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Charity Number: 503726

Friends of the Harris

Accounts

For The Year Ended
31 December 2025



Harris Museum, Art Gallery and Library

Market Square

Preston

PR1 2PP

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FRIENDS OF THE HARRIS

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FRIENDS OF THE HARRIS

MANAGEMENT COMMITTEE AND TRUSTEES

Patron	Eric Knowles
The President:	The Right Worshipful the Mayor of Preston
Chair of Trustees:	P Lloyd
Vice Chair of Trustees:	C Turner
Hon Treasurer:	S Nixon
Hon Secretary:	D Burns
Other Trustees	C Cullen A Hackett S Lakeland
Charity number:	503726
Independent Examiner:	Mrs N Mason FCA, DChA MHA Richard House Winckley Square Preston PR1 3HP

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Structure, governance and management

The Friends of the Harris Museum, Art Gallery & Library, Market Square, Preston, is registered with the Charity Commission (No 503726) and constituted by rules adopted on 16 October 1974 (as amended on 10 April 2019).

The Society is administered by a Management Committee as set out on page 1.

The Trustees of the Charity shall be the President, Vice Presidents, Chairman and the committee members. A Trustee (excluding the President and any Vice Presidents) must be a member of the Society during their period of office. The society in general meeting shall elect committee members with the total number of members being a minimum of six (but unless otherwise determined by a resolution) shall be a maximum of fourteen. The Constitution of the Friends of the Harris requires that two members of the Committee retire each year. Temporary vacancies among the Trustees can be filled by the Trustees subject to this being approved at the Annual General Meeting following.

Objects and activities and public benefit

The objects of the Charity shall be to advance education and encourage and promote the advancement of the arts, culture and heritage by supporting and promoting the activities of the Harris Museum, Art Gallery and Library Preston (hereinafter called the Harris).

In furtherance of the objects but not to otherwise the trustees shall have the power to:

- Generate and provide financial support for the Harris at the discretion of the Trustees as may by law be deemed to be charitable.
- Encourage and promote the offering of gifts to the Harris.

Achievements and performance

Income from subscriptions generated this year was £1,706 (2024: £1,400). Total income generated from all sources was £54,985 (2024: £7,785).

Friends of the Harris continues to support the Harris Your Place capital project making contributions of £163,422 from the Restricted Fund and £308,578 from Unrestricted Funds in 2025.

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Financial review

A summary of receipts and payments during the year is shown on page 5 of the accounts.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that provides sufficient income to cover grants payable and administration costs and to respond to emergency applications for funding by the Harris. The amount of free reserves held at the year end was £55,212 (2024: £32,416).

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable any necessary steps to be taken to lessen these risks.

Independent examination

The accounts have been independently examined by Nicola Mason, FCA, DChA of MHA Moore and Smalley, Chartered Accountants, who has indicated her willingness to continue in office.

This report was approved for and on behalf of the Management Committee on 20 October 2026 and signed on its behalf

.....
S Nixon – Trustee

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FRIENDS OF THE HARRIS

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Nicola Mason

…….

Nicola Mason FCA, DChA
MHA Moore and Smalley
Chartered Accountants
Preston

20 October 2026

Date: ……

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FRIENDS OF THE HARRIS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Restricted Fund £	Unrestricted Fund £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from					
Members Subscriptions		**-**	**1,706**	**1,706**	1,400
Donations	3	**31,500**	**10,374**	**41,874**	250
		31,500	**12,080**	**43,580**	1,650
Income from investments					
Bank interest	6	**-**	**11,405**	**11,405**	6,135
TOTAL INCOME		**31,500**	**23,485**	**54,985**	7,785
Charitable expenditure					
Contribution to PCC (Harris Your Place project)		**163,422**	**308,578**	**472,000**	-
Gallery developments and exhibitions	4	**31,500**	**-**	**31,500**	-
Administration and support costs	5	**-**	**689**	**689**	170
TOTAL EXPENDITURE		**194,922**	**309,267**	**504,189**	170
Net (expenditure)/income for the year		**(163,422)**	**(285,782)**	**(449,204)**	7,615
Reconciliation of funds					
Total funds brought forward		**169,715**	**347,416**	**517,131**	509,516
Total funds carried forward		**6,293**	**61,634**	**67,927**	517,131

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FRIENDS OF THE HARRIS

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Restricted Fund £	Unrestricted Fund £	Total Funds 2025 £	Total Funds 2024 £
Current assets				
Debtors – Accrued income (Harris Trust)	-	-	-	150,000
Bank and cash balances				
Bank current account	**6,293**	**61,634**	**67,927**	63,346
Skipton Building Society A/c	-		-	203,785
Skipton Bond	-	-	-	100,000
	6,293	**61,634**	**67,927**	367,131
Net assets	**6,293**	**61,634**	**67,927**	517,131
Funds				
Unrestricted funds	-	**61,634**	**61,634**	32,416
Designated funds	-	-	-	315,000
Restricted funds	**6,293**	-	**6,293**	169,715
	6,293	**61,634**	**67,927**	517,131

DECLARATION

The receipts and payments account for the year ended 31 December 2025 and the statement of assets and liabilities at that date are approved by the Committee.

Signed for and on behalf of the Committee on 20 October 2026

.....

S Nixon – Trustee

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1 Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.1 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.2 Incoming resources

Investment income is accounted for in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Other income is accounted for on an accruals basis as far as it is prudent to do so. Grant income is recognised when the charity is entitled to it.

1.3 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

All expenditure is directly allocated to the relevant categories and no apportionments are considered necessary.

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

2 Trustees

No remuneration or other benefits were paid to the charity's Trustees or people connected with them. Trustees' expenses of £Nil (2024: £Nil) were reimbursed during the year.

There were no other related party transactions in the year.

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3 Donations and grants

	2025 £	2024 £
Restricted		
Anonymous re purchase of artwork	**31,500**	-
	31,500	-
Unrestricted		
Other donations	**10,374**	250
	10,374	250
Total	**41,874**	250

4 Gallery development and exhibitions

	2023 £	2022 £
Unrestricted		
Contribution to Harris Museum & Art Gallery	**31,500**	-
Total	**31,500**	-

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5 Administration and support costs - Unrestricted

	2025	2024
	£	£
Unrestricted		
Administration expenses	**120**	70
Independent examination	**252**	-
AGM	**207**	-
Fundraising regulator	**110**	100
	689	170
Restricted		
Event Expenditure	**-**	-
	689	170

6 Bank interest

	2025	2024
	£	£
Bank interest	**11,405**	6,135

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7 Funds

2025:	Acquisition Fund	Harris Your Place	Events Donations	Designated fund – Harris Your Place	General Purpose Fund	Total
Balance brought forward	4,435	163,422	1,858	315,000	32,416	**517,131**
Receipts	31,500	-	-	-	23,485	**54,985**
Payments	(31,500)	(163,422)	-	(308,578)	(689)	**(504,189)**
	4,435	-	1,858	6,422	55,212	**67,927**
Transfers	-	-	-	(6,422)	6,422	**-**
Balance carried forward	4,435	-	1,858	-	61,634	**67,927**

2024:	Acquisition Fund	Harris Your Place	Events Donations	Designated fund – Harris Your Place	General Purpose Fund	Total
Balance brought forward	4,435	163,422	1,858	315,000	24,801	**509,516**
Receipts	-	-	-	-	7,785	**7,785**
Payments	-	-	-	-	(170)	**(170)**
	4,435	163,422	1,858	315,000	32,416	**517,131**
Transfers	-	-	-	-	-	**-**
Balance carried forward	4,435	163,422	1,858	315,000	32,416	**517,131**

- **Restricted fund – The Acquisitions Fund**

  This fund contains income which has been received by the Friends specifically to support the acquisition of objects by the Harris Museum & Art Gallery or income which the Trustees have chosen to designate for acquisitions.

- **Restricted fund – Harris Your Place**

  This fund contains donations and contributions from funders towards the Harris' capital development. It incorporates the funds received from the E. C. Dickson Charitable Trust in 2017 previously held in the Re-Imagining the Harris Fund.

Restricted fund – Events Donations

This fund contains donations received at Harris events to support further Harris Events.

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- **Designated fund - Harris Your Place**

  £315,000 was designated by the Trustees for use on the Harris Your Place capital project.

- **Unrestricted general-purpose fund**

  Unrestricted fund which can be used to finance any of the objects of the charity.

- **Restricted fund – The Acquisitions Fund**
  This fund contains income which has been received by the Friends specifically to support the acquisition of objects by the Harris Museum and Art Gallery or income which the Trustees have chosen to designate for acquisitions.

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Friends of the Harris
The Harris Museum
Market Square
Preston
PR1 2PP

Charity number : 503726

MHA
Richard House
9 Winckley Square
Preston
PR1 3HP

Dear Sirs

Financial statements for the year ended 31 December 2025

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 December 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2023 audited.

3 We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements in accordance with the applicable accounting law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

6 The financial statements are free of material misstatements, including omissions.

7 The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

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Accounting estimates

11 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

.....
Trustee

On behalf of the board of trustees

Date 20 October 2026