustees may also co-opt up to two further Friends, to be appointed by Quakers in Yorkshire, to act in matters of specialist advice and to serve on the same terms as other trustees. Appointments are reviewed at intervals not exceeding three years. Normally a trustee can be reappointed on no more than two occasions, giving a maximum unbroken term of service of nine years. Most trustees serve for two terms.

##### **APPOINTMENTS**

Quakers in Yorkshire in session is the appointing body for both internal office-holders and Quaker representatives to external bodies and committees. It appoints governors for Bootham and The Mount, the two schools in York established by Yorkshire Quarterly Meeting in the nineteenth century. Both are now independently-governed Quaker schools, registered charities and companies limited by guarantee. They report annually to the October session of Quakers in Yorkshire.

Quakers in Yorkshire also appoints; governors to Breckenbrough School, an independent charitable trust school of Quaker foundation, for boys with emotional, social and behavioural problems; trustees to Glenthorne Quaker Centre at Grasmere in Cumbria. It appoints Friends to a Nominating Group which finds governors for The Retreat, a charitable provider of specialist mental health care. In addition, Quakers in Yorkshire appoints representatives to regional ecumenical bodies.

All appointments are made by Quakers in Yorkshire in session, mainly from names of Friends brought forward by Quakers in Yorkshire Nominations Committee, though some may be nominated by area meetings. Nominations Committee consists of representatives of each of the seven area meetings. In 2023 about 95 Friends held appointments on behalf of Quakers in Yorkshire.

##### **INDEMNITY INSURANCE**

In accordance with normal commercial practice the charity has purchased insurance to protect the trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The cost of the insurance is included as part of the general insurance policy and is not separately identifiable.

## Quakers in Yorkshire

### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 21 June 2025 and signed on its behalf by:



David Olver  
Trustee

## Quakers in Yorkshire

### Independent Examiner's Report to the trustees of Quakers in Yorkshire

I report to the trustees on my examination of the accounts of Quakers in Yorkshire for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the charity trustees of Quakers in Yorkshire you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Quakers in Yorkshire's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Quakers in Yorkshire as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 no concerns and 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.

  
.....  
M S Crozier MA(Cantab) FCCA ACA ATII  
Association of Chartered Certified Accountants

Crozier Jones LLP  
Chartered Certified Accountants and Registered Auditors  
9/13 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HJ

26 June 2025

## Quakers in Yorkshire

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted £	Restricted £	Endowment £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	4,598	2,012	-	6,610
Charitable activities	3	39,825	-	-	39,825
Investment income	4	1,666	19,207	-	20,873
Other income		3,154	-	-	3,154
Total Income		49,243	21,219	-	70,462
<b>Expenditure on:</b>					
Raising funds	6	(121)	(3,450)	(8,208)	(11,779)
Charitable activities	7, 8	(96,924)	(9,637)	-	(106,561)
Total Expenditure		(97,045)	(13,087)	(8,208)	(118,340)
Gains/losses on investment assets		29	2,077	2,120	4,226
Net movement in funds		(47,773)	10,209	(6,088)	(43,652)
<b>Reconciliation of funds</b>					
Total funds brought forward		74,439	251,482	596,455	922,376
Total funds carried forward	19	26,666	261,691	590,367	878,724

	Unrestricted £	Restricted £	Endowment £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	8,259	1,020	-	9,279
Charitable activities	46,912	-	-	46,912
Investment income	447	17,222	-	17,669
Total Income	55,618	18,242	-	73,860
<b>Expenditure on:</b>				
Raising funds	(324)	(3,445)	(8,080)	(11,849)
Charitable activities	(56,053)	(5,861)	-	(61,914)
Total Expenditure	(56,377)	(9,306)	(8,080)	(73,763)
Gains/losses on investment assets	1,878	14,098	32,586	48,562
Net movement in funds	1,119	23,034	24,506	48,659
<b>Reconciliation of funds</b>				
Total funds brought forward	73,320	228,448	571,949	873,717
Total funds carried forward	74,439	251,482	596,455	922,376

The notes on pages 12 to 27 form an integral part of these financial statements.

## Quakers in Yorkshire

(Registration number: 1139514)

### Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Investments	13	810,917	844,896
<b>Current assets</b>			
Debtors	14	2,276	16,734
Cash at bank and in hand	15	<u>67,268</u>	<u>61,886</u>
		69,544	78,620
<b>Creditors: Amounts falling due within one year</b>	16	<u>(1,737)</u>	<u>(1,140)</u>
<b>Net current assets</b>		<u>67,807</u>	<u>77,480</u>
<b>Net assets</b>		<u>878,724</u>	<u>922,376</u>
<b>Funds of the charity:</b>			
<b>Endowment funds</b>		590,367	596,455
<b>Restricted income funds</b>			
Restricted funds	19	261,691	251,482
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>26,666</u>	<u>74,439</u>
<b>Total funds</b>	19	<u>878,724</u>	<u>922,376</u>

The financial statements on pages 10 to 27 were approved by the trustees, and authorised for issue on 21 June 2025 and signed on their behalf by:



.....  
David Olver  
Trustee

## **Quakers in Yorkshire**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements 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 (FRS102) (effective 1 January 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

Quakers in Yorkshire meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

##### **Departures from the SORP**

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the requirements of the Charity SORP FRS102 (2019) rather than the Charity SORP 2015 which has since been withdrawn.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

##### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## **Quakers in Yorkshire**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs are not allocated but are charged to the General Fund.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination and trustees meetings and reimbursed expenses.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Trade debtors**

Trade debtors are amounts due from customers or funders for services performed in the ordinary course of business.

Trade and other debtors, including concessionary loans, are recognised at the settlement amount less any provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Permanent endowment funds are those funds donated for a particular purpose, where income from the funds can be spent for that purpose, but the capital of the funds cannot be spent.

#### Financial instruments

##### *Classification and measurement*

The majority of financial assets and liabilities of the charity are of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value.

Other debtors includes concessionary loans which have been accounted for as basic financial instruments on the grounds of materiality.

Investment assets are not basic financial instruments and have been valued at marked value as outlined in the accounting policy above.

#### Charity Status

Quakers in Yorkshire is an unincorporated registered charity (1139514).

## 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	2,012	2,012
Donations from individuals	4,598	-	4,598
<b>Total for 2024</b>	<b>4,598</b>	<b>2,012</b>	<b>6,610</b>
<b>Total for 2023</b>	<b>8,259</b>	<b>1,020</b>	<b>9,279</b>



## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

As noted in the trustee report, the charity benefits from the services of volunteers for which it is grateful. In accordance with the Charity SORP, the value of services provided by volunteers is not quantified nor included in the accounts.

#### 3 Income from charitable activities

	Unrestricted funds £	Total funds £
Furtherance of the religious and charitable purposes of the Religious Society of Friends	39,825	39,825
<b>Total for 2024</b>	<b>39,825</b>	<b>39,825</b>
<b>Total for 2023</b>	<b>46,912</b>	<b>46,912</b>

  

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Easter settlement	16,070	16,070	16,834
Holiday school	18,710	18,710	25,639
Junior holiday	3,315	3,315	4,439
Link Group	1,730	1,730	-
	<b>39,825</b>	<b>39,825</b>	<b>46,912</b>

#### 4 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	531	913	1,444
Other income from fixed asset investments	1,135	18,294	19,429
<b>Total for 2024</b>	<b>1,666</b>	<b>19,207</b>	<b>20,873</b>
<b>Total for 2023</b>	<b>447</b>	<b>17,222</b>	<b>17,669</b>

#### 5 Other income

	Unrestricted funds General £	Total 2024 £
Book of members	3,154	3,154

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 6 Expenditure on raising funds

##### a) Investment management costs

	Unrestricted funds General £	Restricted funds £	Endowment funds Permanent £	Total funds £
Other investment management costs;				
Amounts payable to investment managers	121	3,450	8,208	11,779
<b>Total for 2024</b>	<b>121</b>	<b>3,450</b>	<b>8,208</b>	<b>11,779</b>
<b>Total for 2023</b>	<b>324</b>	<b>3,445</b>	<b>8,080</b>	<b>11,849</b>

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 7 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2024 £	2023 £
C&YP, Holiday School events	26,358	390	-	26,748	27,072
Cttees, Conferences and Easter Settlement	16,306	-	-	16,306	21,829
Outreach, publicity	1,935	2,246	-	4,181	1,920
Other grants	-	9,638	-	9,638	5,460
Admin and support costs	-	-	1,005	1,005	1,638
Book of members	2,693	-	-	2,693	-
Donation to Glenthorne Quaker Centre charity	42,427	-	-	42,427	-
	<u>89,719</u>	<u>12,274</u>	<u>1,005</u>	<u>102,998</u>	<u>57,919</u>

£93,361 (2023 - £52,058) of the above expenditure was attributable to unrestricted funds and £9,637 (2023 - £5,861) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £3,563 (2023 - £3,995) which relate directly to charitable activities. See note 8 for details.

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,206	1,206	2,214
Other governance costs	2,357	2,357	1,781
	<u>3,563</u>	<u>3,563</u>	<u>3,995</u>

#### 9 Grant-making

##### Analysis of grants

	Grants to institutions		Grants to individuals	
	2024 £	2023 £	2024 £	2023 £
Analysis				
Grants	<u>11,884</u>	<u>5,460</u>	<u>390</u>	<u>1,917</u>

Below are details of material grants made to institutions.

Name of institution	2024 £	2023 £
Huddersfield Meeting House	-	3,000
Craven & Keighley Area Meeting	-	900
Airton Meeting House	400	-
Ackworth School	1,629	780
Bootham School	2,715	520
The Mount School	2,715	260
Brighouse Burial Ground	2,580	-
Sheffield Central	146	-
Wooldale Meeting	1,500	-
Settle Friends Meeting	200	-
	<u>11,884</u>	<u>5,460</u>

**Quakers in Yorkshire**

**Notes to the Financial Statements for the Year Ended 31 December 2024  
(continued)**

**10 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**11 Independent examiner's remuneration**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	<u>1,206</u>	<u>2,214</u>

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation on charitable income or gains applied to charitable purposes.

#### 13 Fixed asset investments

	2024 £	2023 £
Other investments	810,917	844,896
<b>Other investments</b>		
	<b>Unlisted investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
At 1 January 2024	844,896	844,896
Revaluation	4,226	4,226
Additions	18,085	18,085
Disposals	(56,290)	(56,290)
At 31 December 2024	810,917	810,917
<b>Net book value</b>		
At 31 December 2024	810,917	810,917
At 31 December 2023	844,896	844,896

The charity's investments are invested in a portfolio of funds made up of stocks, bonds and cash. At 31 December 2024 this was split £791,442 investments and £19,475 cash.

#### 14 Debtors

	2024 £	2023 £
Other debtors	2,276	16,734

Debtors includes £1,500 (2023: £9,500) receivable after more than one year.

Other debtors include one (2023: two) interest free concessionary loans of which £nil (2023: £4,000) is due within one year and £1,500 (2023: £9,500) is due after more than one year. One of the loans was released during the year and forms part of the donation to Glenthorne Quaker Centre charity included in note 7.

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>67,268</u>	<u>61,886</u>

#### 16 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,737</u>	<u>1,140</u>

#### 17 Financial instruments

##### Categorisation of financial instruments

	2024 £	2023 £
Financial assets measured at fair value through profit or loss	<u>810,917</u>	<u>844,896</u>

#### 18 Related party transactions

There were no related party transactions in the year.

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 19 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>						
<i>General</i>						
QiY General Fund	23,209	5,129	(3,987)	(1,657)	-	22,694
Linton Taylor Bequest	42,520	1,135	(42,548)	(1,136)	29	-
Outreach Projects Committee	-	-	(2,246)	2,246	-	-
QiY Junior Holidays	-	3,315	(4,321)	1,006	-	-
Easter Settlement	-	16,070	(16,072)	2	-	-
Yorkshire Young Friends Holiday School	8,210	18,710	(24,042)	-	-	2,878
Support Fund	500	-	-	-	-	500
Book of members	-	3,154	(2,693)	(461)	-	-
Link Group	-	1,730	(1,136)	-	-	594
	<u>74,439</u>	<u>49,243</u>	<u>(97,045)</u>	<u>-</u>	<u>29</u>	<u>26,666</u>
<b>Restricted funds</b>						
Forrest (Meeting House) Fund	234,357	7,810	(3,450)	-	2,077	240,794
General Meeting Charity	3,271	504	-	-	-	3,775
Buildings Fund	6,381	5,493	(2,580)	-	-	9,294
Rawdon Friends School Fund	7,473	7,412	(7,057)	-	-	7,828
<b>Total restricted funds</b>	<u>251,482</u>	<u>21,219</u>	<u>(13,087)</u>	<u>-</u>	<u>2,077</u>	<u>261,691</u>
<b>Endowment funds</b>						



# Quakers in Yorkshire

## Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
<b>Permanent</b>						
General Meeting Charity	20,927	-	(319)	-	611	21,219
Buildings Charity	209,316	-	(3,271)	-	3,419	209,464
Rawdon School Trust	366,212	-	(4,618)	-	(1,910)	359,684
	596,455	-	(8,208)	-	2,120	590,367
<b>Total funds</b>	922,376	70,462	(118,340)	-	4,226	878,724
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>						
<b>General</b>						
QiY General Fund	22,962	8,706	(3,752)	(4,707)	-	23,209
Linton Taylor Bequest	40,965	-	(323)	-	1,878	42,520
Outreach Projects Committee	-	-	(1,920)	1,920	-	-
QiY Junior Holidays	(968)	4,439	(4,703)	1,232	-	-
Easter Settlement	3,440	16,834	(21,829)	1,555	-	-
Yorkshire Young Friends Holiday School	6,421	25,639	(23,850)	-	-	8,210
Support Fund	500	-	-	-	-	500
	73,320	55,618	(56,377)	-	1,878	74,439

# Quakers in Yorkshire

## Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
<b>Restricted</b>						
Forrest (Meeting House) Fund	220,777	5,928	(6,446)	-	14,098	234,357
General Meeting Charity	3,269	402	(400)	-	-	3,271
Buildings Fund	2,839	4,442	(900)	-	-	6,381
Rawdon Friends School Fund	1,563	7,470	(1,560)	-	-	7,473
<b>Total restricted funds</b>	<b>228,448</b>	<b>18,242</b>	<b>(9,306)</b>	<b>-</b>	<b>14,098</b>	<b>251,482</b>
<b>Endowment funds</b>						
<b>Permanent</b>						
General Meeting Charity	20,078	-	(260)	-	1,109	20,927
Buildings Charity	199,180	-	(3,152)	-	13,288	209,316
Rawdon School Trust	352,691	-	(4,668)	-	18,189	366,212
<b>Total funds</b>	<b>571,949</b>	<b>-</b>	<b>(8,080)</b>	<b>-</b>	<b>32,586</b>	<b>596,455</b>
	<b>873,717</b>	<b>73,860</b>	<b>(73,763)</b>	<b>-</b>	<b>48,562</b>	<b>922,376</b>

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

- o The General Meeting Fund is the working fund for running the meetings and business of Quakers in Yorkshire.
- o The Linton Taylor Bequest was an unrestricted fund established in 1961; its income supported the charitable initiatives of Quaker concern at Glenthorpe Quaker Centre, Grasmere. The capital was allowed to spent at the discretion of the trustees. Glenthorpe, now a separate charitable company (232575), was also part of the bequest made jointly to Westmorland and Yorkshire General Meetings; its management is jointly appointed. During the year the balance on the fund was transferred to Glenthorpe Quaker Centre Charity.
- o The Outreach Projects Committee assess outreach projects initiated by individuals, Local Meetings or Area Meetings within Quakers in Yorkshire. It has a designated annual budget of up to £10,000.
- o The Yorkshire Junior Holidays Fund was set up in the 1990's and is designated for the provision of day, weekend or short week events for young people aged between 8 and 13 associated with Quaker meetings in Yorkshire.
- o Easter Settlement. This is an annual Settlement, held since 1926 at Cober Hill, near Scarborough, at which subjects of current concern are discussed. It may be attended by Quakers or Attenders of all ages. Mainly self-financing, it has some financial support from QY for speakers, organising expenses and subsidies for under 21s.
- o The Yorkshire Friends Holiday School Fund was set up in 1933 and is designated for the organisation of an annual residential event plus a weekend reunion for young people aged between 13 and 21. Although based on Yorkshire Quaker meetings, it has always welcomed young people from other areas including Ireland Yearly Meeting.
- o The Book of Members fund is for the triennial compilation and publication of the Book of Members and Attenders, which lists the contact details of those attached to meetings in Yorkshire who have consented to have their names published.
- o The Link Group is used to fund youth activities for the older children meeting group.
- o The Forrest (Meeting House) Trust was established in 1994 and is restricted to the erection, maintenance, repair of or improvement to Quaker Meeting Houses in the area formerly comprising the county of Yorkshire. Income from the capital shall be used and loans may be made from the capital.
- o The Yorkshire General Meeting Charity Fund was established in 1992 as a charity which consolidated 15 historic Charities for the relief in need of members or regular attenders of Quaker Meetings preferably in Yorkshire and for religious and other charitable work of Quakers in Yorkshire. It was merged with the main charity in 2011 with the fund remaining for its original purposes.
- o The Buildings Fund provides funds for the repair, maintenance or improvement of Meeting Houses within the Brighthouse West Yorkshire, Leeds and Craven & Keighley Area Meetings. It may also provide capital, subject to Charity Commission approval, for the purchase or building of Meeting Houses in the above areas.
- o Rawdon Friends School Trust (once No 529682) is a 1988 charity scheme which in 1996 incorporated three other associated trusts. Its purpose is to promote the education of children of the members of the Religious Society of Friends who are attending a secondary school officially associated with Britain Yearly Meeting who reside or have a parent residing in the areas covered by Quakers in Yorkshire. Its administration and accounting was united with the main charity in 2012.

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Endowment funds Permanent £	Total funds at 31 December 2024 £
Fixed asset investments	-	220,550	590,367	810,917
Current assets	28,403	41,141	-	69,544
Current liabilities	(1,737)	-	-	(1,737)
Total net assets	<u>26,666</u>	<u>261,691</u>	<u>590,367</u>	<u>878,724</u>
	Unrestricted funds General £	Restricted funds £	Endowment funds Permanent £	Total funds at 31 December 2023 £
Fixed asset investments	26,518	221,923	596,455	844,896
Current assets	49,061	29,559	-	78,620
Current liabilities	(1,140)	-	-	(1,140)
Total net assets	<u>74,439</u>	<u>251,482</u>	<u>596,455</u>	<u>922,376</u>

## Quakers in Yorkshire

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### Rawdon Friends School Accounts 2024

Endowment Funds	2024	2023
<b>Incoming resources</b>		
Investment income	6,555	7,058
Bank interest and deposits	857	412
<b>Total incoming resources</b>	<b>7,412</b>	<b>7,470</b>
<b>Resources expended</b>		
Other costs of Quaker activities	7,057	1,560
Costs of generating funds	4,618	4,668
<b>Total resources expended</b>	<b>11,675</b>	<b>6,228</b>
<b>Net incoming resources before transfers</b>	<b>(4,263)</b>	<b>1,242</b>
Transfers	-	-
<b>Net incoming resources after transfers</b>	<b>(4,263)</b>	<b>1,242</b>
Gains/(losses) on investments	(1,910)	18,189
Total funds brought forward 1 Jan 2024	373,685	354,254
<b>Total funds carried forward 31 Dec 2024</b>	<b>367,512</b>	<b>373,685</b>
<b>Balance sheet</b>	<b>2024</b>	<b>2023</b>
<b>Fixed Assets</b>		
Long term investments	359,684	366,212
<b>Total fixed assets</b>	<b>359,684</b>	<b>366,212</b>
<b>Current assets</b>		
Debtors	-	-
Cash at bank	7,828	7,473
<b>Total current assets</b>	<b>7,828</b>	<b>7,473</b>
<b>Net current liabilities</b>	<b>-</b>	<b>-</b>
<b>Total assets less liabilities</b>	<b>367,512</b>	<b>373,685</b>
	<b>2024</b>	<b>2023</b>
<b>Grants and donations</b>		
Grants to individuals (education)	<b>7,057</b>	<b>1,560</b>
<b>Investment Assets</b>		
<b>Analysis of changes during the year</b>		
Market value at beginning of year	366,212	352,691
Add additions to investment at cost	6,463	10,899
Less proceeds of investments sold	(11,081)	(15,567)
Increase in market value during the year	(1,910)	18,189
<b>Market value at end of year</b>	<b>359,684</b>	<b>366,212</b>