

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

England & Wales · Charity number 1195588

Details

Status Registered

Legal form CIO

Registered 2021-08-20

Register [View on the Charity Commission register](#)

Contact

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Gosforth
Newcastle Upon Tyne
NE3 4ES

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Website <https://www.northumbriaquakers.org.uk/>

Activities

Objects: THE OBJECT OF NORTHUMBRIA AREA MEETING IS THE FURTHERANCE OF THE GENERAL RELIGIOUS AND CHARITABLE PURPOSES OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN IN THE AREA OF NORTHUMBRIA AREA MEETING AND BEYOND.

Activities: Religious Society of Friends

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities

Geography

- Durham
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£231,822	£199,537	-	-
2023-12-31	£185,781	£154,235	-	-
2022-12-31	£141,974	£170,162	-	-

Trustees

Name	Role	Appointed
Ann Georgina Smith		2024-02-13
Douglas McRae Rennie		2024-02-13
Elizabeth Andersen		2023-08-01
Gillian Gill		2025-01-12
Jonathan Hendy Boaden		2024-03-12
Paul David Flynn		2024-07-07
Robert Hugh Craig Catty		2024-03-12

Accounts

Northumbria Area Meeting of the Religious Society of Friends (Quakers) in Britain

Report of the Trustees and Financial Statements

31 December 2024

Charitable Incorporated Organisation. Charity Number 1195588

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

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

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2024

Registered Address: Quaker Meeting House, West Avenue, Gosforth, Newcastle upon Tyne, NE3 4ES

Trustees who served in 2024

Elizabeth Andersen - appointed August 23, appointed Assistant Clerk March 24
Douglas Rennie - appointed February 24, appointed Clerk March 24
Gillian Gill - released January 24
Simon Court - released February 24
Marcia Lemon - released February 24
Sue Bennet - appointed February 24, released December 24
Ann Smith - appointed February 24
Ian Richardson - released March 24
Rob Catty - appointed March 24
Lucy Manning - appointed (ex officio) March 24
Paul Flynn - appointed April 24
Graham Taylor - appointed September 21, released September 24
Jane Norris - appointed August 23

Bankers

Cooperative Bank PLC, 1 Balloon Street, Manchester, M60 4EP
Lloyds Bank PLC, 25 Gresham Street, London, EC20 7HN
CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
COIF, 1 Angel Lane, London, EC4R 3AB

Investment Managers

Rathbone Investment Management Ltd, 10 Queen Street, Bristol, BS1 4NT

Independent Examiner

Doug Maltman FMAAT, **Connected Voice Business Services**, **One Strawberry Lane**, Newcastle upon Tyne, NE1 4BX

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

1. LEGAL AND ADMINISTRATIVE DETAILS

1.1 Status and objectives

Northumbria Area Quaker Meeting (NAM) is one of around 70 Meetings which make up The Religious Society of Friends (Quakers) in Britain, also known as Britain Yearly Meeting (BYM). It was registered (number 1195588) as a Charitable Incorporated Organisation (CIO) in August 2021.

1.2 Object

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

The CIO's income and property are used solely to further the Area Meeting's object by work such as:

- Strengthening the life and witness of Quaker meetings both in the area of Northumbria Area Meeting and beyond
- Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society
- Undertaking Quaker service for the relief of suffering at home and abroad
- Funding the concerns that Quaker meetings in the area of Northumbria Area Meeting or beyond have adopted or agreed to support
- Providing for the pastoral care of individual members and attenders including assistance to those in need and for education
- Maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world
- Administering and maintaining the organisation of Northumbria Area Meeting and contributing to the support of Britain Yearly Meeting

1.3 Trustees

Up to 12 trustees are appointed by NAM in session, on the advice of the NAM Nominations Committee. They hold office for a term of three years and may be reappointed for a second term. The trustee body in session appoints one of their number to be clerk.

1.3.1 Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities' Statement of Recommended Practice (SORP)
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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 corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees are responsible for the practical aspects of our Meetings such as buildings, finances, and employees.

The trustees met 12 times in the course of 2024:

13/1/24; 29/1/24; 23/3/24; 18/4/24; 17/5/24; 26/6/24; 18/7/24; 15/8/24; 11/9/24; 15/10/24; 13/11/24; 17/12/24

1.4 Statement of public benefit

The trustees have had regard to the Charity Commission's guidance on public benefit. The principal public benefit is that at least weekly each of our eight Local Meetings holds a public Meeting for Worship. Most of these Meetings are held in person, but some are blended - allowing remote internet access to people not in the physical Meeting. There are also occasional purely internet-based Meetings. Our Meeting Houses are open to the public for divine Worship.

Our Meeting Houses are also made available to suitable local community and interest groups and charities where the purpose of the user is in line with our purposes.

1.5 Governance

Meetings for church affairs, in which the Religious Society conducts its business, are Meetings for Worship based on silence, carrying the expectation that God's guidance can be discerned if members are truly listening together and to each other. The unity that is sought depends on the willingness of all to seek the truth in each other's utterances. There is no voting in the meetings, because the Society believes that this would emphasise the divisions between differing views and inhibit the process of seeking to know the right way forward, the will of God as expressed in the sense of the meeting.

The clerk of the meeting bears the final responsibility for preparing the business, conducting the meeting and drafting the minutes of the meeting. Minutes are drafted and read out by the clerk during the course of the meeting, but the final decision about whether a minute represents the sense of the meeting is the responsibility of the meeting itself, not of the clerk.

The Area Meeting in session, open to all members of the Area Meeting, is held about four times each year. In addition, there are four Meetings of the Area Meeting Working Group each year which deal with more routine matters. The Working Group Meetings are also open to all members.

The day-to-day administration of the Area Meeting's affairs are conducted by a body of trustees, ordinarily containing not fewer than five or more than twelve persons.

2 REPORT ON SPECIFIC AREAS OF TRUSTEES' RESPONSIBILITIES

2.1 Finance

On the advice of the NAM Nominations Committee, NAM has appointed two co treasurers, one of whom acts as an ex-officio trustee. The co treasurers meet on a monthly basis. The co treasurers liaise with Local Meeting treasurers, providing support and assistance as required.

NAM undertook a review of its reserves during 2024 and in the light of this a capital plan was agreed by Trustees and NAM to ensure the planned and effective use of reserves moving forward. The capital plan includes planned expenditure for repair work to our meeting houses identified by the quinquennial review. In addition, a major redevelopment of our meeting house in Monkseaton will be partially financed from reserves. An architect has been appointed and planning permission granted. It is expected that work in Monkseaton will commence in the summer of 2025.

There has also been good progress with the relocation of the Sunderland Meeting House to a site in the centre of the city. The proposed development will involve partnership with a range of community based organisations and has the support of Sunderland City Council. We hope for significant progress in 2025. Professional advice regarding the development of the new meeting house has been engaged.

As a result of this activity to enhance our Quaker presence in the North East of England, it is expected that the planned use of our reserves over the coming years will markedly reduce them by the end of 2026.

Over the past four years, if one removes investment and legacy income, NAM has run at a financial deficit. This is partly due to the repercussions of the Covid pandemic, and partly to the sale of our meeting house in Sunderland in 2021, which resulted in a sharp decrease in our room hire income. During 2024, receipts from the hire of rooms within our meeting houses made a significant contribution to our income, predominantly at our meeting house in Newcastle.

There remains the issue of bringing NAM finances into balance. We are working towards establishing a balanced revenue budget across NAM and it will be a requirement of our new developments that they demonstrate financial sustainability. We acknowledge that while the developments outlined above are in progress, and extra revenue costs are incurred and income streams from room hire remain below historical levels, that there may continue a period where expenditure exceeds income. Our aim is to produce a balanced budget once the redevelopments are completed.

NAM acts in a custodian role for the finances of the Hexham Debates. In 2024, the debates ran a full programme and attracted considerable external funding (cf. 5.2).

2.2 Employment

The Area Meeting employs three staff. One is the full time Area Meeting Resource Manager who has day-to-day responsibility for all our resources, mainly the buildings which NAM owns, and works closely with the Local Meetings.

He oversees and advises on issues such as room hire, health and safety, and sustainability and the use of our IT system. We also employ a part time administrator, and a part time cleaners at our Newcastle Meeting House.

Trustees are responsible for ensuring that proper employment contracts are in place. NAM is a member of the Living Wage Foundation (LWF), which means that our employees are paid above the Living Wage level and all regular contractors such as cleaners, are paid at least the LWF living wage.

2.3 Property

The Trustees have oversight of all our property issues but delegate routine matters to the Area Meeting Resources Manager (cf para 2.2 above).

All our properties are on a cycle of quinquennial reports which identify major issues in the upkeep of the properties. The capital resource plan (cf. 2.1) will help us to prioritise these and to decide how we will spend our reserves to best meet our objectives.

The Area Meeting also owns two other properties, which are rented out at commercial rents. These are the cottage attached to Allendale Meeting House, and a legacy property in Newcastle upon Tyne.

2.4 Risk assessment and management

We are very aware of the need to manage the risks we face. This is not just in finance, but includes property, employment, provision for children and young people, data protection and safeguarding. Our policies on these matters and our risk register are reviewed regularly. We remind Friends involved in organising activities and events of the importance of carrying out risk assessments in advance. This work is assisted by our Area Meeting Resources Manager.

2.5 Safeguarding

The safeguarding policy has recently been revised and is currently before trustees for endorsement. The Area Meeting has appointed two safeguarding co-ordinators and one safeguarding trustee. The safeguarding team are arranging visits to all the Local Meetings to raise awareness about safeguarding issues and to support Elders and Pastoral Friends. This is particularly important given the failure to implement thoroughly recommendations which arose out of a safeguarding incident in 2023.

3 LOCAL MEETINGS

The Area Meeting comprises eight Local Meetings of which four own their own Meeting Houses. The remaining four Local Meetings meet in rented premises.

In recent years it became evident that Monkseaton Meeting House was in need of substantial repairs. After much consideration, the AM took the decision that Monkseaton MH should be re-developed. This is now in progress. Following this decision, NAM has embarked upon a fundamental review of all the owned Meeting Houses with regard to the context of the financial strength and reserves of the NAM.

Owned Meeting Houses

- Allendale Quaker Meeting House, Wooley Burnfoot, Allendale, NE47 9AA
- Monkseaton Quaker Meeting House, 23 Front Street, Monkseaton, NE 25 8AQ
- Newcastle Quaker Meeting House, West Avenue, Gosforth, Newcastle upon Tyne, NE3 4ES
- Stocksfield Quaker Meeting House, Branch End, Stocksfield, NE43 7NA

Rented Premises

- Alnwick St James URC, Pottergate, Alnwick, NE66 1JW
- Durham Alington House Community Association, 4 North Bailey, Durham, DH1 3ET
(A Durham Friend serves as a trustee for Alington House)
- Hexham Hexham Community Centre, Gilesgate, Hexham, NE46 3NP
- Sunderland Carnegie Community Centre, 67 Toward Road, Sunderland SR2 8JG

3.1 Membership: Northumbria Area Meeting Tabular Statement Summary

The members of the Area Meeting are those persons whose names are for the time being recorded in the official register maintained in accordance with Quaker Faith and Practice (“QFP”) of Britain Yearly Meeting. At 31 December 2024 membership comprised:

Local Meeting	Members 2024	Attenders 2024	Total 2024
Allendale	8	4	12
Alnwick	6	4	10
Durham	26	11	37
Hexham	18	4	22
Monkseaton	19	11	30
Newcastle	65	34	99
Stocksfield	23	9	32
Sunderland	16	2	18
Unattached	15		15
TOTAL AM	196	79	275

4 GENERAL MATTERS

4.1. Financial review and reserves policy

During the year the charity received income of £231,822 (2023: £185,781) and incurred expenditure of £199,537 (2023: £154,235), a surplus of £46,894 for the year (2023: £93,751), after the £4,891 investment loss (2023: £41,705 gain) and this includes depreciation of £18,285 (2023: £18,013). At 31 December 2024 the charity held permanent endowment funds of £17,000 (2023: £17,000, restricted reserves of £38,083 (2023: £38,083) and unrestricted reserves of £2,449,454 (2023: £2,402,560). These figures do not include the charity’s property, shown in the accounts as £370,000 (2023: £350,500). The Trustees Reserves Policy is to hold 18 months general expenditure. The charity holds in excess of its target reserves due to the profit on sale of a property during 2021.

4.2 Summary of main achievements

When Monkseaton Meeting House fell into disrepair, NAM took the opportunity to discern whether to redevelop the Meeting House or to sell the property with Monkseaton Friends moving to rented accommodation. The discernment which extended over a number of months, allowed NAM to explore more generally the future and purpose of Quakers and their meeting houses in the North East of England. This thoroughgoing exercise has resulted in the following decisions::

- to redevelop Monkseaton Meeting House with renewed and enhanced attention to public benefit
- To work with Tyne & Wear Building Preservation Trust in establishing a new meeting house for Sunderland Friends in the Sunnyside area of Sunderland which has been the subject of regeneration by Sunderland City Council for a number of years

4.3 Sustainability

Climate Action Group

For centuries Quakers have seen the responsibility to be Stewards of the Earth as central to our faith. We are mindful of the commitment of Quakers in Britain to improve our sustainability on both a corporate and personal level.

Climate Action Group (CAG) supporters have developed links with other Quaker and non-Quaker groups: Living Witness, Quaker Ecochurch support group, Ecumenical Environmental Group (Northumberland). In the course of 2024 Climate Action Group Newcastle organised three Green Lifestyle Lunches, by donation at the Meeting House, each preceded by an eco-talk: on 'Transport', 'Home Eco-renovation' and 'Finance', respectively.

CAG supporters have recently decided to increase their community engagement by greater participation in key local environment groups.

4.4 Serious incidents

There were no serious incidents.

5 ACTIVITIES

5.1 Strengthening the life and witness of Quaker meetings both in the area of Northumbria Area Meeting and beyond.

The principal activity of the Northumbria Area Quaker Meeting is the holding of Meetings for Worship in the constituent Local Meetings: Allendale, Alnwick, Durham, Hexham, Monkseaton, Newcastle upon Tyne, Stocksfield and Sunderland. All members of the Area Meeting are entitled to take part in Meetings for Church Affairs which *inter alia* appoint the trustees.

Quakers in Alnwick, who are few in number, have become a satellite meeting of Newcastle Local Meeting. This has meant that our presence in Alnwick has been secured for the future.

A wider commitment to outreach and engagement that has emerged from discussions with Friends about the future of the Area Meeting has led to Stocksfield Friends building connection and offering opportunities for worship in nearby Prudhoe in 2025.

5.2 Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society.

This is done mainly through our Meetings for Worship and related activities. Newcastle Friends have started to use Instagram as a way of reaching out to younger people and a wider community.

Friends are engaged in ecumenical work through local bodies such as Durham, Gosforth, Stocksfield and Whitley Bay Churches Together as well as across the region through NECAT (North East Churches Acting Together).

Space to share

Together with Gosforth Churches Together, Newcastle Friends host a weekly meeting, 'Space to Share', which offers a welcoming social event, specifically for those who may feel isolated in the community.

George Fox Anniversary

2024 marked the 400th anniversary of the birth of George Fox, the founder of the Religious Society of Friends. Creative workshops across the region led to displays for Open Days to which local people were invited.

Monkseaton Friends hosted a very well attended Afternoon Tea event at which Friends shared an understanding of the Quaker faith, featuring art, poetry and music.

Religious education

Students from Gosforth East Middle School (GEMS) regularly visit Newcastle Meeting House to find out more about what being a Quaker entails. Friends serve on three SACRES (Standing Advisory Council on Religious Education for local councils) in Durham, Newcastle and Sunderland.

The Hexham Debates

Friends from Tynedale continue to give support to the Hexham Debates (<https://hexhamdebates.wordpress.com>).

These were established 18 years ago to carry on "a tradition of active radical debate essential for ensuring freedom and justice for all". The Debates are a series of public lectures, widely acclaimed in the surrounding area. Well-known speakers who are expert in their fields draw large audiences for lively discussions about topical subjects.

Friends on Fridays

During 2024 Stocksfield Friends continued their 'Friends on Friday' programme, which is a monthly opportunity for Friends to meet informally to listen to speakers or join in a shared activity. They hosted talks on Quaker and local history and on topics such as climate activism and support for refugees. People from other local faith communities joined Stocksfield Friends for a peace play reading.

5.3 Undertaking Quaker service for the relief of suffering at home and abroad.

The Area Meeting has connections to Ramallah School in Palestine. For several years we have maintained an interest in this Quaker run, non-sectarian school. Friends have travelled there to visit; we invite two pupils to spend time in our Northern Young Friends summer school. After an interruption because of COVID-19, NCRN (Northumbria Conflict Resolution Network, see 5.4) has reviewed and renewed work on relations with the Friends School Ramallah and looks forward to a continuation of the exchanges between young British Quakers and their peers who have grown up in a situation of conflict.

The Area Meeting supports Quaker Chaplains in their work in a local prison (Low Newton), universities (Durham and Newcastle) and hospitals (Cumbria, Northumberland, Tyne & Wear, Mental Health Trust).

Monkseaton Friends volunteer at Whitley Bay Street Pastors and Walking With, a charity that supports asylum seekers and refugees. Friends donate food and toiletries to a local food bank in support of the work of Justice Prince, a Community Interest Company in Newcastle and to the Whitley Bay Food Bank.

5.4 Funding the concerns that Quaker meetings in Northumbria Area Meeting or beyond have adopted or agreed to support.

Northern Friends Peace Board and Northumbria Conflict Resolution Network

The Area Meeting makes an annual donation to the Northern Friends Peace Board (<https://nfpb.org.uk/>) and nominates a Friend from NAM to attend meetings of the Board.

Northumbria Area Meeting itself seeks to prevent damaging conflict and promote positive wellbeing by establishing or supporting a range of local projects through the work of the Northumbria Conflict Resolution Network (NCRN).

In 2024, as part of the programme for "Friends on Fridays", hosted by Stocksfield Meeting, two introductory sessions on the nature of trauma were led by Kate Cairns, a Friend and professional trainer from Nailsworth. This led to the establishment of a trauma support group by two members of NCRN. Friends from across the area participated in 10 sessions in which personal accounts were shared and a support network formed. A further training event is planned for June 2025 with the aim of developing our skills in supporting each other through stressful times.

Tyne and Wear Citizens

The Area Meeting has been a founding member organisation of Tyne and Wear Citizens, part of Citizens UK, since 2015. NAM continues to be involved in locally embedded community organising activities, with several Quakers completing two-day and six-day training, as part of a broad-based alliance of 34 education, faith, community and trade union member organisations. In 2024, NAM Quakers who have taken a leading role in the Green, Fair, Healthy action also participated in a series of North East Justice delegate workshops and North East Mayoral Hustings on Transport through partnership with Tyne and Wear Citizens and Newcastle University.

These campaigns aligned with the NAM Climate Action Group. Quakers turned out in strong numbers at North East Combined Authority Mayoral and General Election Assemblies, plus voter registration week, and helped co-create a manifesto of changes for the region including making the North East a Living Wage region.

<https://www.citizensuk.org/chapters/tyne-and-wear/>

5.5 Providing for the pastoral care of individual members and attenders including assistance to those in need and for education.

Each Local Meeting appoints Elders and Pastoral Friends whose role it is to support Members and Attenders both spiritually and practically. The Area Meeting and Local Meetings set aside funds to support this work.

The Area Meeting appoints a Registering Officer who is responsible for supporting Friends who wish to marry. Each Local Meeting has arrangements to support families of Friends who have died. Friends and Attenders are encouraged to attend national courses to develop their Quaker witness. Funding is available to support attendance at such courses. The Area Meeting supports the Northern Friends Youth Education Trust with an annual donation and supports young people who wish to attend events provided by the Trust.

Local Meetings run Bible study, book groups, poetry groups and a walking group.

Approved by the trustees on

and signed on their behalf by

Douglas Rennie

Clerk to trustees

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2024

I report on the financial statements of Northumbria Area Meeting Of The Religious Society Of Friends (Quakers) In Britain for the year ended 31 December 2024, which are set out on pages 13 to 25.

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 2022 ("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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date:

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

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income from:						
Donations		86,841	-	-	86,841	107,120
Bequests and legacies	6	70,296	-	-	70,296	16,838
Holding public meetings	7	-	-	-	-	5,650
Other trading activities	7	32,391	-	-	32,391	28,471
Investment income	8	42,294	-	-	42,294	27,702
Total income		<u>231,822</u>	<u>-</u>	<u>-</u>	<u>231,822</u>	<u>185,781</u>
Expenditure on:						
Raising funds	9	5,973	-	-	5,973	5,591
Holding of public meetings	10	193,564	-	-	193,564	148,644
Total expenditure		<u>199,537</u>	<u>-</u>	<u>-</u>	<u>199,537</u>	<u>154,235</u>
Net income/(expenditure) before investment gains/(losses)		32,285	-	-	32,285	31,546
Gains/(losses) on revaluation of fixed assets	17	19,500	-	-	19,500	20,500
Net gains/(losses) on investments	18	(4,891)	-	-	(4,891)	41,705
Net movement of funds		46,894	-	-	46,894	93,751
Reconciliation of funds						
Total funds brought forward		2,402,560	38,083	17,000	2,457,643	2,363,892
Total funds carried forward		<u>2,449,454</u>	<u>38,083</u>	<u>17,000</u>	<u>2,504,537</u>	<u>2,457,643</u>

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 25 form an integral part of these accounts.

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

BALANCE SHEET

Charity Number 1195588

As at 31/12/2024

	Notes	£	Total 2024 £	£	Total 2023 £
Fixed assets					
Tangible assets	16		685,997		690,612
Investment property	17		370,000		350,500
Investments	18		656,540		690,565
Total fixed assets			1,712,537		1,731,677
Current assets					
Debtors	19	7,769		15,001	
Cash at bank and in hand		786,211		718,798	
Total current assets		793,980		733,799	
Creditors: amounts falling due within one year	20	(1,980)		(7,833)	
Net current assets			792,000		725,966
Total assets less current liabilities			2,504,537		2,457,643
Total net assets or liabilities			2,504,537		2,457,643
Funds of the charity					
Unrestricted funds	22		2,259,454		2,232,060
Revaluation reserves	22		190,000		170,500
Restricted fund	22		38,083		38,083
Endowment fund	22		17,000		17,000
Total funds			2,504,537		2,457,643

The notes on pages 15 to 25 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Gillian Gill
Trustee/Co Treasurer

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Northumbria Area Meeting Of The Religious Society Of Friends (Quakers) In Britain 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 £2,504,537 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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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.

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).

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing 500 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
Computer equipment	33% Straight line

The functional properties in this Area Meeting comprise 4 Meeting Houses.

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

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, investment properties in the locations of the Newcastle Local Meeting area and the Allendale Local Meeting area.

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. Open market valuations were Newcastle Local Meeting area £40,000 and Allendale Local Meeting area £150,00 as at 31 December 2024.

A revaluation was carried out by the trustees of all the functional and investment properties on a fair value basis as at 31st December 2012. Changes in fair value are transferred to the Revaluation Reserve.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
6 Funding					
Bequests and legacies	69,296	-	-	69,296	16,838
Durham County Council Grant	1,000	-	-	1,000	-
	<u>70,296</u>	<u>-</u>	<u>-</u>	<u>70,296</u>	<u>16,838</u>
7 Other trading activities					
Other income	6,283	-	-	6,283	6,685
Meeting House lettings	21,982	-	-	21,982	27,436
Collections	4,126	-	-	4,126	-
	<u>32,391</u>	<u>-</u>	<u>-</u>	<u>32,391</u>	<u>34,121</u>
8 Investment Income					
Investment property rent	9,923	-	-	9,923	10,203
Dividends	12,921	-	-	12,921	14,533
Interest	19,450	-	-	19,450	2,966
	<u>42,294</u>	<u>-</u>	<u>-</u>	<u>42,294</u>	<u>27,702</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
9 Raising funds					
Investment management fees	5,973	-	-	5,973	5,591
	<u>5,973</u>	<u>-</u>	<u>-</u>	<u>5,973</u>	<u>5,591</u>
10 Holding of public meetings					
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<u>Direct costs</u>					
Salaries and wages	41,492	-	-	41,492	32,838
Spiritual activities	15,327	-	-	15,327	13,129
Premises costs	54,219	-	-	54,219	31,178
Staff expenses	2,672	-	-	2,672	4,495
Office costs	1,338	-	-	1,338	3,410
Subscriptions	1,724	-	-	1,724	1,854
IT costs	287	-	-	287	323
Contributions to BYM	31,250	-	-	31,250	20,140
Grant to other Quakers	3,518	-	-	3,518	3,498
Grant to non Quakers	4,199	-	-	4,199	-
Room Hire	7,617	-	-	7,617	5,477
Equipment purchases	1,474	-	-	1,474	920
Payroll fees	546	-	-	546	377
Depreciation	18,285	-	-	18,285	18,013
Other expenditure	5,101	-	-	5,101	3,141
<u>Governance costs</u>					
Independent examination	1,980	-	-	1,980	6,243
Professional fees	2,535	-	-	2,535	3,608
	<u>193,564</u>	<u>-</u>	<u>-</u>	<u>193,564</u>	<u>148,644</u>
11 Fees for examination of the accounts				2024	2023
				£	£
Independent examiner's fees for reporting on the accounts				1,980	3,243
Other accountancy services paid to the examiner				-	3,000
				<u>1,980</u>	<u>6,243</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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

	<u>£</u>	<u>£</u>
Salaries and wages	37,668	29,292
Employers NI	2,818	2,594
Pension costs	1,006	952
	<u>41,492</u>	<u>32,838</u>

No employee received remuneration above £60,000 (2023: £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 head count was 3 staff (2023: 1 staff).

14 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.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

15 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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

16 Tangible fixed assets	Computer Equipment £	Freehold Property £	Total £
Cost			
Balance brought forward	938	885,000	885,938
Additions	-	13,670	13,670
Disposals	-	-	-
Balance carried forward	938	898,670	899,608
Depreciation			
Basis	SL	SL	
Rate	33.0%	2.5%	
Balance brought forward	626	194,700	195,326
Depreciation charge for year	312	17,973	18,285
Disposals	-	-	-
Balance carried forward	938	212,673	213,611
Net book value			
Brought forward	312	690,300	690,612
Carried forward	-	685,997	685,997

The following are the properties included in the Freehold Property fixed.

Property name	Cost £	Additions £	Depreciation £	NBV £
Allendale Meeting house	78,000	-	(2,000)	76,000
Monkseaton Meeting House	156,000	-	(4,000)	152,000
Newcastle Meeting house	409,500	-	(10,500)	399,000
Stocksfield Meeting House	46,800	13,670	(1,473)	58,997
Balance carried forward	690,300	13,670	(17,973)	685,997

17 Investment Property

	2024 £	2023 £
Carrying (fair) value at the beginning of period	350,500	330,000
Additions	-	-
Disposals	-	-
Revaluation	19,500	20,500
Carrying (fair) value at end of year	370,000	350,500

Allendale Meeting House Cottage was valued at an advised market asking price of £250,000. The investment property in Newcastle was valued at an advised market asking price of £120,000 based on a vacant possession value.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

	Listed £	Unlisted £	2024 £	2023 £
18 Investment				
Carrying (fair) value at the beginning of period	654,931	-	654,931	639,918
Dividends received	12,473	-	12,473	14,533
Management fee	(5,973)	-	(5,973)	(5,591)
Revaluation	(4,891)	-	(4,891)	41,705
Carrying (fair) value at end of year	<u>656,540</u>	<u>-</u>	<u>656,540</u>	<u>690,565</u>

19 Debtors and prepayments (receivable within 1 year)

	2024 £	2023 £
Gift aid claim	-	5,927
Prepayments	6,415	8,274
Other debtors	1,354	800
	<u>7,769</u>	<u>15,001</u>

20 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Accruals	1,980	3,000
Other creditors	-	4,833
	<u>1,980</u>	<u>7,833</u>

21 Events after the end of the reporting period

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

22 Analysis of charitable funds

For the year ended 31 December 2024

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Unrestricted funds						
Area Meeting General	1,997,627	-	-	-	333,648	2,331,275
Allendale Local Meeting	6,800	3,460	(2,385)	-	(7,875)	-
Alnwick Local Meeting	1,512	1,930	(1,027)	-	(2,415)	-
Durham Local Meeting	11,639	7,751	(9,217)	-	(10,173)	-
Hexham Local Meeting	6,606	4,943	(7,130)	-	(4,419)	-
Monkseaton Local Meeting	9,113	7,730	(3,500)	-	(13,343)	-
Newcastle Local Meeting	182,456	139,729	(64,135)	(4,891)	(253,159)	-
Stocksfield Local Meeting	42,145	10,958	(26,802)	-	(26,301)	-
Sunderland Local Meeting	15,005	2,868	(1,910)	-	(15,963)	-
	<u>2,272,903</u>	<u>179,369</u>	<u>(116,106)</u>	<u>(4,891)</u>	<u>-</u>	<u>2,331,275</u>

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Revaluation reserve						
Investment property	-	-	-	-	190,000	190,000
Allendale Local Meeting	135,000	-	-	-	(135,000)	-
Newcastle Local Meeting	35,500	-	-	-	(35,500)	-
	<u>170,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,500</u>	<u>190,000</u>

General unrestricted fund The 'free reserves' for the Area meeting
 Revaluation reserve Investment property revaluation reserves per note 16

Analysis of charitable funds

For the year ended 31 December 2024

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Restricted funds						
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>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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 31 December 2024, 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.

23 Capital commitments

As at 31/12/2024, the charity had no capital commitments (2023: £nil).

24 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	685,997	-	-	685,997	690,612
Investments	971,751	54,789	-	1,026,540	1,041,065
Current assets - debtors	7,769	-	-	7,769	15,001
Cash at bank	785,917	(16,706)	17,000	786,211	718,798
Current liabilities - creditors	(1,980)	-	-	(1,980)	(7,833)
	<u>2,449,454</u>	<u>38,083</u>	<u>17,000</u>	<u>2,504,537</u>	<u>2,457,643</u>

Accounts

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

**REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2023**

Charity Number 1195588

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

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Trustees annual report	1 to 10
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Statement of Financial Activities (including income and expenditure account)	12
Balance sheet	13
Notes to the financial statements	14 to 26

Registered Address: Quaker Meeting House, West Avenue, Gosforth, Newcastle upon Tyne, NE3 4ES

Trustees who served in 2022

Gillian Gill (née Moore) - Co-Clerk to March 2022; Clerk from March 2022

Barbara Adshead

Elizabeth Andersen

Nigel Barnes – ex officio from the Finance Group

Simon Court

Marcia Lemon

Ian Richardson

Graham Taylor

Cait Foley

Bankers

Cooperative Bank PLC, 1 Balloon Street, Manchester, M60 4EP

Lloyds Bank PLC, 25 Gresham Street, London, EC20 7HN

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

Barclays Bank PLC, 1 Churchill Place, London, E14 5HP

COIF, 1 Angel Lane, London, EC4R 3AB

Investment Managers

Rathbone Investment Management Ltd, 10 Queen Street, Bristol, BS1 4NT

Independent Examiner

Connected Voice, One Strawberry Lane, Newcastle upon Tyne, NE1 4BX

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

1. LEGAL AND ADMINISTRATIVE DETAILS

1.1 Status and objectives

Northumbria Area Quaker Meeting (NAM) is one of around 70 Meetings which make up The Religious Society of Friends (Quakers) in Britain, also known as Britain Yearly Meeting (BYM). It was registered (number 1195588) as a Charitable Incorporated Organisation (CIO) in August 2021.

1.2 Object

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

The CIO's income and property are used solely to further the Area Meeting's object by work such as:

- Strengthening the life and witness of Quaker meetings both in the area of Northumbria Area Meeting and beyond
- Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society
- Undertaking Quaker service for the relief of suffering at home and abroad
- Funding the concerns that Quaker meetings in the area of Northumbria Area Meeting or beyond have adopted or agreed to support
- Providing for the pastoral care of individual members and attenders including assistance to those in need and for education
- Maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world
- Administering and maintaining the organisation of Northumbria Area Meeting and contributing to the support of Britain Yearly Meeting

1.3 Trustees

Up to 12 trustees are appointed by NAM in session, on the advice of the NAM Nominations Committee. They hold office for a term of three years and may be reappointed for a second term. The trustee body in session appoints one of their number to be Clerk.

1.3.1 Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming

resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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 corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees are responsible for the practical aspects of our Meetings such as buildings, finances, and employees. The trustees met 8 times in the course of 2023:

17th January 2023

30th March 2023

17th June 2023

11th July 2023

10th September 2023

18th October 2023

27th November 2023

7th December 2023

1.4 Statement of public benefit

The trustees have had regard to the Charity Commission's guidance on public benefit. The principal public benefit is that at least weekly each of our eight Local Meetings holds a public Meeting for Worship. Most of these Meetings are held in person, but some are blended - allowing remote internet access to people not in the physical Meeting. There are also occasional purely internet-based Meetings. Our Meeting Houses are open to the public for divine Worship.

Our Meeting Houses are also made available to suitable local community and interest groups and charities where the purpose of the user is in line with our purposes.

1.5 Governance

Meetings for church affairs, in which the Religious Society conducts its business, are Meetings for Worship based on silence, carrying the expectation that God's guidance can be discerned if members are truly listening together and to each other. The unity that is sought depends on the willingness of all to seek the truth in each other's utterances. There is no voting in the meetings, because the Society believes that this would emphasise the divisions between differing views and inhibit the process of seeking to know the right way forward, the will of God as expressed in the sense of the meeting.

The clerk of the meeting bears the final responsibility for preparing the business, conducting the meeting and drafting the minutes of the meeting. Minutes are drafted and read out by the clerk during the course of the meeting, but the final decision about whether a minute represents the sense of the meeting is the responsibility of the meeting itself, not of the clerk.

The Area Meeting in session, open to all members of the Area Meeting, is held about four times each year. In addition, there are four Meetings of the Area Meeting Working Group each year which deal with more routine matters. The Working Group Meetings are also open to all members.

The day-to-day administration of the Area Meeting's affairs are conducted by a body of trustees, ordinarily containing not fewer than five or more than twelve persons.

2. REPORT ON SPECIFIC AREAS OF TRUSTEES' RESPONSIBILITIES

2.1 Finance

Area meeting appoints the Finance Group and appoints one of the Finance Group as an ex-officio trustee.

During the years 2020-2022, we ran at a deficit. This was partly due to the Covid pandemic, and partly to the sale of one of our larger Meeting Houses, in Sunderland, in 2021, as our room hire income decreased sharply, while we tried to support our staff. During 2023 however, income from the hire of Meeting House rooms has again become significant, predominantly in Newcastle.

When Sunderland Meeting House was sold in 2021, it was expected that it could be very rapidly replaced. However, it has not proved easy to do so, and with the increase of interest rates, it was decided to put the proceeds of the sale into secure short-term investments, using the Flagstone platform. End funds have been chosen for financial security, interest yield, and to ensure that their purpose is in accordance with our ethical stance. Deposits have been made in the Nationwide Building Society, the Teachers Building Society, and Reliance Bank.

The need for an urgent decision on the redevelopment of one of our Meeting Houses in Monkseaton has provoked a more wide-ranging discussion among our membership about a coherent plan for the use of our capital resources, both financial and property. It is hoped to reach an agreed conclusion about this during 2024.

The Charity acts in a custodian role for the finances of the Hexham Debates (cf point 5.2 below).

2.2 Employment

The Area Meeting employs four staff. A full time Area Meeting Resource Manager has day-to-day responsibility for all our resources, mainly the buildings which NAM owns, and works closely with the Local Meetings.

He oversees and advises on issues such as room hire, health and safety, and sustainability and the use of our IT system. We also employ a part time administrator, and part time cleaners at our Newcastle and Stocksfield Meeting Houses.

Trustees are responsible for ensuring that proper employment contracts are in place. Northumbria Area Meeting is an accredited Living Wage employer (see 2.2). It has recently been brought to the attention of trustees that one of the Northumbria Area Meetings has been paying a cleaner at a level below the legally required government's National Living Wage for some time. This matter has been investigated and rectified. (June 2024)

2.3 Property

The Trustees have oversight of all our property issues but delegate routine matters to the Area Meeting Resources Manager (cf para 2.2 -above).

All our properties have recently had quinquennial reports, which have identified a range of major issues. The capital resource plan (see para 2.1 above) will help us to prioritise these and to decide how we will spend our reserves to best meet our objectives. We have a Property Strategy agreed 4 years ago by the Area Meeting, which will assist in this process.

The Area Meeting also owns two other properties, which are rented out at commercial rents. These are the cottage attached to Allendale Meeting House, and a legacy property in Newcastle upon Tyne.

2.4 Safeguarding

The Area Meeting takes its responsibility for all safeguarding, especially children and adults at risk, very seriously. We have two Safeguarding Officers who proactively maintain contact with Local Meetings to ensure safeguarding issues are kept under review.

2.5 Risk assessment and management

We are very aware of the need to manage the risks we face. This is not just in finance, but includes property, employment, provision for children and young people, data protection and safeguarding. Our policies on these matters and our risk register are reviewed regularly. We remind Friends involved in organising activities and events of the importance of carrying out risk assessments in advance. This work is assisted by our Area Meeting Resources Manager.

3. LOCAL MEETINGS

The Area Meeting comprises eight Local Meetings of which four own their own Meeting Houses. The remaining four Local Meetings meet in rented premises. The Meeting House in Monkseaton is in urgent need of substantial repairs. Monkseaton Meeting started to meet in rented premises in 2023. The AM has embarked upon a fundamental review of all the owned Meeting Houses in the context of the financial strength and reserves of the AM.

Owned Meeting Houses

- Allendale Quaker Meeting House, Wooley Burnfoot, Allendale, NE47 9AA
- Monkseaton Quaker Meeting House, 23 Front Street, Monkseaton, NE 25 8AQ
- Newcastle Quaker Meeting House, West Avenue, Gosforth, Newcastle upon Tyne, NE3 4ES
- Stocksfield Quaker Meeting House, Branch End, Stocksfield, NE43 7NA

Rented Premises

- Alnwick St James URC, Pottergate, Alnwick, NE66 1JW
- Durham Alington House Community Association, 4 North Bailey, Durham, DH1 3ET
- Hexham 1 Wentworth Place, Hexham, NE66 1XE
- Sunderland Carnegie Community Centre, 67 Toward Road, Sunderland SR2 8JG

3.1 Membership

The members of the Area Meeting are those persons whose names are for the time being recorded in the official register maintained in accordance with Quaker Faith and Practice (“QFP”) of Britain Yearly Meeting. At 31 December 2023 membership comprised:

Local Meeting	Members 2023	Attenders 2023	Total 2023
Allendale	8	3	11
Alnwick	7	3	10
Durham	27	11	38
Hexham	16	4	20
Monkseaton	16	11	27
Newcastle	71	25	96
Stocksfield	24	7	31
Sunderland	17	3	20
Unattached	15		15
TOTAL AM	201	67	268

4. GENERAL MATTERS

4.1. Financial review and reserves policy

During the year the charity received income of £185,781 (2022: £141,974) and incurred expenditure of £154,235 (2022: £170,162), a surplus of £31,546 (2022: deficit of £28,188) for the year, after the £41,705 investment gain (2022: £129,235 investment loss) and this includes depreciation of £18,013 (2022: £18,382). At 31 December 2023 the charity held permanent endowment funds of £17,000 (2022: £17,000), restricted reserves of £38,083 (2022: £38,083) and unrestricted reserves of £2,402,560 (2022: £2,308,809). These figures do not include the charity’s property, shown in the accounts as £350,500 (2022: £330,000)

The Trustees Reserves Policy is to hold 12 months general expenditure plus five years expenditure for property maintenance.

4.2 Summary of main achievements

In the wake of the Covid pandemic we are now fully accustomed to regular blended Meetings for Worship and meetings for business matters in person and online. This has facilitated a greater degree of inclusion not only within the Quaker community but also amongst those community organisations whom we can serve by hiring out our premises. The online technology has strengthened the attraction of the Meeting Houses as a venue, boosting the numbers of lettings and increasing our income.

4.3 Sustainability

For centuries Quakers have seen the responsibility to be Stewards of the Earth as central to our faith. We are mindful of the commitment of Quakers nationally to improve our sustainability on both a corporate and personal level.

The Climate Action Group- Northumbria Friends (CAG) has met monthly now for two years. Its aims: to acquire and share understanding of the Climate/Biodiversity Emergency and to take and promote effective action amongst and beyond Quakers to help mitigate and manage aspects of this crisis. CAG has been asked by an Area Meeting Minute “to ensure Greening is at the heart of all Area Meeting activities”.

4.4 Serious incidents

Safeguarding

A safeguarding incident, which occurred on 12 March 2023, was reported to the safeguarding coordinator. He led an investigation into the occurrence, consulting the following: Friends who have pastoral responsibility in the Meeting in which the incident occurred, Mark Mitchell: Britain Yearly Meeting Safeguarding officer and The Safeguarding Advice Agency Thirty-one: eight. The Area Meeting safeguarding coordinator wrote a report which included a number of recommendations about the recognition and improvement of safeguarding procedures. This report was brought to the attention of Area Meeting trustees.

5. ACTIVITIES

5.1 Strengthening the life and witness of Quaker meetings both in the area of Northumbria Area Meeting and beyond.

The principal activity of the Northumbria Area Quaker Meeting is the holding of Meetings for Worship in the constituent Local Meetings: Allendale, Alnwick, Durham, Hexham, Monkseaton, Newcastle upon Tyne, Stocksfield and Sunderland. All members of the Area Meeting are entitled to take part in Meetings for Church Affairs which *inter alia* appoint the trustees.

5.2 Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society.

This is done mainly through our Meetings for worship and related activities.

The Hexham Debates

One Meeting supports an initiative called The Hexham Debates (<https://hexhamdebates.wordpress.com>). This was established by a member of one Meeting 17 years ago to carry on “a tradition of active radical debate essential for ensuring freedom and justice for all”. The Debates are a series of public lectures, widely acclaimed in the surrounding area. Well-known speakers who are expert in their fields draw large audiences for lively discussions about topical subjects.

Friends on Fridays

'Friends on Fridays' has been part of another Meeting's initiative with the support of its members and involves discussions around Quaker and non-Quaker topics. These gatherings are open to all who wish to attend and attract non-Quakers.

The Climate Action Group

CAG members have links with other Quaker and non-Quaker groups: the Quaker Ecochurch support group, Living Witness, Newcastle Climate Action Group. They took part in the Loving Earth Project, i.e. painting workshops to create pictures expressing the Climate/Biodiversity Emergency. A dozen of these paintings reproduced on a weatherproof banner now adorns the front of Newcastle Meeting House, after a period on display at Westminster at the request of Sir Lindsay Hoyle.

5.3 Undertaking Quaker service for the relief of suffering at home and abroad.

The Area Meeting has connections to Ramallah School in Palestine. For several years we have maintained an interest in this Quaker run, non-sectarian school. Friends have travelled there to visit; we invite two pupils to spend time in our Northern Young Friends summer school. After an interruption because of COVID-19, NCRN (Northumbria Conflict Resolution Network, see 5.4) has reviewed and renewed work on relations with the Friends School Ramallah and looks forward to a continuation of the exchanges between young British Quakers and their peers who have grown up in a situation of conflict.

The Area Meeting supports four Quaker Chaplains in their work in local hospitals, prisons, and universities.

5.4 Funding the concerns that Quaker meetings in the area of Northumbria Area Meeting or beyond have adopted or agreed to support.

Northern Friends Peace Board and Northumbria Conflict Resolution Network

The Area Meeting makes an annual donation to the Northern Friends Peace Board (<https://nfpb.org.uk/>) and provides a trustee for that organisation.

Northumbria Area Meeting itself seeks to prevent damaging conflict and promote positive wellbeing by establishing or supporting a range of local projects through the work of the Northumbria Conflict Resolution Network (NCRN).

In 2023, NCRN drew to a close a project on mindfulness in schools in East Newcastle. Training for staff in the schools was facilitated by the Mindfulness in Schools Project, funded by the Quaker Mental Health Fund via NCRN. This followed earlier work, funded by NCRN in association with Partnership for Children, to develop the Zippy's Friends materials to promote emotional awareness amongst children.

NCRN has a history of facilitating interdisciplinary exchanges and is currently working on resources to foster awareness of trauma in community contexts and is renewing its interest in the issues faced by the children of people in prison.

Tyne and Wear Citizens

The Area Meeting supported the founding of Tyne and Wear Citizens, part of Citizens UK (<https://www.citizensuk.org/chapters/tyne-and-wear/>) in 2015 and continues to be a member organisation. In 2023 Northumbria Quakers have taken an active part in the Living Wage and Green, Fair, Healthy action teams and contributed to a listening exercise across Tyne and Wear Citizens culminating in a November Delegates Assembly to agree the upcoming campaign priorities: Racial Justice in Education; Tackling the Cost of Living Crisis; a more Just Housing system for the region.

Skimstone Arts

Skimstone Arts (www.skimstone.org.uk), led by two Friends from Newcastle Meeting, is concerned with “socially engaged arts” which promote equality and visibility in the arts and society. Their mission is to support diverse artists and communities and those at risk of social isolation, to create work for and about the world that matters to them. They have three core areas of delivery:

- A year-long programme of activities which includes Holocaust Memorial Day, a UNITY Festival and a Refugee Week
- A Young People’s creative programme
- Partnership and research projects

The Area Meeting has supported the work of Skimstone Arts through legacy funding.

5.5 Providing for the pastoral care of individual members and attenders including assistance to those in need and for education.

Each Local Meeting appoints elders and pastoral friends whose role it is to support Members and Attenders both spiritually and practically. The Area Meeting and Local Meetings set aside funds to support the elders and pastoral friends in this work. In addition, the Area Meeting appoints a Registering Officer who is responsible for supporting Friends who wish to marry. Each Local Meeting has a small committee to support families of Friends who have died. Friends and Attenders are encouraged to attend courses to develop their Quaker witness. Funding is available to support attendance at such courses. The Area Meeting supports the Northern Friends Youth Education Trust with an annual donation and supports young people who wish to attend events provided by the Trust. Local Meetings run Bible study and book groups.

Approved by the trustees on 18.07.2024 and signed on their behalf by

Douglas Rennie Clerk to trustees

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2023

I report on the financial statements of Northumbria Area Meeting Of The Religious Society Of Friends (Quakers) In Britain for the year ended 31 December 2023, which are set out on pages 12 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 2022 ("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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 18.07.2024

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

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

	Notes	Unrestricted	Restricted	Endowment	Total	Total For the period 20 August 2021 to 31 December
		Funds £	Funds £	Funds £	2023 £	£
Income from:						
Donations		107,120	-	-	107,120	80,953
Bequests and legacies	6	16,838	-	-	16,838	-
Holding public meetings	7	5,650	-	-	5,650	19,294
Other trading activities	8	28,471	-	-	28,471	21,145
Investment income	9	27,702	-	-	27,702	20,582
Total income		185,781	-	-	185,781	141,974
Expenditure on:						
Raising funds	10	5,591	-	-	5,591	3,852
Holding of public meetings	11	148,644	-	-	148,644	166,310
Total expenditure		154,235	-	-	154,235	170,162
Net income/(expenditure) before investment gains/(losses)		31,546	-	-	31,546	(28,188)
Gains/(losses) on revaluation of fixed	18	20,500	-	-	20,500	-
Net gains/(losses) on investments	19	41,705	-	-	41,705	(129,235)
Net movement of funds		93,751	-	-	93,751	(157,423)
Reconciliation of funds						
Total funds brought forward		2,308,809	38,083	17,000	2,363,892	2,521,315
Total funds carried forward		2,402,560	38,083	17,000	2,457,643	2,363,892

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 14 to 26 form an integral part of these accounts.

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

BALANCE SHEET

Charity Number 1195588

As at 31/12/2023

	Notes	£	Total 2023 £	£	Total 2022 £
Fixed assets					
Tangible assets	17		690,612		708,625
Investment property	18		350,500		330,000
Investments	19		690,565		617,455
Total fixed assets			1,731,677		1,656,080
Current assets					
Debtors	20	15,001		19,148	
Cash at bank and in hand		718,798		695,441	
Total current assets		733,799		714,589	
Creditors: amounts falling due within one year	21	(7,833)		(6,777)	
Net current assets			725,966		707,812
Total assets less current liabilities			2,457,643		2,363,892
Total net assets or liabilities			2,457,643		2,363,892
Funds of the charity					
Unrestricted funds	23		2,252,560		2,158,809
Revaluation reserves	23		150,000		150,000
Restricted fund	23		38,083		38,083
Endowment fund	23		17,000		17,000
Total funds			2,457,643		2,363,892

The notes on pages 14 to 26 form an integral part of these accounts.

These financial statements were approved by the Board on:

18.07.2024

and are signed on its behalf by:

Douglas Rennie
Clerk to trustees

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Northumbria Area Meeting Of The Religious Society Of Friends (Quakers) In Britain 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 £2,457,643 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 2022 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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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.

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).

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing 500 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
Computer equipment	33% Straight line

The functional properties in this Area Meeting comprise 4 Meeting Houses.

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

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, investment properties in the locations of the Newcastle Local Meeting area and the Allendale Local Meeting area.

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. open market valuations were Newcastle Local Meeting area £35,500 and Allendale Local Meeting area £135,00 as at 31 December 2023.

A revaluation was carried out by the trustees of all the functional and investment properties on a fair value basis as at 31st December 2012. Changes in fair value are transferred to the Revaluation Reserve.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

Analysis of income

	Unrestricted	Restricted	Endowment	Total	Total period 20 August 2021 to 31 December 2022
	Funds £	Funds £	Funds £	2023 £	2022 £
6 Funding					
Bequests and legacies	16,838	-	-	16,838	-
	<u>16,838</u>	<u>-</u>	<u>-</u>	<u>16,838</u>	<u>-</u>
7 Holding public meetings					
Friends payment	5,650	-	-	5,650	12,500
Conf/events	-	-	-	-	6,794
	<u>5,650</u>	<u>-</u>	<u>-</u>	<u>5,650</u>	<u>19,294</u>
8 Other trading activities					
Sales	51	-	-	51	10
Other income	984	-	-	984	8,283
Meeting House lettings	27,436	-	-	27,436	12,852
	<u>28,471</u>	<u>-</u>	<u>-</u>	<u>28,471</u>	<u>21,145</u>
9 Investment Income					
Investment property rent	10,203	-	-	10,203	9,199
Dividends	14,533	-	-	14,533	10,754
Interest	2,966	-	-	2,966	629
	<u>27,702</u>	<u>-</u>	<u>-</u>	<u>27,702</u>	<u>20,582</u>

Analysis of expenditure on charitable activities

	Unrestricted	Restricted	Endowment	Total	Total period 20 August 2021 to 31 December 2022
	Funds £	Funds £	Funds £	2023 £	2022 £
10 Raising funds					
Investment management fees	5,591	-	-	5,591	3,852
	<u>5,591</u>	<u>-</u>	<u>-</u>	<u>5,591</u>	<u>3,852</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

11 Holding of public meetings

	Unrestricted	Restricted	Endowment	Total	Total period 20 August 2021 to 31 December 2022
	Funds £	Funds £	Funds £	2023 £	2022 £
<u>Direct costs</u>					
Salaries and wages	32,838	-	-	32,838	35,440
Children and Young People	406	-	-	406	1,973
Rates and water	741	-	-	741	533
Premises Insurance	7,563	-	-	7,563	7,893
Light and heat	7,196	-	-	7,196	8,164
Staff expenses	4,495	-	-	4,495	2,300
Advertising	1,467	-	-	1,467	510
Cleaning	3,616	-	-	3,616	1,891
Clerks and Treasurer expenses	31	-	-	31	527
Elders	20	-	-	20	158
Overseers	427	-	-	427	14
Office costs	3,410	-	-	3,410	2,023
Subscriptions	1,854	-	-	1,854	1,811
Books and literature	759	-	-	759	529
Event costs	6,366	-	-	6,366	6,275
IT costs	323	-	-	323	369
Conference	3,653	-	-	3,653	2,192
Contributions to BYM	20,140	-	-	20,140	23,948
Grant to other Quakers	3,498	-	-	3,498	7,571
Grant to non Quakers	-	-	-	-	784
Rent	5,477	-	-	5,477	4,558
Security	581	-	-	581	1,866
Maintenance	4,240	-	-	4,240	3,910
Repairs	6,141	-	-	6,141	17,426
Other premises costs	1,100	-	-	1,100	640
Equipment purchases	920	-	-	920	3,814
Payroll fees	377	-	-	377	418
Depreciation	18,013	-	-	18,013	18,382
Other expenditure	3,141	-	-	3,141	-
<u>Support costs</u>					
Independent examination	6,243	-	-	6,243	3,587
Professional fees	3,608	-	-	3,608	6,804
	<u>148,644</u>	<u>-</u>	<u>-</u>	<u>148,644</u>	<u>166,310</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

12 Fees for examination of the accounts

	2023 £	For the period 20 August 2021 to 31 December £
Independent examiner's fees for reporting on the accounts	3,243	3,587
Other accountancy services paid to the examiner	3,000	-
	<u>6,243</u>	<u>3,587</u>

There were no other fees paid to the examiner (2022: £nil).

13 Analysis of staff costs and the cost of key management personnel

	2023 £	For the period 20 August 2021 to 31 December £
Salaries and wages	29,292	31,542
Employers NI	2,594	2,835
Pension costs	952	1,063
	<u>32,838</u>	<u>35,440</u>

No employee received remuneration above £60,000 (2022: £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.

14 Staff numbers

The average monthly head count was 1 staff (2022: 1 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	For the period 20 August 2021 to 31 December Number
The parts of the charity in which the employee's work		
Charitable activities	1.0	1.0
	<u>1.0</u>	<u>1.0</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

15 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.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

16 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.

17 Tangible fixed assets	Computer Equipment £	Freehold Property £	Total £
Cost			
Balance brought forward	938	885,000	885,938
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	938	885,000	885,938
Depreciation			
Basis	SL	SL	
Rate	33.0%	2.5%	
Balance brought forward	313	177,000	177,313
Depreciation charge for year	313	17,700	18,013
Disposals	-	-	-
Balance carried forward	626	194,700	195,326
Net book value			
Brought forward	625	708,000	708,625
Carried forward	312	690,300	690,612

The following are the properties included in the Freehold Property fixed.

Property name	Cost £	Depreciation £	NBV £
Allendale Meeting house	100,000	(22,000)	78,000
Monkseaton Meeting House	200,000	(44,000)	156,000
Newcastle Meeting house	525,000	(115,500)	409,500
Stocksfield Meeting House	60,000	(13,200)	46,800
Balance carried forward	885,000	(194,700)	690,300

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

18 Investment Property

	2023	period 20 August 2021 to 31 December 2022
	£	£
Carrying (fair) value at the beginning of period	330,000	330,000
Additions	-	-
Disposals	-	-
Revaluation	20,500	-
Carrying (fair) value at end of year	<u>350,500</u>	<u>330,000</u>

Allendale Meeting House Cottage was valued at an advise market asking price of £220,000. Newcastle 39 Benton Park Road was valued at an advise market asking price of £110,000 based on a vacant possession value.

	Listed	Unlisted	2023	For the period 20 August 2021 to 31 December
	£	£	£	£
19 Investment				
Carrying (fair) value at the beginning of period	613,226	35,634	648,860	746,690
Revaluation	41,705	-	41,705	(129,235)
Carrying (fair) value at end of year	<u>654,931</u>	<u>35,634</u>	<u>690,565</u>	<u>617,455</u>

20 Debtors and prepayments (receivable within 1 year)

	2023	For the period 20 August 2021 to 31 December
	£	£
Gift aid claim	5,927	11,415
Prepayments	8,274	4,213
Other debtors	800	3,520
	<u>15,001</u>	<u>19,148</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

21 Creditors and accruals (payable within 1 year)

	2023	For the period 20 August 2021 to 31 December
	£	£
Accruals	3,000	6,588
Other creditors	4,833	189
	<u>7,833</u>	<u>6,777</u>

22 Events after the end of the reporting period

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

23 Analysis of charitable funds

For the year ended 31 December 2023

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Unrestricted funds						
Area Meeting General	(27,545)	-	-	2,025,172	-	1,997,627
Area Meeting Buildings	(48,311)	55,379	(39,361)	32,293	-	-
Allendale Local Meeting	188,979	2,822	(2,811)	(182,190)	-	6,800
Alnwick Local Meeting	3,447	2,540	(1,640)	(2,835)	-	1,512
Durham Local Meeting	19,150	5,955	(2,642)	(10,824)	-	11,639
Hexham Local Meeting	10,079	6,067	(2,907)	(6,633)	-	6,606
Monkseaton Local Meeting	170,354	5,495	(2,214)	(164,522)	-	9,113
Newcastle Local Meeting	1,271,646	72,402	(36,912)	(1,166,385)	41,705	182,456
Stocksfield Local Meeting	83,883	12,118	(5,325)	(48,531)	-	42,145
Sunderland Local Meeting	487,127	4,805	(1,382)	(475,545)	-	15,005
	<u>2,158,809</u>	<u>167,583</u>	<u>(95,194)</u>	<u>-</u>	<u>41,705</u>	<u>2,272,903</u>

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Revaluation reserve						
Allendale Local Meeting	120,000	-	-	-	15,000	135,000
Newcastle Local Meeting	30,000	-	-	-	5,500	35,500
	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,500</u>	<u>170,500</u>

For the year ended 31 December 2022

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Unrestricted funds						
Area Meeting General	(27,545)	-	-	-	-	(27,545)
Area Meeting Buildings	5,318	24,914	(78,543)	-	-	(48,311)
Allendale Local Meeting	187,473	5,170	(3,664)	-	-	188,979
Alnwick Local Meeting	3,072	1,345	(970)	-	-	3,447
Durham Local Meeting	16,349	6,003	(3,202)	-	-	19,150
Hexham Local Meeting	6,745	5,453	(2,119)	-	-	10,079
Monkseaton Local Meeting	171,665	4,652	(5,963)	-	-	170,354
Newcastle Local Meeting	1,392,662	69,736	(61,517)	-	(129,235)	1,271,646
Stocksfield Local Meeting	81,399	13,194	(10,710)	-	-	83,883
Sunderland Local Meeting	479,094	11,507	(3,474)	-	-	487,127
	<u>2,316,232</u>	<u>141,974</u>	<u>(170,162)</u>	<u>-</u>	<u>(129,235)</u>	<u>2,158,809</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

23 Analysis of charitable funds (continued)

For the year ended 31 December 2022

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

General unrestricted fund The 'free reserves' for the local areas
 Revaluation reserve Investment property revaluation reserves per note 16

Analysis of charitable funds

For the year ended 31 December 2023

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Restricted funds						
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 2022

	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Restricted funds						
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>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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 31 December 2023, 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.

24 Capital commitments

As at 31/12/2023, the charity had no capital commitments (2022: £nil).

25 Analysis of net assets between funds

	Unrestricted	Restricted	Endowment	Total	Total For the period 20 August 2021 to 31 December 2022
	Funds £	Funds £	Funds £	2023 £	2022 £
Tangible fixed assets	690,612	-	-	690,612	708,625
Investments	986,276	54,789	-	1,041,065	947,455
Current assets - debtors	15,001	-	-	15,001	19,148
Cash at bank	718,504	(16,706)	17,000	718,798	695,441
Current liabilities - creditors	(7,833)	-	-	(7,833)	(6,777)
	<u>2,402,560</u>	<u>38,083</u>	<u>17,000</u>	<u>2,457,643</u>	<u>2,363,892</u>

Accounts

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

**REPORT AND FINANCIAL STATEMENTS
For the period 20/08/2021 to 31/12/2022**

Charity Number 1195588

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

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

TRUSTEES ANNUAL REPORT

For period 20 August 2021 to 31 December 2022

Registered Address: Quaker Meeting House, West Avenue, Gosforth, Newcastle upon Tyne NE3 4ES

Trustees who served in 2022

All trustees were appointed as at 30 August 2022 having transferred from the unincorporated charity 1175435 (see details in trustees report).

Gillian Moore – Co Clerk to March 2022, Clerk from March 2022

Barbara Adshead (appointed 1 March 2022)

Simon Court (appointed 4 January 2021)

Jeff Dean Co Clerk (retired March 2022)

Cait Foley (resigned 31 October 2022)

Marcia Lemon (appointed 1 July 2021)

Ian Richardson (appointed 1 March 2022)

Graham Taylor (appointed 1 September 2018)

Bankers

Cooperative Bank PLC 1 Balloon Street, Manchester. M60 4EP

Lloyds Bank PLC 25 Gresham Street, London. EC20 7HN

CAF Bank Ltd .25 Kings Hill Avenue, West Malling, Kent. ME19 4JQ

Barclays Bank PLC, 1 Churchill Place, London. E14 5HP

COIF 1 Angel Lane, London. EC4R 3AB

Investment Managers

Rathbone Investment Management Ltd 10, Queen Street, Bristol. BS1 4NX

Independent examiner;

Connected Voice One Strawberry Lane, Newcastle upon Tyne. NE1 4BX

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from October 2019).

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

1. LEGAL AND ADMINISTRATIVE DETAILS

1.1 Status and objectives

Northumbria Area Quaker Meeting (NAM) is one of around 70 Meetings, which make up The Religious Society of Friends (Quakers) in Britain, also known as Britain Yearly Meeting (BYM). It was registered (number 1195588) as a Charitable Incorporated Organisation (CIO) in August 2021.

The CIO was dormant between the periods 30 August 2021 and 24th January 2022.

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 CIO therefore presents its accounts including comparatives relating to the previous Unincorporated Charity under merger accounting rules.

1.2 Object

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

The CIO's income and property are used solely to further the Area Meeting's object by work such as:

- Strengthening the life and witness of Quaker meetings both in the area of Northumbria Area Meeting and beyond;
- Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- Undertaking Quaker service for the relief of suffering at home and abroad;
- Funding the concerns that Quaker meetings in the area of Northumbria Area Meeting or beyond have adopted or agreed to support;

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

- Providing for the pastoral care of individual members and attenders including assistance to those in need and for education;
- Maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world; and
- Administering and maintaining the organisation of Northumbria Area Meeting and contributing to the support of Britain Yearly Meeting.

1.3 Trustees

Up to 15 trustees are appointed by Northumbria Area Meeting (NAM) in Session, on the advice of the NAM Nominations Committee. They hold office for a term of three years and may be reappointed for a second term. The trustee body in session appoints one of their number to be Clerk. The Area Meeting in session, on the advice of the NAM...

1.3.1 Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial

Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing, those 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 operation.

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011,

The Charity (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 corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

There are 8 trustees. Trustees are responsible for the practical aspects of our Meetings such as buildings, finances, and employees. The trustees met on occasions in 2022

1.4 Statement of public benefit

The trustees have had regard to the Charity Commission's guidance on public benefit. The principal public benefit is that at least weekly each of our 8 Local Meetings hold a public Meeting for Worship. Most of these Meetings are held in person, but some are blended-allowing remote internet access to people not in the physical Meeting. There are also occasional purely internet based Meetings. Our four Meeting Houses are open to the public for divine Worship.

Our Meeting Houses are also made available to suitable local community and interest groups and charities at a reduced rate where the purpose of the user is in line with our purposes.

1.5 Governance

Meetings for church affairs, in which the Religious Society conducts its business, are Meetings for Worship based on silence, carrying the expectation that God's guidance can be discerned if members are truly listening together and to each other. The unity that is sought depends on the willingness of all to seek the truth in each other's utterances. There is no voting in the meetings, because the Society believes that this would emphasise the divisions between differing views and inhibit the process of seeking to know the right way forward, the will of God as expressed in the sense of the meeting.

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

The clerk of the meeting bears the final responsibility for preparing the business, conducting the meeting and drafting the minutes of the meeting.

Minutes are drafted and read out by the clerk during the course of the meeting, but the final decision about whether a minute represents the sense of the meeting is the responsibility of the meeting itself, not of the clerk.

The Area Meeting in session, open to all members of the Area Meeting, is held about 4 times each year. In addition, there are 4 Meetings of the Area Meeting Working Group each year, which deal with more routine matters. The Working Group Meetings are also open to all Members.

The day-to-day administration of the Area Meeting's affairs are conducted by a body of trustees, ordinarily containing not fewer than five or more than fifteen persons

2 Report on specific areas of trustees ' responsibilities

.2.1 Finance

Area meeting appoints the Treasury Group, and appoints one of the Treasurer's Group as an ex-officio trustee. Building upon the consolidation of our banking and accounting arrangements, which commenced in 2021, much of the work of the Treasurer's Group during 2022 has continued to focus on simplifying our finances. This has involved moving most of our accounts to the Cooperative Bank- a process which is nearly complete and using a new accounting software package- QuickBooks.

Amid uncertainty during the Covid pandemic, we have continued to meet our regular financial commitments through a broadly stable donor base, supported by careful deployment of our reserves. Hiring income has decreased in comparison to 2020 partly due to the continuing impact of the Covid Pandemic but also because we sold one of our larger Meeting Houses in Sunderland, a property which was well used by local groups, but was in desperate need of repair and renovation.

The Charity acts in a custodian role for the finances of the Hexham Debates (cf point 5.2 below). In 2022 £30 was received and £25 paid out on behalf of this activity.

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

2.2 Employment

The Area Meeting employs 3 staff. A full time Area Meeting Resource Manager has day-to-day responsibility for all our resources, mainly the buildings which NAM owns, and works closely with the Local Meetings.

He oversees and advises on issues such as room hire, safeguarding, health and safety, and sustainability and the use of our IT system. We also employ a part time administrator who took up post in October 2022.

We employ a part time cleaner at one of our Meeting Houses. Trustees are responsible for ensuring that proper employment contracts are in place. NAM is a member of the Living Wage Foundation (LWF), which means that our employees are paid above the Living Wage level and all regular contractors such as cleaners, are paid at least the LWF living wage.

2.3 Property

The Trustees have oversight of all our property issues but delegate routine matters to the Area Meeting Resources Manager (cf para 2.2 -above).

All our properties have recently had quinquennial reports, which have identified a range of major issues. Over the next 2 years, it will be necessary to prioritise these and to decide how we will spend our reserves to best meet our objectives. We have a Property Strategy agreed 4 years ago by the Area Meeting, which will assist in this process.

At the end of 2021 we sold a Meeting house in Sunderland (cf para 2.1 above). We are actively seeking to purchase a new Meeting House in Sunderland

The Area meeting also owns 2 other properties, which are rented out at social rents. These are the cottage attached to Allendale Meeting House, and a legacy property in Newcastle upon Tyne.

2.4 Safeguarding

The Area Meeting takes its responsibility for all safeguarding, especially children and adults at risk, very seriously. We have 2 Safeguarding Officers who proactively maintain contact with Local Meeting Overseers to ensure Safeguarding issues are kept under review

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

2.5 Risk assessment and management

We are very aware of the need to manage the risks we face. This is not just in finance, but includes property, employment, provision for children and young people, data protection and safeguarding. Our policies on these matters are reviewed regularly and our risk register is reviewed regularly. We remind Friends involved in organising activities and events of the importance of carrying out risk assessments in advance. This work is assisted by our employed Resources Manager

3 Local Meetings

The Area Meeting comprises eight Local Meetings of which 4 occupy their own Meeting Houses. The remaining 4 Local Meetings meet in rented premises.

Owned Meeting Houses

- Allendale Quaker Meeting House, Wooley Burnfoot, Allendale NE47 9AA
- Monkseaton Quaker Meeting House, 23 Front Street Monkseaton NE 25 8AQ
- Newcastle Quaker Meeting House, Quaker Meeting House, West Avenue, Gosforth, Newcastle Upon Tyne NE3 4ES
- Stocksfield Quaker Meeting House Branch End Stocksfield NE43 7NA

Rented Premises

- Alnwick St James URC Pottergate, Alnwick NE66 1JW
- Durham Alington House 4 North Bailey, Durham DH1 3ET
- Hexham 1 Wentworth Place Hexham, NE66 1XE
- Sunderland Carnegie Community Centre, 67 Toward Road, Sunderland SR2 8JG

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

3.1 Membership

Local Meeting	Members 2022	Attenders 2022	Total 2022
Allendale	8	4	12
Alnwick	9	6	15
Durham	30	9	39
Hexham	20	21	41
Monkseaton	18	11	29
Newcastle	83	69	152
Stocksfield	22	11	33
Sunderland	20	6	26
Unattached	10		
TOTAL AM	221	137	357

4 General matters

4.1. Financial review and reserves policy

During the year the charity received income of £141,974 and incurred expenditure of £170,162, a deficit of £28,188 for the year, after the £129,235 investment loss and this includes depreciation of £18,382. At 31 December 2022 the charity held permanent endowment funds of £17,000, restricted reserves of £38,083 and unrestricted reserves of £2,308,809. These figures do not include the charity's property, shown in the accounts as £330,000

The Trustees Reserves Policy is to hold 12 months general expenditure plus five years expenditure for property maintenance. The charity holds in excess of its target reserves due to the profit on sale of a property during the 2021. The trustees intend to use the excess reserves to purchase a property in 2023.

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

4.2 Summary of main achievements

We have continued to adapt our Meetings for Worship throughout 2022 in line with the changing situation as the Covid pandemic developed.

Although the vaccination programme gave hope and confidence to many about returning to face-to-face meetings, others remained cautious. Mandatory restrictions varied as numbers of cases in different parts of the country went up and down and we had to adapt to these. We moved towards regular blended Meetings for Worship with suitable precautions in place and most Members and Attenders have been able to participate. The purchase of new technology in several Meeting Houses has facilitated this. Business meetings have continued to take place, mainly online. We are encouraged by the return of several community organisations, which hire our premises, which provides us with income and also allows us to serve our local communities.

4.3 Sustainability.

We are mindful of the commitment of Quakers Nationally to improve our sustainability on both a corporate and personal level. Our Meeting Houses require considerable investment to bring them up to an acceptable standard in this regard. A small group of Members has been looking at sustainability and their initial report is due in 2023.

4.4 Serious incidents

There were no serious incidents.

5 Activities

5.1 Strengthening the life and witness of Quaker meetings both in the area of Northumbria Area Meeting and beyond.

The principal activity of the Northumbria Area Quaker Meeting is the holding of Meetings for Worship in the constituent Local Meetings; Allendale, Alnwick, Durham, Hexham, Monkseaton, Newcastle upon Tyne, Stocksfield and Sunderland. All members of the Area Meeting are entitled to take part in Meetings for Church Affairs, which *inter alia* appoint the trustees

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

5.2 Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society.

This is done mainly through our Meetings for worship and related activities. One Meeting supports an initiative called Hexham Debates, which are public lectures and are widely acclaimed around the surrounding areas.

Well-known speakers who are expert in their fields draw large audiences for lively discussions about topical subjects. 'Friends on Fridays' has been part of another Meeting's initiative with the support of its members and involves discussions around Quaker and non-Quaker topics. These gatherings are open to all who wish to attend and attract non-Quakers. The Living Earth Project based in one Local Meeting set up 2 Exhibitions and involved young people from a Local School

5.3 Undertaking Quaker service for the relief of suffering at home and abroad.

The Area Meeting has 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; we invite two pupils to spend time in our Northern Young Friends Education Trust Summer School. The Area meeting supports Quaker Chaplains in their work in Local Hospitals, Prisons and Universities.

5.4 Funding the concerns that Quaker meetings in the area of Northumbria Area Meeting or beyond have adopted or agreed to support.

The Area Meeting makes an Annual donation to the Northern Friends Peace Board and provides a Trustee for that Organisation. The Area Meeting was involved in the development of Citizen's UK in the North East and remains a member of the organisation. The Area Meeting itself developed the Northumbria Conflict Resolution Network. Founded in 2008, this small group works with schools working with mindfulness and helping children cope with personal trauma.

5.5 Providing for the pastoral care of individual members and attenders including assistance to those in need and for education.

Each Local Meeting appoints Elders and Overseers whose role is to support Members and Attenders both spiritually and practically. The Area Meeting and Local Meetings set aside funds to support the elders and overseers in this work. In addition, the Area Meeting appoints a Registering Officer who is responsible for supporting Friends who wish to marry. Each Local Meeting has a small committee to support families of Friends who have died. Friends and Attenders are encouraged to attend courses to develop their Quaker witness. Funding

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

TRUSTEES ANNUAL REPORT

For the period 20 August 2021 to 31 December 2022

is available to support attendance at such courses. The Area Meeting supports the Northern Friends Youth Education Trust with an annual donation and supports young people who wish to attend events provided by the Trust.

Local Meetings run Bible study and Book groups.

Approved by the trustees on 21.06.2023 and signed on their behalf by

G Moore
Trustee

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the period 20/08/2021 to 31/12/2022

I report on the financial statements of Northumbria Area Meeting Of The Religious Society Of Friends (Quakers) In Britain for the period 20/08/2021 to 31/12/2022, which are set out on pages 13 to 28.

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:

- H** examine the accounts under section 145 of the Charities Act,
- H** 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
- H** 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:

- H** the accounting records were not kept in accordance with section 130 of the Charities Act; or
- H** the accounts did not accord with the accounting records; or
- H** 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.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 21.06.2023

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

STATEMENT OF FINANCIAL ACTIVITIES

For the period 20/08/2021 to 31/12/2022

		Unrestricted	Restricted		Total
	Notes	Funds	Funds		2021
		£	£		£
Income from:					
Donations and legacies		80,953	-	-	91,346
Holding public meetings	7	19,294	-	-	4,600
Other trading activities	8	8,293	-	-	6,858
Investment income	9	33,434	-	-	30,194
Other income		-	-	-	2,462
Sale of property		-	-	-	297,155
Total income		141,974	-	-	432,615
Expenditure on:					
Raising funds	10	3,852	-	-	6,279
Holding of public meetings	11	166,310	-	-	155,459
Total expenditure		170,162	-	-	161,738
Net income/(expenditure) before investment gains/(losses)		(28,188)	-	-	270,877
Gains/(losses) on revaluation of investment properties	17	-	-	-	150,000
Net gains/(losses) on investments	18	(129,235)	-	-	68,901
Net movement of funds		(157,423)	-	-	489,778
Reconciliation of funds					
Total funds brought forward		2,466,232	38,083	17,000	2,031,537
Total funds carried forward		2,308,809	38,083	17,000	2,521,315

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 28 form an integral part of these accounts.

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

BALANCE SHEET

Charity Number 1195588

As at 31/12/2022

	Notes	Total 2022 £	Total 2022 £	Total 2021 £	Total 2021 £
Fixed assets					
Tangible assets	16		708,625		726,069
Investment property	17		330,000		330,000
Investments	18		488,220		746,690
			1,526,845		1,802,759
Current assets					
Debtors	19	19,148		17,830	
Cash at bank and in hand		824,676		707,402	
		843,824		725,232	
Creditors: amounts falling due within one year	20	(6,777)		(6,676)	
			837,047		718,556
			2,363,892		2,521,315
Total net assets or liabilities					
			2,363,892		2,521,315
Funds of the charity					
Unrestricted funds	22		2,158,809		2,316,232
Revaluation reserves	22		150,000		150,000
Restricted fund	22		38,083		38,083
Endowment fund	22		17,000		17,000
			2,363,892		2,521,315

The notes on pages 15 to 28 form an integral part of these accounts.

These financial statements were approved by the Board on:

21.06.2023

and are signed on its behalf by:

G Moore
Trustee

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

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.

Northumbria Area Meeting Of The Religious Society Of Friends (Quakers) In Britain 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 £2,308,809 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.

Northumbria Area Quaker Meeting (NAM) is one of around 70 Meetings, which make up The Religious Society of Friends (Quakers) in Britain, also known as Britain Yearly Meeting (BYM). It was registered (number 1195588) as a Charitable Incorporated Organisation (CIO) in August 2021.

The CIO was dormant between the periods 30 August 2021 and 24th January 2022

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 CIO therefore presents its accounts including comparatives relating to the previous Unincorporated Charity under merger accounting rules.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

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."

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

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
Computer equipment	33% 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.

A revaluation was carried out by the trustees of all the functional and investment properties on a fair value basis as at 31st December 2012. Changes in fair value are transferred to the Revaluation Reserve. In the opinion of the trustees, the value of such properties at 31st December 2018 is not significantly different to the position at 31st December 2012.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

Analysis of income

	Unrestricted	Restricted	Endowment	Total For the period 20/08/2021 to 31/12/2022	Total 2021
	Funds £	Funds £	Funds £	£	£
7 Holding public meetings					
Friends payment	12,500	-	-	12,500	4,600
Conf/events	6,794			6,794	-
	<u>19,294</u>	<u>-</u>	<u>-</u>	<u>19,294</u>	<u>4,600</u>
8 Other trading activities					
Sales	10	-	-	10	22
Other income	8,283	-	-	8,283	235
Credit on heating and lighting	-			-	6,601
	<u>8,293</u>	<u>-</u>	<u>-</u>	<u>8,293</u>	<u>6,858</u>
9 Investment Income					
Investment property rent	22,051	-	-	22,051	17,369
Dividends	10,754	-	-	10,754	10,629
Interest	-	-	-	-	2,196
Bank interest	629	-	-	629	-
	<u>33,434</u>	<u>-</u>	<u>-</u>	<u>33,434</u>	<u>30,194</u>

Income was £141,974 (2021: £432,615) of which £141,974 was unrestricted or designated (2021: £432,615) and £nil was restricted (2021: £nil).

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

Analysis of expenditure on charitable activities

	Unrestricted	Restricted	Endowment	Total For the period 20/08/2021 to 31/12/2022	Total 2021
	Funds £	Funds £	Funds £	£	£
10 Raising funds					
Investment management fees	3,852	-	-	3,852	6,279
	<u>3,852</u>	<u>-</u>	<u>-</u>	<u>3,852</u>	<u>6,279</u>

11 Holding of public meetings

	Unrestricted	Restricted	Endowment	Total For the period 20/08/2021 to 31/12/2022	Total 2021
	Funds £	Funds £	Funds £	£	£
<u>Direct costs</u>					
Salaries and wages	35,440	-	-	35,440	29,259
Children and Young People	1,973	-	-	1,973	-
Rates and water	533	-	-	533	379
Premises Insurance	7,893	-	-	7,893	2,994
Light and heat	8,164	-	-	8,164	7,591
Staff expenses	2,300	-	-	2,300	-
Advertising	510	-	-	510	132
Cleaning	1,891	-	-	1,891	3,857
Clerks and Treasurer expenses	527	-	-	527	96
Elders	158	-	-	158	265
Overseers	14	-	-	14	1,681
Offie costs	2,023	-	-	2,023	1,689
Subscriptions	1,811	-	-	1,811	231
Books and literature	529	-	-	529	533
Event costs	6,275	-	-	6,275	5,367
IT costs	369	-	-	369	3,680
Conference	2,192	-	-	2,192	-
Training	-	-	-	-	1,606
Contributions to BYM	23,948	-	-	23,948	27,000
Grant to other Quakers	7,571	-	-	7,571	250
Grant to non Quakers	784	-	-	784	-
Rent	4,558	-	-	4,558	3,939
Security	1,866	-	-	1,866	130
Maintenance	3,910	-	-	3,910	2,909
Repairs	17,426	-	-	17,426	3,867
Other premises costs	640	-	-	640	1,274
Equipment purchases	3,814	-	-	3,814	7,160
Payroll fees	418	-	-	418	-
Depreciation	18,382	-	-	18,382	18,214

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

Analysis of expenditure on charitable activities continued

	Unrestricted	Restricted	Endowment	Total	Total
	Funds £	Funds £	Funds £	£ £	2021 £
11 Holding of public meetings continued					
<u>Support costs</u>					
Bank charges	-	-	-	-	96
Independent examination	3,587	-	-	3,587	3,000
Professional fees	6,804	-	-	6,804	28,260
	<u>166,310</u>	<u>-</u>	<u>-</u>	<u>166,310</u>	<u>157,480</u>

Expenditure on charitable activities was £170,162 (2021: £161,738) of which £170,162 was unrestricted or designated (2021: £161,738) and £nil was restricted (2021: £nil).

12 Fees for examination of the accounts

	For the period 20/08/2021 to 31/12/2022 £	2021 £
Independent examiner's fees for reporting on the accounts	3,587	3,000
Other accountancy fees paid to the examiner	-	4,286
	<u>3,587</u>	<u>7,286</u>

13 Analysis of staff costs and the cost of key management personnel

The charity currently employs a secondment from Sunderland Local Meeting.

	For the period 20/08/2021 to 31/12/2022 £	2021 £
Salaries and wages	31,542	25,916
Employers NI	2,835	2,359
Pension costs	1,063	984
	<u>35,440</u>	<u>29,259</u>

No employee received remuneration above £60,000 (2021: £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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

14 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 ended 31 December 2022 there were no trustee donations (2021: 7 trustees donated unrestricted amount of £3,360, the donations were issued under normal market conditions and do not form a

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.

During the year ended 31 December 2022 one employee related to a trustee received £35,440 (2021: £29,259) from employment with the charity on a normal commercial basis.

15 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.

16 Tangible fixed assets	Computer Equipment £	Freehold Property £	Fixture & Fittings £	Total £
Cost				
Balance brought forward	-	885,000	22,762	907,762
Additions	938	-	-	938
Disposals	-	-	-	-
Balance carried forward	<u>938</u>	<u>885,000</u>	<u>22,762</u>	<u>908,700</u>
Depreciation				
Basis	SL	SL	SL	
Rate	33.0%	2.5%	2.2%	
Balance brought forward	-	159,300	22,393	181,693
Depreciation charge for year	313	17,700	369	18,382
Disposals	-	-	-	-
Balance carried forward	<u>313</u>	<u>177,000</u>	<u>22,762</u>	<u>200,075</u>
Net book value				
Brought forward	<u>-</u>	<u>725,700</u>	<u>369</u>	<u>726,069</u>
Carried forward	<u>625</u>	<u>708,000</u>	<u>-</u>	<u>708,625</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

17 Investment Property

	For the period 20/08/2021 to 31/12/2022 £	2021 £
Carrying (fair) value at the beginning of period	330,000	180,000
Additions	-	-
Disposals	-	-
Revaluation	-	150,000
Carrying (fair) value at end of year	<u>330,000</u>	<u>330,000</u>

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. Annual valuation reviews are undertaken by the trustee.

18 Investment

	Listed £	Unlisted £	For the period 20/08/2021 to 31/12/2022 £	2021 £
Carrying (fair) value at the beginning of the period	711,056	35,634	746,690	659,793
Net gain/(loss) on the investment	(129,235)	-	(129,235)	86,897
Carrying (fair) value at end of year	<u>58,182</u>	<u>35,634</u>	<u>617,455</u>	<u>746,690</u>

19 Debtors and prepayments (receivable within 1 year)

	For the period 20/08/2021 to 31/12/2022 £	2021 £
Gift aid claim	11,415	11,024
Other debtors	3,520	2,643
Prepayments	4,213	4,163
	<u>19,148</u>	<u>17,830</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

20 Creditors and accruals (payable within 1 year)

	For the period 20/08/2021 to 31/12/2022 £	2021 £
Accruals	6,588	-
Other creditors	189	6,676
	<u>6,777</u>	<u>6,676</u>

21 Events after the end of the reporting period

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

22 Analysis of charitable funds

For the period 20 August 2021 to 31 December 2022

	Fund balances brought forward	Income resource	Resources expended	Transfers	Gains / (losses)	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Area Meeting General	(27,545)	-	-	-	-	(27,545)
Area Meeting Buildings	5,318	24,914	(78,543)	-	-	(48,311)
Allendale Local Meeting	187,473	5,170	(3,664)	-	-	188,979
Alnwick Local Meeting	3,072	1,345	(970)	-	-	3,447
Durham Local Meeting	16,349	6,003	(3,202)	-	-	19,150
Hexham Local Meeting	6,745	5,453	(2,119)	-	-	10,079
Monkseaton Local Meeting	171,665	4,652	(5,963)	-	-	170,354
Newcastle Local Meeting	1,392,662	69,736	(61,517)	-	(129,235)	1,271,646
Stocksfield Local Meeting	81,399	13,194	(10,710)	-	-	83,883
Sunderland Local Meeting	479,094	11,507	(3,474)	-	-	487,127
	<u>2,316,232</u>	<u>141,974</u>	<u>(170,162)</u>	<u>-</u>	<u>(129,235)</u>	<u>2,158,809</u>

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

For the year ended 31 December 2021

	Fund balances brought forward	Income resource	Resources expended	Transfers	Gains / (losses)	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
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)	-	171,665
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>

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

For the year ended 31 December 2021 continued

	Fund balances brought forward	Income resource	Resources expended	Transfers	Gains / (losses)	Fund balances carried forward
	£	£	£	£	£	£
Revaluation reserve						
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>

General unrestricted fund The 'free reserves' for the local areas
 Revaluation reserve Investment property revaluation reserves per note 16

22 Analysis of charitable funds (continued)

For the period 20 August 2021 to 31 December 2022

	Fund balances brought forward	Income resource	Resources expended	Transfers	Gains / (losses)	Fund balances carried forward
	£	£	£	£	£	£
Restricted funds						
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 2021

	Fund balances brought forward	Income resource	Resources expended	Transfers	Gains / (losses)	Fund balances carried forward
	£	£	£	£	£	£
Restricted funds						
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>

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

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.

23 Capital commitments

As at 31/12/2022, the charity had no capital commitments (2021: £nil).

24 Analysis of net assets between funds

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	For the period	2021
	£	£	£	20/08/2021 to	£
				31/12/2022	
				£	£
Tangible fixed assets	708,625	-	-	708,625	726,069
Investments	763,431	54,789	-	818,220	1,076,690
Current assets - debtors	19,148	-	-	19,148	17,830
Cash at bank	824,382	(16,706)	17,000	824,676	707,402
Current liabilities - creditors	(6,777)	-	-	(6,777)	(6,676)
	<u>2,308,809</u>	<u>38,083</u>	<u>17,000</u>	<u>2,363,892</u>	<u>2,521,315</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the period 20/08/2021 to 31/12/2022

25 Merger

Analysis of principal SoFA components for the reporting period 20/08/2021 to 31/12/2022

	Charity 1134532 (pre-merger) £	Charity 1195588 (pre-merger) £	Charity 1195588 (post-merger) £	Combined Total £
Total income	432,615	-	141,974	574,589
Total expenditure	161,738	-	170,162	331,900
Net income/(expenditure)	270,877	-	(28,188)	242,689
Other gains/(losses)	218,901	-	(129,235)	89,666
Net movement in funds	489,778	-	(157,423)	332,355

Analysis of principal SoFA components for the year ended 31 December 2021

	Charity 1134532 £	Charity 1195588 £	Combined total £
Total income	-	141,974	141,974
Total expenditure	-	170,162	170,162
Net income/(expenditure)	-	(28,188)	(28,188)
Other gains/(losses)	-	(129,235)	(129,235)
Net movement in funds	-	(157,423)	(157,423)
Total funds brought forward	-	2,521,315	2,521,315
Total funds carried forward	-	2,363,892	2,363,892

Analysis of net assets as at the merge date of 25 January 2022

	Charity 1134532 £	Charity 1195588 £	Combined total £
Net assets	2,521,315	-	2,521,315
Represented by:			
Unrestricted funds	2,316,232	-	2,316,232
Revaluation reserve	150,000	-	150,000
Restricted income funds	38,083	-	38,083
Endowment funds	17,000	-	17,000
Total funds	2,521,315	-	2,521,315