

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

Contents	Page
Trustees annual report	1 to 11
Independent examiners report	12
Statement of Financial Activities (including income and expenditure account)	13
Balance sheet	14
Notes to the financial statements	15 to 25

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		231,822	-	-	231,822	185,781
Expenditure on:						
Raising funds	9	5,973	-	-	5,973	5,591
Holding of public meetings	10	193,564	-	-	193,564	148,644
Total expenditure		199,537	-	-	199,537	154,235
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		2,449,454	38,083	17,000	2,504,537	2,457,643

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>