

Charity registration number: 1139514

Quakers in Yorkshire

Annual Report and Financial Statements
for the Year Ended 31 December 2025

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

Quakers in Yorkshire

Contents (continued)

Trustees' Report	1 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 27

Quakers in Yorkshire

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objectives, strategies and activities

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

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

Public benefit

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

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

Quakers in Yorkshire

Trustees' Report (continued)

Achievements and performance

GENERAL

The activities organised and sponsored by Quakers in Yorkshire in 2025 were again successful. Many young people attended the youth activities which included three residential Junior Holidays, three Link Group weekends and a week long Yorkshire Friends Holiday School. The work of the Yorkshire Youth Development Worker has greatly helped this expansion of activities. But none of the youth activities would be possible without the teams of volunteers who devote time and effort to ensure that inclusive programmes are provided. Ensuring high quality safeguarding procedures is always high on the agenda so that safe and welcoming spaces can be provided.

SIMPLIFYING GOVERNANCE

Quakers in Yorkshire has been sponsoring an on-going consideration of how to simplify our relatively complex organisation. It started in 2019 with the Group to Reinvigorate and Simplify Processes and Practices (GRASP). This published a report in 2021 with recommendations for ways to simplify procedures with the aim of re-invigorating Yorkshire Quakerism. It received widespread support and led to a group to consider how to simplify charitable functions across the region. The report from that group, titled "Keeping the wheels turning" asked the seven Area Meeting if they agreed with the proposal to form a single charity. They all did and committed, in principle, to the merger of the existing area meeting charities and Quakers in Yorkshire. The new charity to be called Yorkshire Quakers. Each area meeting appointed two members to join a Yorkshire Quakers Implementation Group. Then in autumn 2025 the area meetings appointed the first trustees and approved the constitution. The Implementation Group is consulting on proposals as to how the merged charity will operate. This will be a major focus for consideration in 2026 as the process of merging charities starts.

QUARTERLY MEETINGS

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

The quarterly meetings in 2025 were mostly held as blended meetings so that people could attend either in-person, or online. The January meeting was held at Carlton Hill meeting house in Leeds which is a good venue with many opportunities for interaction. The April meeting was at Doncaster meeting house and the July meeting at Harrogate meeting house. The autumn meeting has rotated between Bootham and The Mount Schools and in 2025 was hosted by Bootham school.

The January 2025 meeting heard reports from Junior Holidays, Link Group, Holiday School, Easter Settlement, the Under 19s Committee, Outreach Project Committee, Racial Justice Group, Yorkshire Youth Development Worker and Yorkshire Local Development Worker. Plans for all age activities in 2025, including the first Yorkshire Quaker Camp, were discussed and there was a stimulating session on the Friends World Committee for Consultation World Plenary held in South Africa the previous summer.

The April 2025 meeting was particularly well attended to hear the Recording Clerk speak on the spiritual basis of simplification and this led to extensive discussion on how to turn the concept of simplification into reality. It was six years since the Recording Clerk had first stimulated Quakers in Yorkshire to embark on the path of simplification. There was also a session on how we consider peace and our actions, both individually and in the community to foster faith through action.

The July 2025 meeting heard the trustees report on the previous year as well as reports from the trustees of Glenthorne Quaker Centre and from Breckenbrough school which is a Quaker run school providing specialist teaching for boys with autism who have been unable to settle in mainstream schools. The meeting also heard from the Yorkshire Local Development Worker on his work to re-invigorate Yorkshire Quakerism. There are signs at some city centre meetings of increasing numbers of attenders of all ages. This is helped by being willing to welcome newcomers and respond positively to diverse needs.

Quakers in Yorkshire

Trustees' Report (continued)

The October 2025 meeting heard reports from Bootham and The Mount schools, including presentations by students. There was also a session on mental health and how The Retreat is developing outpatient mental health services, including services for Autism and ADHD.

JUNIOR HOLIDAYS

A third Junior Holidays weekend was added to the normal two weekends because of demand in 2025. All three were very successful. The first Junior Holiday in March was held at Barmoor. This is an ever popular venue but can only accommodate limited numbers. The second weekend was held at the new venue of Raywell Park, near Hull, and the third weekend again at Barmoor but for a younger age group. Junior Holidays are often over-booked. They depend on a willing team of volunteers who dedicate their weekend to running the events and dealing with issues as they arise.

HOLIDAY SCHOOL

The 2025 Yorkshire Friends Holiday School was held over a week in August at Bootham school. This is for 13-21 years old and the theme for the successful week was "Are we there yet?" It is a community event and for many of the participants it is life changing and leads to long-term engagement with Holiday School. The week is organised and run by volunteers who have been participants in earlier years. This model works well and has enabled an inclusive friendly atmosphere to be maintained.

LINK GROUP

Three residential weekends were held for Yorkshire Quaker teenagers in school years 6 to 13 (ages 11 to 18) at Airton in March, Barnsley in June and Barmoor in December. Over the three years that Link Group has been running it has grown from small beginnings to between 25 and 30 participants with 7 volunteers. It provides a link between younger age provision and adult provision, maintains engagement throughout the year and keeps teenagers engaged in Quakerism despite a lack of teenagers in most local meetings. This year there has been a deliberate move away from staff led events to volunteer led and increasing self-autonomy.

YORKSHIRE QUAKER CAMP

The first Yorkshire Quaker Camp was held at Fell foot, near Ilkley, over the first weekend in August 2025. It was very successful and was fully booked within days of being advertised. It was specifically catering for families with children who wanted a low-cost event. This was made possible by financial support from Quakers in Yorkshire. There were 82 Friends taking part, including 28 children. The programme included Meeting for Worship for all ages each morning and evening around the campfire. There was also singing, circus skills, labyrinth making, crafts, a scavenger hunt, and an all-age 'Big Questions' theology session. Children's games and crafts were also available, and a creche was offered for toddlers each morning. On the final evening there was a celebration in the barn with performances and dancing.

The Camp replaces the long-running Easter Settlement, held at Cober Hill, near Scarborough. This had become too expensive for families so the decision was made to stop offering Easter Settlement as a Quakers in Yorkshire event. But it has not completely disappeared as it has been replaced by an informal Spring Gathering. The first of these was held at Cober Hill over the 2025 Easter weekend.

Quakers in Yorkshire

Trustees' Report (continued)

OUTREACH

The Outreach Projects Committee provides grants to support outreach projects initiated by local meetings. In 2025, three grants were made. The first to assist an outreach campaign on social media in conjunction with Discovering Quakers; the second was part funding to New Earswick meeting in York to help with a warm welcome activity; the third to Wakefield meeting to enable them to run weekly social groups for people in the asylum process.

BOOK OF MEMBERS AND ATTENDERS

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

RACIAL JUSTICE GROUP

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

SAFEGUARDING

Quakers in Yorkshire takes safeguarding of children and vulnerable adults very seriously. There is a Safeguarding Coordinator and Deputy who are trained to deal with any issues. In addition one of the Trustees acts as safeguarding lead. The Under 19's Committee advises on safeguarding issues at events and aims to highlight best practice. Advice is available from Quakers in Britain and from 31:8, a national safeguarding advice charity. The Quakers in Yorkshire safeguarding policy is in the process of being reviewed and updated to reflect current practice.

APPOINTMENTS

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

YORKSHIRE YOUTH DEVELOPMENT WORKER

Britain Yearly Meeting - the national Quaker charity - employs a youth development worker based in Yorkshire. This is funded by the seven area meetings which make up Quakers in Yorkshire. The project has been running very successfully for a number of years and area meetings will be funding it at least until mid-2028.

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

LOCAL DEVELOPMENT WORKER

In addition to the Youth Development Worker, Britain Yearly Meeting also employs a Local Development Worker in Yorkshire to work with Meetings and Friends to enhance worship, witness and community action. This post is now in its fifth year and has been successful in developing projects which aim to re-invigorate Quakerism in Yorkshire. Both development workers collaborate closely and promote a range of day events for groups throughout Yorkshire.

Quakers in Yorkshire

Trustees' Report (continued)

Financial review

The 2025 financial year continued the pattern of operational income and expenditure being approximately in balance. The total income was about £68,000 and the total expenditure was about £74,000 with the reserves covering the difference. The turnover of the youth activities (Junior Holidays, Link Group and Yorkshire Friends Holiday School) form the largest component of the accounts. Good budgeting ensured that charges and bursaries roughly match the costs. Trustees agreed bursary funds so as to encourage a wide range of families to experience the youth activities. This year there were signs that more families were finding it challenging to meet even the modest costs of residential events.

Income in 2025 came from the youth activities, donations, and investments. The donation income was mainly made up of the contributions, or subscriptions, from the seven area meetings who support Quakers in Yorkshire. These contributions are vital in enabling Quakers in Yorkshire to cover the general running costs and also offer outreach grants to local meetings.

Expenditure is made up of the youth activities, the running costs of the charity and restricted grants for the maintenance of meeting houses and burial grounds. Also the largest endowed fund is to support Quaker families at Yorkshire Quaker schools.

The income from investment comes from inherited funds. These are endowed or restricted so the income can only be used for the defined purposes. The income in 2025 of about £19,000 was similar to previous years but only represents 2% of the capital value of the funds.

Policy on reserves

At the year end total reserves carried forward were £906,097 made up of £26,246 unrestricted funds, £274,835 restricted funds and £605,016 endowment funds.

The reserves are held to allow the charity to carry out its charitable objectives in the short, medium and longer term. The trustees ensure that the level of reserves held complies with the reserves policy, which is reviewed annually. The reserves policy aims to have a minimum level of unrestricted funds of one quarter of the anticipated expenditure for the forthcoming year, and a maximum desired level of one half of the anticipated expenditure. Reserves at 31 December 2025 were within that range.

Three of the funds held by Quakers in Yorkshire are permanent endowments, which means that the capital of the funds cannot be spent. The Rawdon Friends School Trust goes to assist children of Quaker parents at Ackworth, Bootham and The Mount schools. In 2025, £7,596 was distributed to the schools. The Building Fund gives grants for the maintenance of meeting houses and burial grounds in Brighouse West Yorkshire and Wakefield. It gave grants of £2,435 in 2025. The General Meeting Fund is relatively small and supports the core activities of Quakers in Yorkshire. The Forrest's (Meeting Houses) Fund supports grants for meeting houses anywhere in the region and gave a £4,000 grant for High Flatts Quaker Meeting.

Investment policy and objectives

The investments are managed by Rathbone Greenbank Investment Managers Ltd who carry out all the day-to-day operations. They use investment criteria agreed with Trustees. Our ethical investment policy strictly defines the companies in which investments are held. In 2025, the general stock market performed well but this was largely due to fossil-fuel stocks and armament related stocks - all of which are excluded from the Quakers in Yorkshire ethical portfolio. The consequence was a smaller increase in the capital value than the stock-market indices might indicate.

Going concern

As noted elsewhere in the Trustee's report and in note 19 to the Financial Statements, the charity has agreed to merge its charitable activities with those of seven Area Meetings and form a new charity. The trustees have applied to the Charity Commission to register the new charity and expect that the merger will take place in the next twelve months. For this reason, the trustees consider that the charity is not a going concern and the Financial Statements have been prepared on a basis other than going concern; on a break up basis. As the charity expects the orderly winding up of the charity's affairs and the transfer of its assets and liabilities to the new charity, the change in accounting basis has not required adjustment to the figures in the Financial Statements.

Quakers in Yorkshire

Trustees' Report (continued)

Reference and Administrative Details

Charity Registration Number: 1139514

Principal Office 10 Daleside Road
Riddlesden
Keighley
BD20 5ES

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

Trustees and officers

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

Trustees: Digby Swift (resigned 31 December 2025)
Patricia Gerwat
David Olver
Ruth McTighe
Roy Love
Dawn Beck
Christine Abbott
Judy Shorney (appointed 19 July 2025)

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

Structure, governance and management

Nature of governing document

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

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

Quakers in Yorkshire

Trustees' Report (continued)

Recruitment and appointment of trustees

TRUSTEES

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

APPOINTMENTS

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

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

All appointments are made by Quakers in Yorkshire in session, mainly from names of Friends brought forward by Quakers in Yorkshire Nominations Committee, though some may be nominated by area meetings. Nominations Committee consists of representatives of each of the seven area meetings. In 2025 about 95 Friends held appointments on behalf of Quakers in Yorkshire.

INDEMNITY INSURANCE

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

Important non-adjusting events after the financial period

FORTHCOMING MERGER

Quakers in Yorkshire and the seven Area Meetings in Yorkshire have agreed to merge their charitable functions into a new charity "Yorkshire Quakers". The aim is to simplify the organisation and finances of all the charitable activities. Application has been made to the Charity Commission to register Yorkshire Quakers as a Charitable Incorporated Organisation. At the time of this report, it is not known when registration will be approved so there is uncertainty on the date of merger. Planning is taking place in the hope that this will be at the end 2026 or in early 2027. The intention is to continue the activities currently organised and funded by Quakers in Yorkshire in the merged charity.

Quakers in Yorkshire

Statement of Trustees' Responsibilities

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

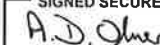
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 30 June 2026 and signed on its behalf by:

SIGNED SECURELY

30/06/2026 at 3:19:48 PM UTC

David Olver
Trustee

Quakers in Yorkshire

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

I report to the trustees on my examination of the accounts of Quakers in Yorkshire for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Mrs Catherine Jones BSc FCCA
Association of Chartered Certified Accountants

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

30 June 2026

Quakers in Yorkshire

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted £	Restricted £	Endowment £	Total 2025 £
Income and Endowments from:					
Donations and legacies	2	15,481	-	-	15,481
Charitable activities	3	33,160	-	-	33,160
Investment income	4	145	18,958	-	19,103
Other income		102	-	-	102
Total Income		<u>48,888</u>	<u>18,958</u>	<u>-</u>	<u>67,846</u>
Expenditure on:					
Raising funds	6	-	(3,344)	(7,739)	(11,083)
Charitable activities	7, 8	(49,308)	(14,031)	-	(63,339)
Total Expenditure		<u>(49,308)</u>	<u>(17,375)</u>	<u>(7,739)</u>	<u>(74,422)</u>
Gains/losses on investment assets		-	11,561	22,388	33,949
Net movement in funds		(420)	13,144	14,649	27,373
Reconciliation of funds					
Total funds brought forward		<u>26,666</u>	<u>261,691</u>	<u>590,367</u>	<u>878,724</u>
Total funds carried forward	20	<u>26,246</u>	<u>274,835</u>	<u>605,016</u>	<u>906,097</u>

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

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

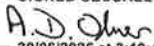
Quakers in Yorkshire

(Registration number: 1139514)

Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Investments	13	833,960	810,917
Current assets			
Debtors	14	1,700	2,276
Cash at bank and in hand	15	71,715	67,268
		73,415	69,544
Creditors: Amounts falling due within one year	16	(1,278)	(1,737)
Net current assets		72,137	67,807
Net assets		906,097	878,724
Funds of the charity:			
Endowment funds		605,016	590,367
Restricted income funds			
Restricted funds	20	274,835	261,691
Unrestricted income funds			
Unrestricted funds		26,246	26,666
Total funds	20	906,097	878,724

The financial statements on pages 10 to 27 were approved by the trustees, and authorised for issue on 30 June 2026 and signed on their behalf by:

SIGNED SECURELY

 30/06/2026 at 3:19:48 PM UTC

David Olver
Trustee

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Quakers in Yorkshire meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Departures from the SORP

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the requirements of the Charity SORP FRS102 (2019) rather than the Charity SORP 2005 which has since been withdrawn.

Going concern

As noted in the Trustee's report and in note 19 to the Financial Statements, the charity has agreed to merge its charitable activities with those of seven Area Meetings and form a new charity. The trustees have applied to the Charity Commission to register the new charity and expect that the merger will take place in the next twelve months. For this reason, the trustees consider that the charity is not a going concern and the Financial Statements have been prepared on a basis other than going concern; on a break up basis. As the charity expects the orderly winding up of the charity's affairs and the transfer of its assets and liabilities to the new charity, the change in accounting basis has not required adjustment to the figures in the Financial Statements.

Income and endowments

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

Donations and legacies

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

Investment income

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

Expenditure

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

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Irrecoverable VAT

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

Taxation

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

Fixed asset investments

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

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

Trade debtors

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

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

Cash and cash equivalents

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

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Fund structure

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

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

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

Financial instruments

Classification and measurement

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

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

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

Charity Status

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

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	8,000	-	8,000
Donations from individuals	7,481	-	7,481
Total for 2025	15,481	-	15,481
Total for 2024	4,598	2,012	6,610

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

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

3 Income from charitable activities

	Unrestricted funds £	Total funds £
Furtherance of the religious and charitable purposes of the Religious Society of Friends	33,160	33,160
Total for 2025	33,160	33,160
Total for 2024	39,825	39,825

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Easter settlement	-	-	16,070
Holiday school	22,114	22,114	18,710
Junior holiday	3,802	3,802	3,315
Link Group	3,235	3,235	1,730
Yorkshire Quaker Camp	4,009	4,009	-
	33,160	33,160	39,825

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	145	1,032	1,177
Other income from fixed asset investments	-	17,926	17,926
Total for 2025	145	18,958	19,103
Total for 2024	1,666	19,207	20,873

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Book of members	102	102	3,154

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

6 Expenditure on raising funds

a) Investment management costs

	Unrestricted funds General £	Restricted funds £	Endowment funds Permanent £	Total funds £
Other investment management costs;				
Amounts payable to investment managers	-	3,344	7,739	11,083
Total for 2025	-	3,344	7,739	11,083
Total for 2024	121	3,450	8,208	11,779

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

7 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2025 £	2024 £
C&YP, Holiday School events	39,991	-	-	39,991	26,748
Cttees, Conferences and Easter Settlement	-	-	-	-	16,306
Outreach, publicity	3,555	-	-	3,555	4,181
Other grants	-	15,521	-	15,521	9,638
Admin and support costs	-	-	1,332	1,332	1,005
Book of members	-	-	-	-	2,693
Donation to Glenthorne Quaker Centre charity	-	-	-	-	42,427
	<u>43,546</u>	<u>15,521</u>	<u>1,332</u>	<u>60,399</u>	<u>102,998</u>

£46,368 (2024 - £93,361) of the above expenditure was attributable to unrestricted funds and £14,031 (2024 - £9,637) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,940 (2024 - £3,563) which relate directly to charitable activities. See note 8 for details.

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,278	1,278	1,206
Other governance costs	1,662	1,662	2,357
	<u>2,940</u>	<u>2,940</u>	<u>3,563</u>

9 Grant-making

Analysis of grants

	Grants to institutions 2025 £	Grants to institutions 2024 £	Grants to individuals 2024 £
Analysis			
Grants	<u>15,521</u>	<u>11,884</u>	<u>390</u>

Below are details of material grants made to institutions.

Name of institution	2025 £	2024 £
Airton Meeting House	-	400
Ackworth School	2,337	1,629
Bootham School	4,090	2,715
The Mount School	1,169	2,715
Brighouse Burial Ground	935	2,580
Sheffield Central	-	146
Wooldale Meeting	-	1,500
Settle Friends Meeting	-	200
Wakefield Friends	1,500	-
New Earswick Meeting	90	-
Discovering Quakers	1,400	-
High Flatts Meeting	4,000	-
	<u>15,521</u>	<u>11,884</u>

Quakers in Yorkshire

**Notes to the Financial Statements for the Year Ended 31 December 2025
(continued)**

10 Trustees remuneration and expenses

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

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

11 Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	<u>1,278</u>	<u>1,206</u>

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

12 Taxation

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

13 Fixed asset investments

	2025 £	2024 £
Other investments	833,960	810,917
Other investments		
	Investments £	Total £
Cost or Valuation		
At 1 January 2025	810,917	810,917
Revaluation	33,949	33,949
Additions	17,926	17,926
Disposals	(28,832)	(28,832)
At 31 December 2025	833,960	833,960
Net book value		
At 31 December 2025	833,960	833,960
At 31 December 2024	810,917	810,917

The charity's investments are invested in a portfolio of funds made up of stocks, bonds and cash. At 31 December 2025 this was split £820,066 investments and £13,894 cash.

14 Debtors

	2025 £	2024 £
Other debtors	1,700	2,276

Debtors includes £1,500 (2024: £1,500) receivable after more than one year.

Other debtors include one (2024: one) interest free concessionary loans of which £nil (2024: £nil) is due within one year and £1,500 (2024: £1,500) is due after more than one year.

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

15 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>71,715</u>	<u>67,268</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>1,278</u>	<u>1,737</u>

17 Financial instruments

Categorisation of financial instruments

	2025 £	2024 £
Financial assets measured at fair value through profit or loss	<u>833,960</u>	<u>810,917</u>

18 Related party transactions

There were no related party transactions in the year.

19 Non-adjusting events after the financial period

FORTHCOMING MERGER

Quakers in Yorkshire and the seven Area Meetings in Yorkshire have agreed to merge their charitable functions into a new charity "Yorkshire Quakers". The aim is to simplify the organisation and finances of all the charitable activities. Application has been made to the Charity Commission to register Yorkshire Quakers as a Charitable Incorporated Organisation. At the time of this report, it is not known when registration will be approved so there is uncertainty on the date of merger. Planning is taking place in the hope that this will be at the end 2026 or in early 2027. The intention is to continue the activities currently organised and funded by Quakers in Yorkshire in the merged charity.

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

20 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2025 £
Unrestricted funds						
<i>General</i>						
QIY General Fund	22,694	7,626	(5,473)	(4,531)	-	20,316
QIY Junior Holidays	-	3,802	(5,835)	2,033	-	-
Yorkshire Young Friends Holiday School Support Fund	2,878	30,114	(28,437)	-	-	4,555
Book of members	500	-	-	-	-	500
Link Group	-	102	-	(102)	-	-
Yorkshire Quaker Camp	594	3,235	(2,954)	-	-	875
	-	4,009	(6,609)	2,600	-	-
	<u>26,666</u>	<u>48,888</u>	<u>(49,308)</u>	<u>-</u>	<u>-</u>	<u>26,246</u>
Restricted funds						
Forrest (Meeting House) Fund	240,794	5,625	(7,344)	-	11,561	250,636
General Meeting Charity	3,775	505	-	-	-	4,280
Buildings Fund	9,294	5,152	(2,435)	-	-	12,011
Rawdon Friends School Fund	7,828	7,676	(7,596)	-	-	7,908
Total restricted funds	<u>261,691</u>	<u>18,958</u>	<u>(17,375)</u>	<u>-</u>	<u>11,561</u>	<u>274,835</u>
Endowment funds						

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2025 £
Permanent						
General Meeting Charity	21,219	-	(273)	-	984	21,930
Buildings Charity	209,464	-	(3,056)	-	8,562	214,970
Rawdon School Trust	359,684	-	(4,410)	-	12,842	368,116
	590,367	-	(7,739)	-	22,388	605,016
Total funds	878,724	67,846	(74,422)	-	33,949	906,097
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General						
QIY General Fund	23,209	5,129	(3,987)	(1,657)	-	22,694
Linton Taylor Bequest	42,520	1,135	(42,548)	(1,136)	29	-
Outreach Projects Committee	-	-	(2,246)	2,246	-	-
QIY Junior Holidays	-	3,315	(4,321)	1,006	-	-
Easter Settlement	-	16,070	(16,072)	2	-	-
Yorkshire Young Friends Holiday School	8,210	18,710	(24,042)	-	-	2,878
Support Fund	500	-	-	-	-	500
Book of members	-	3,154	(2,693)	(461)	-	-
Link Group	-	1,730	(1,136)	-	-	594
	74,439	49,243	(97,045)	-	29	26,666

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Restricted						
Forrest (Meeting House) Fund	234,357	7,810	(3,450)	-	2,077	240,794
General Meeting Charity	3,271	504	-	-	-	3,775
Buildings Fund	6,381	5,493	(2,580)	-	-	9,294
Rawdon Friends School Fund	7,473	7,412	(7,057)	-	-	7,828
Total restricted funds	251,482	21,219	(13,087)	-	2,077	261,691
Endowment funds						
Permanent						
General Meeting Charity	20,927	-	(319)	-	611	21,219
Buildings Charity	209,316	-	(3,271)	-	3,419	209,464
Rawdon School Trust	366,212	-	(4,618)	-	(1,910)	359,684
	596,455	-	(8,208)	-	2,120	590,367
Total funds	922,376	70,462	(118,340)	-	4,226	878,724

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

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

- o The General Meeting Fund is the working fund for running the meetings and business of Quakers in Yorkshire.
- o The Outreach Projects Committee assess outreach projects initiated by individuals, Local Meetings or Area Meetings within Quakers in Yorkshire. It has a designated annual budget of up to £10,000.
- o The Yorkshire Junior Holidays Fund was set up in the 1990's and is designated for the provision of day, weekend or short week events for young people aged between 8 and 13 associated with Quaker meetings in Yorkshire.
- o The Yorkshire Friends Holiday School Fund was set up in 1933 and is designated for the organisation of an annual residential event plus a weekend reunion for young people aged between 13 and 21. Although based on Yorkshire Quaker meetings, it has always welcomed young people from other areas including Ireland Yearly Meeting.
- o The Book of Members fund is for the triennial compilation and publication of the Book of Members and Attenders, which lists the contact details of those attached to meetings in Yorkshire who have consented to have their names published.
- o The Link Group is used to fund youth activities for the older children meeting group.
- o The Forrest (Meeting House) Trust was established in 1994 and is restricted to the erection, maintenance, repair of or improvement to Quaker Meeting Houses in the area formerly comprising the county of Yorkshire. Income from the capital shall be used and loans may be made from the capital.
- o The Yorkshire General Meeting Charity Fund was established in 1992 as a charity which consolidated 15 historic Charities for the relief in need of members or regular attenders of Quaker Meetings preferably in Yorkshire and for religious and other charitable work of Quakers in Yorkshire. It was merged with the main charity in 2011 with the fund remaining for its original purposes.
- o The Buildings Fund provides funds for the repair, maintenance or improvement of Meeting Houses within the Brighthouse West Yorkshire, Leeds and Craven & Keighley Area Meetings. It may also provide capital, subject to Charity Commission approval, for the purchase or building of Meeting Houses in the above areas.
- o Rawdon Friends School Trust (once No 529682) is a 1988 charity scheme which in 1996 incorporated three other associated trusts. Its purpose is to promote the education of children of the members of the Religious Society of Friends who are attending a secondary school officially associated with Britain Yearly Meeting who reside or have a parent residing in the areas covered by Quakers in Yorkshire. Its administration and accounting was united with the main charity in 2012.

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Endowment funds Permanent £	Total funds at 31 December 2025 £
Fixed asset investments	-	228,944	605,016	833,960
Current assets	27,524	45,891	-	73,415
Current liabilities	(1,278)	-	-	(1,278)
Total net assets	<u>26,246</u>	<u>274,835</u>	<u>605,016</u>	<u>906,097</u>
	Unrestricted funds General £	Restricted funds £	Endowment funds Permanent £	Total funds at 31 December 2024 £
Fixed asset investments	-	220,550	590,367	810,917
Current assets	28,403	41,141	-	69,544
Current liabilities	(1,737)	-	-	(1,737)
Total net assets	<u>26,666</u>	<u>261,691</u>	<u>590,367</u>	<u>878,724</u>

Quakers in Yorkshire

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Rawdon Friends School Accounts 2025

Endowment Funds	2025	2024
Incoming resources		
Investment income	6,715	6,555
Bank interest and deposits	960	857
Total incoming resources	7,675	7,412
Resources expended		
Other costs of Quaker activities	7,596	7,057
Costs of generating funds	4,411	4,618
Total resources expended	12,007	11,675
Net incoming resources before transfers	(4,332)	(4,263)
Transfers	-	-
Net incoming resources after transfers	(4,332)	(4,263)
Gains/(losses) on investments	12,842	(1,910)
Total funds brought forward 1 Jan 2025	367,512	373,685
Total funds carried forward 31 Dec 2025	376,022	367,512
Balance sheet	2025	2024
Fixed Assets		
Long term investments	368,277	359,684
Total fixed assets	368,277	359,684
Current assets		
Debtors	-	-
Cash at bank	7,745	7,828
Total current assets	7,745	7,828
Net current liabilities	-	-
Total asstes less liabilities	376,022	367,512
	2025	2024
Grants and donations		
Grants to individuals (education)	7,596	7,057
Investment Assets		
Analysis of changes during the year		
Market value at beginning of year	359,684	366,212
Add additions to investment at cost	6,715	6,463
Less proceeds of investments sold	(10,964)	(11,081)
Increase in market value during the year	12,842	(1,910)
Market value at end of year	368,277	359,684