Charity No 1195588

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

Report of the Trustees and Financial Statements

31 December 2025

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 2025

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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 2025

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

Trustees who served in 2025

Elizabeth Andersen - appointed August 2023, appointed Assistant Clerk March 2024
Douglas Rennie - appointed February 2024, appointed Clerk March 2024
Gillian Gill - appointed January 2025 as Treasurer, ex officio trustee
Ann Smith - appointed February 2024
Rob Catty - appointed March 2024
Paul Flynn - appointed April 2024
Jane Norris - appointed August 2023, released June 2025
Jon Boaden - appointed March 2024

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 Quakers in Britain (QiB). NAM was registered as a Charitable Incorporated Organisation (CIO) in August 2021 with number 1195588.

1.2 Object

The object of NAM is the furtherance of the general religious and charitable purposes of the QiB in the area of NAM 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 NAM 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 NAM 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 NAM and contributing to the support of QiB.

The Governing Document of NAM defines the way the charity is organised and managed. This report and the financial statements incorporate the affairs of the Local Meetings. There are currently seven active Local Meetings which make up the NAM.

1.3 Trustees

Up to 12 trustees are appointed by NAM in session, on the advice of the NAM Nominations Committee. Trustees are required to be members of the Society of Friends. Trustees hold office for a term of three years and may be reappointed for a second term. The trustee body 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' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material
- departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

NAM employees an Area Meeting Resource Manager and Administration Assistant who work across the charity operations to support trustees in fulfilling their responsibilities with respect to property and governance. There are other employees who work within specific Local Meetings.

The trustees met 13 times in the course of 2025. The majority of trustee meetings are held online but at least one meeting per year is held in person.

1.4 Statement of public benefit

The principal activity of NAM is the holding of Meetings for Worship which are open to all who wish to attend its Local Meetings. The trustees have had regard to the Charity Commission's guidance on public benefit. Trustees are satisfied that there is opportunity for public Meetings for Worship at least weekly at each of our seven Local Meetings. Most of these meetings are held in person, with some being blended, allowing remote internet access to people not in the physical meeting. There are also some only internet Meetings, both for worship and for business. Our Meeting Houses and rented spaces are open to the public for Meeting for Worship, including online meetings.

NAM also acts as a source of information about Quakerism to "enquirers", through courses, discussion, study groups and literature.

Our Meeting Houses are also made available to local community and interest groups and charities for hire, where the purpose of the user is in line with our charitable objectives and with Quaker testimony.

1.5 Governance

Meetings for church affairs, in line with how the Religious Society conducts its business, are Meetings for Worship grounded in stillness, 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 what is said. There is no voting in our meetings, because the Society believes that this would emphasise divisions between different views and impede the process of seeking to know the right way forward, the will of God as recognised in the sense of the meeting.

The clerk of the meeting bears the responsibility for preparing the business, conducting the meeting, with the support of elders, and drafting minutes of the meeting. Draft minutes are read out by the clerk during the meeting, and the final decision about whether a minute represents the sense of the meeting is the responsibility of the meeting as a whole, not of the clerk.

The Area Meeting, open to all members of NAM, is held regularly. Where possible these meetings are held in person, with facilities for members to attend online. Non-members who are regular attenders may also attend.

Administration of NAM's affairs is conducted by a body of trustees, ordinarily containing not fewer than five or more than twelve members. Trustees are supported by an Area Meeting Resources Manager and an Administration Assistant, the latter also supporting the work of Clerks to NAM.

2 REPORT ON SPECIFIC AREAS OF TRUSTEES' RESPONSIBILITIES

2.1 Finance

The Area Meeting has appointed a treasurer and assistant treasurer. The treasurer is an ex officio trustee. The treasurers meet regularly and also liaise with trustees and Local Meeting treasurers, in order to provide mutual help and effective financial management.

During 2025, a capital allocation plan was brought by trustees to NAM, and at the suggestion of members, further revised. The main objective as outlined in our 2024 annual report, was to use NAM's unrestricted reserves to extend our charitable purposes in the North East of England, while retaining provision for maintenance of buildings, employment of staff, and unforeseen contingencies. The reserves policy was also amended to provide for 12 months' expenditure, having been for 18 months previously.

The capital allocation plan includes planned expenditure for repair work to our meeting houses identified by quinquennial reviews. The redevelopment of Monkseaton Meeting House was delayed as various problems were encountered and planning consent expired in September 2025. New plans were submitted to North Tyneside Council, and work on additional funding, from the revised capital plan and from Quaker and external fundraising, will continue in 2026.

In October 2025 NAM was awarded a grant of £858,000 from Historic England for the conversion of a property in Sunniside, Sunderland. This property is subject to a 999 year lease from Sunderland City Council, which after legal advice, was transferred to Friends Trusts Limited as custodian trustee on behalf of NAM. With additional funding from sale proceeds of the former Sunderland Meeting House and NAM reserves, work has proceeded at pace and continues into 2026. The building will provide space for Quaker worship, and it is hoped will generate significant rental income from commercial and charitable organisations, which is expected to make this a financially sustainable development. Further details follow in later sections of the report. As expressed in the 2024 report, Quaker presence in the region will be enhanced, our charitable purposes promoted, as well as public benefit being given, through the planned use of reserves.
Over the past five years, after removing investment and legacy income, NAM has run at a financial deficit. It is acknowledged that this is not a sustainable position, particularly given the decision to utilise reserves to further NAM's charitable objectives. Members have been advised that their regular giving may need to increase to achieve a balanced budget. Newcastle Meeting House has increased income from room hire, and it is expected that the Sunderland Friends Meeting Place will be financially sustainable by 2027.

2.2 Employment

NAM employs three staff. A 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. The Area Meeting Resources Manager oversees and advises on issues such as room hire, health and safety, sustainability and the use of our IT systems. We also employ a part time administrator and a part time cleaner 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

NAM owns five properties in total; three Meeting Houses (see Section 3) and two investment properties. Our Meeting Houses are on a cycle of quinquennial reports which identify major issues in the upkeep of the properties. The capital allocation plan (see Section 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.

Upkeep of our properties represents a major expenditure of NAM. It is trustees' intention that NAM will develop and adopt a property strategy that secures the ongoing viability of our properties ensuring our buildings are maintained in good order. The strategy will also confirm how this will be financed from existing resources and member contributions to achieve financial sustainability and ensure effective and efficient use of resources.

2.4 Risk assessment and management

Trustees 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.

2.5 Safeguarding

During the year, trustees have referred to guidance from QiB and updated the NAM Safeguarding Policy and associated Toolkit to ensure best practice. These updated documents were accepted by Area Meeting in September 2025.

In June 2025, our Safeguarding Coordinator was released from service. The Clerk of Trustees, assisted by two other trustees, assumed safeguarding responsibilities. Advice and guidance are provided by the safeguarding lead at QiB and through our membership of thirtyone:eight.

Trustees previously adopted an action plan in response to a Serious Incident Report raised in 2023 and have worked towards implementing recommendations. This work continues with further visits to Local Meetings by safeguarding trustees to inform and encourage members in their responsibility for safeguarding of children, young people and adults in our meetings and at our events. Progress will be reviewed in autumn 2026.

3. LOCAL MEETINGS

Northumbria Area Meeting has seven Local Meetings; Allendale, Durham, Hexham, Monkseaton, Newcastle, Stocksfield and Sunderland.

During 2025, Alnwick Local Meeting became a ‘satellite meeting’ under the care of Newcastle Local Meeting, with governance being provided by the clerking team at Newcastle Local Meeting. Alnwick retains a local identity as ‘Alnwick Quakers’ and provides regular Meetings for Worship.

Three Local Meetings within NAM meet regularly in meeting houses owned by NAM: Allendale, Newcastle and Stocksfield. Other local meetings use rented premises for Meetings for Worship and other activities. Monkseaton Quaker Meeting House is in need of substantial repair and is not currently usable and accordingly Monkseaton Local Meeting have found alternative temporary accommodation at which to worship.

Meeting Houses:

- Allendale Quaker Meeting House, Wooley Burnfoot, Allendale, NE47 9AA
- Monkseaton Quaker Meeting House, 23 Front Street, Monkseaton, NE25 8AQ*
- Newcastle Quaker Meeting House, West Avenue, Gosforth, Newcastle upon Tyne NE3 4ES
- Stocksfield Quaker Meeting House, Branch End, Stocksfield, NE43 7NA
- Sunderland ‘Friends Meeting Place’, High West Street, Sunderland, SR1 1UF*

* Not currently in use

Rented premises:

- Alnwick St James URC, Pottergate, Alnwick, NE66 1JW
- Durham Alington House Community Association, 4 North Bailey, Durham DH1 3ET
- Hexham Community Centre, Gilesgate, Hexham, NE46 3NP
- Monkseaton St Andrews URC, Eastfield Road, Monkseaton, NE25 8LU
- Sunderland Back on the Map, Carnegie Community Centre, 67 Toward Road, Hendon, Sunderland, SR2 8JG

3.1 Membership: Northumbria Area Meeting Tabular Statement Summary

The members of the NAM 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 QiB. As at 31 December 2025 membership comprised:

Local Meeting	Members 2025	Attend-ers 2025	Total 2025
Allendale	8	7	15
Durham	26	11	37
Hexham	18	4	22
Monkseaton	15	17	32
Newcastle (incl Alnwick)	68	32	100
Stocksfield	23	11	34
Sunderland	16	3	19
Unattached	18	0	18
TOTAL AM	192	85	**277**

The numbers of members and attenders of NAM remained broadly consistent to the previous year. Trustees recognise the need for outreach activities across NAM and our Local Meetings to actively grow membership of the Society of Friends and to enable others to experience Quakerism.

4. GENERAL MATTERS

4.1 Financial review and reserves policy

During the year the charity received income of £447,658 (2024: £231,822) of which £253,880 was restricted (2024: £nil) and incurred expenditure of £196,879 (2024: £199,537) of which £nil was restricted (2024: £nil), a surplus of £163,123 (2024: £46,894) of which £253,880 was restricted (2024: £38,083) for the year, after the £49,404 investment gain and this includes depreciation of £22,435. At 31 December 2025 the charity held permanent endowment funds of £17,000, restricted reserves of £291,963, revaluation reserves of £70,000 and unrestricted reserves of £2,288,697.

These figures do not include the charity's investment property, shown in the accounts as £250,000.

The Trustees Reserves Policy is to hold 12 months general expenditure. The charity currently holds in excess of its target reserves but has agreed a capital allocation plan to address this.

4.2 Summary of main achievements

The decision 'to redevelop Monkseaton Meeting House with renewed and enhanced attention to public benefit' (see 2024 report) has not been realised as hoped, with the expiry of planning consent occurring during 2025. With the retiral of the previous architect, trustees supported the appointment of a new architect from a shortlist. Then, with advice from QiB, a steering group was established to work with the architect to progress development. Revised plans were submitted to North Tyneside Council, from whom a decision is awaited. During 2026, plans are expected to be approved and work commenced to halt further deterioration of the building. Further development will depend on the amount of capital which can be raised, beyond that available from NAM reserves.

The development of a new meeting house in Sunderland is proceeding. Sunderland members and attenders have named the building 'Friends Meeting Place' to reflect its position as a Quaker meeting house but also to reflect its place in the Sunniside community in Sunderland. Friends Meeting Place is expected to be available for use during the second half of 2026. This will enable a strong Quaker presence in Sunderland and there are encouraging signs of intended use of the building by a variety of tenants and room hirers and of a genuine local community welcome.

Local Meetings continue to prosper and provide Quaker witness in their communities (see Section 5).

A major issue for the Area Meeting is that we have not been able to find Friends willing to take the role of clerks of NAM. This is a serious gap, only partially filled by the considerable efforts of some local meeting clerks acting on an interim basis for a number of meetings for business. The Nominations Committee and trustees, with others, have been making efforts to find Friends willing to offer service. The Area Meeting is actively considering and addressing the underlying reasons as to why the appointment of Area Meeting clerks is proving so challenging. As the Area Meeting is the primary governing body of NAM, trustees will give this issue priority.

4.3 Sustainability

In accordance with the Quaker testimony of sustainability, NAM is actively working towards ensuring our ongoing environmental sustainability both as an organisation and as individual Friends. NAM Friends have established a Climate Action Group who undertake research on behalf of NAM and provide advice and support to Friends on environmental sustainability and lifestyle choices.

We endeavour to make our meeting houses as sustainable as possible within the restrictions of our existing estate. Our energy supply, where possible, is acquired from suppliers with green credentials.

We have worked closely with the architects of the development of Friends Meeting Place in Sunderland to ensure the property will be as sustainable as possible, and the building will incorporate features such as solar panels and extensive insulation to reduce the environmental footprint. The development of Monkseaton Meeting House will take a similar approach.

4.4 Serious incidents

There were no serious incidents in 2025.

5 ACTIVITIES

5.1 Strengthening life and witness of Quaker meetings in NAM

Regular meetings for worship were held throughout the year, normally weekly, at Allendale, Alnwick, Durham, Hexham, Monkseaton, Newcastle upon Tyne, Stocksfield and Sunderland. Additional meetings for worship have been held in Newcastle, Prudhoe and Morpeth, at HMP Low Newton, HMP Northumberland and in Friends' homes in particular circumstances. All members are encouraged to take part in Local and Area Meetings for church affairs (meetings for worship for business). There was one meeting to solemnise a marriage and several funeral and memorial meetings. In all meetings elders have taken a key role and where possible pastoral support has been offered.

5.2 Spreading the message of Quakers

We spread our message mainly through our Meetings for Worship and related activities. This includes the use of our website, social media and personal contact.

Friends are engaged in ecumenical activities in most of our local meetings via local groups of Churches Together local groups, interfaith peace networks and vigils and across the region through NECAT (North East Churches Acting Together).

Religious Education students from Gosforth East Middle School regularly visit Newcastle Meeting House to find out about Quaker faith and worship. NAM Friends serve on three Standing Advisory Councils on Religious Education (SACRE) in Durham, Newcastle and Sunderland.

Friends from Tynedale continue to support the Hexham Debates (https://hexhamdebates.wordpress.com). These events were established to uphold 'a tradition of active radical debate essential for ensuring freedom and justice for all'. Hexham Debates are a series of public lectures and are widely welcomed in the area. Well known speakers with expertise in their fields draw large audiences for lively discussions on topical subjects.

Stocksfield meeting continued their 'Friends on Friday' programme, a monthly event for Friends and others to meet informally, with speakers or a shared activity. Diverse topics in 2025 included 'Putting your Faith in Action', 'Trauma Active Quaker Meetings' and 'The Origin and Evolution of the Bamford Quaker Community, 1988-2023'.

5.3 Funding concerns that Quaker meetings in NAM have adopted or agreed to support

NAM retains 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, and we invite two pupils to spend time in our Northern Young Friends summer school. Increasing tensions within the middle east have made practical arrangements more challenging over the last couple of years but we hope to continue strong links with Ramallah School.

NAM supports Quaker Chaplains in their work in local prisons and universities.

NAM is a founding member of Tyne & Wear Citizens, a Citizens UK Chapter and Friends are actively involved in local campaigns and initiatives.
NAM makes an annual donation to the Northern Friends Peace Board (https://nfpb.org.uk/) and provides a trustee for that organisation.

NAM 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).

5.4 Providing for pastoral care of members and attenders of NAM

A Learning and Development Committee has been established to provide opportunities for Friends across NAM to participate in sessions and activities that deepen spiritual experience and support our development as a Quaker community. External providers have been engaged to facilitate sessions with excellent attendance and feedback.

NAM has created roles of roving elder and roving pastoral Friend who provide guidance, support and training to Friends appointed as elders and/or pastoral Friends and to smaller Local Meetings without Friends formally appointed to these roles.

6 FUTURE EVENTS

Following professional advice, NAM applied to HMRC to register for VAT with respect to Friends Meeting Place in Sunderland. The application was accepted by HMRC and accordingly, VAT will be applied to all relevant financial activities connected to Friends Meeting Place. A VAT return for the 6 month period from 1 December 2025 has been submitted to HMRC.

All expenditure incurred on the property development projects in Sunderland and Monkseaton has been recognised as capital within the financial statements.

7. STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by trustees on 15.10.2026

Signed on their behalf

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 2025

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 2025, 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.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow Member of the Association of Accounting Technicians.

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: 16.10.2026

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

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total 2025 £**	**Total 2024 £**
Income from:						
Donations		98,242	-	-	**98,242**	**86,842**
Bequests and legacies	6	-	253,880	-	**253,880**	**69,296**
Other trading activities	7	46,132	-	-	**46,132**	**43,251**
Investment income	8	49,404	-	-	**49,404**	**32,433**
Total income		193,778	253,880	-	**447,658**	**231,822**
Expenditure on:						
Raising funds	9	6,034	-	-	**6,034**	**5,973**
Holding of public meetings	10	190,845	-	-	**190,845**	**193,564**
Total expenditure		196,879	-	-	**196,879**	**199,537**
Net income/(expenditure) before investment gains/(losses)		(3,101)	253,880	-	250,779	32,285
Gains/(losses) on revaluation of fixed assets	17	(120,000)	-	-	**(120,000)**	**19,500**
Net gains/(losses) on investments	18	32,344	-	-	**32,344**	**(4,891)**
Net movement of funds		(90,757)	253,880	-	163,123	46,894
Reconciliation of funds						
Total funds brought forward		2,449,454	38,083	17,000	**2,504,537**	**2,457,643**
Total funds carried forward		2,358,697	291,963	17,000	**2,667,660**	**2,504,537**

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 December 2025

	Notes	£	Total 2025 £	£	Total 2024 £
Fixed assets					
Tangible assets	16		886,660		685,997
Investment property	17		250,000		370,000
Investments	18		701,738		656,540
Total fixed assets			**1,838,398**		**1,712,537**
Current assets					
Debtors	19	20,095		7,769	
Cash at bank and in hand		810,687		786,211	
Total current assets		**830,782**		**793,980**	
Creditors: amounts falling due within one year	20	**(1,520)**		**(1,980)**	
Net current assets			**829,262**		**792,000**
Total assets less current liabilities			**2,667,660**		**2,504,537**
Total net assets or liabilities			**2,667,660**		**2,504,537**
Funds of the charity					
Unrestricted funds	22		2,288,697		2,259,454
Revaluation reserves	22		70,000		190,000
Restricted fund	22		291,963		38,083
Endowment fund	22		17,000		17,000
Total funds			**2,667,660**		**2,504,537**

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

These financial statements were approved by the Board on: 15.10.2026

and are signed on its behalf by: Gillian Gill
Trustee/Co Treasurer

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 £2,667,660 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.

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 l; revised to become §4.10 in 2007).

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.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing500 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 £100,000 and Allendale Local Meeting area £150,00 as at 31 December 2025.

A revaluation was carried out by the trustees of all the functional and investment properties on a fair value basis as at 31 December 2025. 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.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

Analysis of income

		Unrestricted Funds £	Restricted Funds £	Endownment Funds £	**Total 2025 £**	**Total 2024 £**
6	**Funding**					
	Donations	98,242	-	-	**98,242**	**86,842**
	Bequests and legacies	-	5,000	-	**5,000**	**69,296**
	Historic England Grant	-	248,880	-	**248,880**	**-**
		98,242	253,880	-	**352,122**	**156,138**
7	**Other trading activities**					
	Other income	14,173	-	-	**14,173**	**29,202**
	Meeting House lettings	27,389	-	-	**27,389**	**9,923**
	Collections	4,570	-	-	**4,570**	**4,126**
		46,132	-	-	**46,132**	**43,251**
8	**Investment Income**					
	Investment property rent	10,109	-	-	**10,109**	**12,921**
	Dividends	18,888	-	-	**18,888**	**19,450**
	Interest	20,407	-	-	**20,407**	**62**
		49,404	-	-	**49,404**	**32,433**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total 2025 £**	**Total 2024 £**
9 **Raising funds**					
Investment management fees	6,034	-	-	**6,034**	**5,973**
	6,034	-	-	**6,034**	**5,973**

10 Holding of public meetings

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total 2025 £**	**Total 2024 £**
Direct costs					
Salaries and wages	43,897	-	-	**43,897**	**41,492**
Spiritual activities	13,480	-	-	**13,480**	**15,327**
Premises costs	55,479	-	-	**55,479**	**54,219**
Staff expenses	2,429	-	-	**2,429**	**2,672**
Office costs	1,471	-	-	**1,471**	**1,338**
Subscriptions	4,209	-	-	**4,209**	**1,724**
IT costs	1,196	-	-	**1,196**	**287**
Contributions to BYM	28,050	-	-	**28,050**	**31,250**
Grant to other Quakers	4,012	-	-	**4,012**	**3,518**
Grant to non Quakers	220	-	-	**220**	**4,199**
Room Hire	8,816	-	-	**8,816**	**7,617**
Equipment purchases	702	-	-	**702**	**1,474**
Payroll fees	904	-	-	**904**	**546**
Depreciation	22,435	-	-	**22,435**	**18,285**
Other expenditure	67	-	-	**67**	**5,101**
Governance costs					
Independent examination	2,004	-	-	**2,004**	**1,980**
Professional fees	1,474	-	-	**1,474**	**2,535**
	190,845	-	-	**190,845**	**193,564**

11 Fees for examination of the accounts

	2025 £	**2024 £**
Independent examiner's fees for reporting on the accounts	**2,004**	**1,980**
	2,004	**1,980**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

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

	£	£
Salaries and wages	**42,203**	**37,668**
Employers NI	**-**	**2,818**
Pension costs	**1,694**	**1,006**
	43,897	**41,492**

No employee received remuneration above £60,000 (2024: £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 (2024: 3 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.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

16 Tangible fixed assets

	Freehold Property £	Total £
Cost		
Balance brought forward	898,670	**898,670**
Additions	223,098	**223,098**
Disposals	-	**-**
Balance carried forward	1,121,768	**1,121,768**
Depreciation		
Basis	SL	
Rate	2.5%	
Balance brought forward	212,673	**212,673**
Depreciation charge for year	22,435	**22,435**
Disposals	-	**-**
Balance carried forward	235,108	**235,108**
Net book value		
Brought forward	685,997	**685,997**
Carried forward	886,660	**886,660**

The following are the properties included in the Freehold Property

Property name	Cost £	Additions £	Depreciation £	NBV £
Allendale Meeting house	76,000	-	(2,000)	**74,000**
Monkseaton Meeting House	152,000	29,427	(4,589)	**176,838**
Newcastle Meeting house	399,000	-	(10,500)	**388,500**
Stocksfield Meeting House	58,997	-	(1,473)	**57,524**
Sunderland Development	-	190,116	(3,802)	**186,314**
Balance carried forward	685,997	219,543	(22,364)	**883,176**

17 Investment Property

	2025 £	2024 £
Carrying (fair) value at the beginning of period	**370,000**	**350,500**
Additions	**-**	**-**
Disposals	**-**	**-**
Revaluation	**(120,000)**	**19,500**
Carrying (fair) value at end of year	**250,000**	**370,000**

Allendale Meeting House Cottage was valued at an advised market asking price of £150,000. The investment property in Newcastle was valued at an advised market asking price of £100,000 based on a vacant possession value.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

18 **Investment**	Listed **£**	Unlisted **£**	**2025 £**	**2024 £**
Carrying (fair) value at the beginning of period	656,540	-	**656,540**	**654,931**
Dividends received	18,888	-	**18,888**	**12,473**
Management fee	(6,034)	-	**(6,034)**	**(5,973)**
Revaluation	32,344	-	**32,344**	**(4,891)**
Carrying (fair) value at end of year	701,738	-	**701,738**	**656,540**

19 **Debtors and prepayments (receivable within 1 year)**

	2025 £	**2024 £**
Prepayments	**6,754**	**6,415**
Other debtors	**13,341**	**1,354**
	20,095	**7,769**

20 **Creditors and accruals (payable within 1 year)**

	2025 £	**2024 £**
Accruals	**-**	**1,980**
Other creditors	**1,520**	**-**
	1,520	**1,980**

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.

22 Analysis of charitable funds

For the year ended 31 December 2024

Unrestricted funds	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Area Meeting General	2,259,454	193,778	(196,879)	-	32,344	**2,288,697**
	2,259,454	193,778	(196,879)	-	32,344	**2,288,697**

Revaluation reserve	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Investment property	190,000	-	-	-	(120,000)	**70,000**
	190,000	-	-	-	(120,000)	**70,000**

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

Restricted funds	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
McClelland Legacy	38,083	-	-	-	-	**38,083**
Eisenklam Legacy	-	5,000	-	-	-	**5,000**
Historic England	-	248,880	-	-	-	**248,880**
Endowment						
Newcastle	10,000	-	-	-	-	**10,000**
Stocksfield	7,000	-	-	-	-	**7,000**
	55,083	253,880	-	-	-	**308,963**

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.
Eisenklam Legacy	A legacy of £5,000 was received during the year, the terms of which required the money to be spent towards peace work.

Purpose of restricted funds (continued)

Historic England	Northumbria Meeting was awarded £858,208 by Historic England from the Heritage at Risk Capital Fund to partially fund the development of Friends Meeting Place, 177 High Street West & 1-2 Villiers Street, Sunderland, SR1 1HA.
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 December 2025, the charity has capital commitments of £500,000 for the ongoing development of Friends Meeting Place in Sunderland (2024: £nil).

24 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total 2025 £**	**Total 2024 £**
Tangible fixed assets	886,660	-	-	**886,660**	**685,997**
Investments	896,949	54,789	-	**951,738**	**1,026,540**
Current assets - debtors	20,095	-	-	**20,095**	**7,769**
Cash at bank	810,393	(16,706)	17,000	**810,687**	**786,211**
Current liabilities - creditors	(1,520)	-	-	**(1,520)**	**(1,980)**
	2,612,577	38,083	17,000	**2,667,660**	**2,504,537**