YORK AREA QUAKER MEETING

England & Wales · Charity number 1133306

Details

Status	Registered
Legal form	Previously excepted
Company number	06861684
Registered	2009-12-15
Register	View on the Charity Commission register

Contact

Address	York Area Quaker Meeting Quaker Meeting House Friargate York YO1 9RL
Phone	01904624065
Email	friargate@yorkquakers.org.uk
Website	https://york.quakermeeting.org/

Activities

Objects: TO ADVANCE THE RELIGIOUS PURPOSES OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN IN THE AREA OF THE YORK AREA QUAKER MEETING AND BEYOND

Activities: York Area Quaker Meeting is a charity established for the advancement of religion and other charitable purposes such asderive from or bear witness to the principles and practices of the Religious Society of Friends (Quakers).

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** THE AREA OF THE YORK AREA QUAKER MEETING AND BEYOND
- City Of York
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£660,236	£684,989	£1,330,891	12
2023-12-31	£398,322	£494,510	-	-
2022-12-31	£360,735	£405,693	-	-
2021-12-31	£400,445	£283,880	-	-
2020-12-31	£274,845	£331,208	-	-

Trustees

Name	Role	Appointed
Brian Richard Jardine MCIOB		2019-01-01
Eva Martina Weitsch		2022-01-11
Graham Torr		2024-01-01
Johanna Peronelle Reilly		2026-05-13
Martin James Dickinson		2026-05-13
Nicholas Graham Alaric Perks		2022-01-11
Rosalind Mary Batchelor		2019-01-01
Simon Mark Brereton		2025-01-11

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Linked charities

- DACRE BURIAL GROUND (1133306-1)
- SCOTTON BURIAL GROUND (1133306-2)
- BISHOPHILL BURIAL GROUND (1133306-3)
- ACOMB QUAKER MEETING HOUSE (1133306-4)
- HARR0GATE MEETING HOUSE (1133306-5)
- FRIARGATE QUAKER MEETING HOUSE (1133306-6)
- THE YORK AREA MEETING ENDOWED FUND (1133306-7)
- THIRSK MEETING HOUSE AND BURIAL GROUND (1133306-8)

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YORK AREA QUAKER MEETING

England & Wales - Charity number 1133306

Accounts

Registered number: 06861684
Charity number: 1133306

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

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

Rosalind Batchelor
Simon Brereton (appointed 11/1/2025)
Nick Folkard (resigned 31/12/24)
Brian Jardine
Keith Knight (appointed 1/1/25)
Lesley O'Neal (resigned 31/12/24)
Nick Perks
Graham Torr (appointed 01/01/24)
Martina Weitsch

Co-opted Area Meeting Clerk
Martin Dickinson

Company registered number
06861684

Charity registered number
1133306

Registered office
Quaker Meeting House, Friargate, York, YO1 9RL

Independent Examiner
Guy Baragwanath FCA, C&GB Associates, 37-39 Westgate, Thirsk Y07 1QR

Bankers
CAF Bank, 25 Kings Hill Avenue, West Malling, ME19 4TA
The Charity Bank, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Co-operative Bank, P.O. Box 48, 1 Balloon Street, Manchester, M60 1GP
Ecology Building Society, 7 Belton Road, BD20 0EE
Triodos Bank, Deanery Road, Bristol, BS1 5AS
Virgin Money, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL
Yorkshire Building Society, Yorkshire House, Bradford, BD5 8LJ

Solicitors
Rollits, Forsyth House, Alpha Court, Monks Cross, York YO32 9WN, UK.

Insurance Broker
Edwards Insurance Brokers, Stonebridge House, Kenilworth Road, Meriden, West Midlands, CV7 7LJ

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland published in October 2019.

Objectives and Activities

Policies and objectives

The object of the charity is to advance the religious purposes of the Religious Society of Friends (Quakers) in Britain in the area of the York Area Quaker Meeting (YAQM) and beyond.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and planning the activities of the charity. The principal activity is the holding of Meetings for Worship in the constituent Local Meetings. Further details as to how activities have fulfilled the public benefit requirement are set out in later sections of this report.

Principal responsibilities of trustees

- To promote effective management of the charity's business affairs, keeping ways of working under review so that limited resources are used to best effect – both financial resources and the time and energy devoted to business affairs by members individually and collectively.
- To sustain a financial strategy that enables running costs to be met, financial support to be provided to Britain Yearly Meeting (BYM) in proportion to the size of the Area Meeting, and a wide range of charitable activities funded, whilst ensuring appropriate provision is made for the future.
- To manage the employment of staff in line with best practice and fully compliant with all relevant statutory and regulatory requirements. To maintain the charity's status as a Living Wage Employer.
- The management of property (other than the undertaking of minor repairs and internal redecoration) is carried out through a Property sub-committee.

Activities for achieving objectives

The number of Quakers in the Area Meeting registered as members is 344 (349 in 2023). In addition, there are 184 attenders including children.

Members:

Acomb 37
York (Friargate) 143
Harrogate 64
New Earswick 71
Thirsk 29
TOTAL IN MEMBERSHIP 344

Trustees. Safeguarding continues to be a key focus for trustees with a fully developed policy and procedures, regular training, and a significant number of Friends involved in providing the necessary safeguarding support to all the Meetings and all their activities. Our longstanding Safeguarding Coordinator came to the end of his service at the end of 2024 and

his replacement is proving to be a challenge. In the meantime, the Trustee body as a whole is keenly aware of its heightened collective responsibility for safeguarding until a replacement Coordinator is appointed and trained.

The process of finding and archiving important records is being continued by the Area Meeting Archivist, assisted by staff.

Trustees approach their shared responsibilities chiefly via two sub-committees: an Employment committee, and a Property committee. In addition, Area Meeting and Local Meeting treasurers gather periodically to discuss finance matters. Much detailed work is done in these groups, bringing the final results to the main Trustee body for review. Trustees met four times in 2024.

Bursary Funds are available to support members and attenders wishing to attend courses and conferences to foster their spiritual and personal development.

Martina Weitsch continued as Clerk of Trustees during 2024. Martina continued to be involved in the activities of the Clerks of Quaker Trustees "cluster". This group meets via Zoom every three or four months and there are on-going email consultations. These provide opportunities for the Clerks of Trustees across Britain Yearly Meeting to exchange information, best practice and discuss issues. In common with other Area Meetings, York Area Meeting sometimes has difficulties finding new trustees. We enter 2025 with 7 trustees and with no representation of Thirsk Meeting among the trustees. This puts an extra responsibility on all trustees to bear in mind the needs of and contribution made by Thirsk Meeting.

When trustees are first appointed consideration is given to the experience and skills they will bring, and any need for training or particular support is identified. Before taking up office new trustees are invited to sit in as observers at a meeting of the trustee body. Novice trustees are advised to undertake the Woodbrooke Trustees Training Course. Trustees work within terms of reference approved by the members of the Area Meeting reflecting principles of governance set down in "Quaker faith & practice of the Yearly Meeting of the Religious Society of Friends (Quakers) in Britain".

A Yorkshire-wide Quaker Charity. Work has continued during 2024 on possibly establishing a Yorkshire-wide Quaker charity which would take on the charitable functions of 7 Yorkshire Area Meetings and Quakers in Yorkshire. Martina Weitsch has represented York Area Meeting on the group working on this both during 2023 and 2024. A decision on whether to go ahead with this plan was taken by the 8 charitable bodies in late 2024/early 2025. The decision was broadly in favour of progressing this and therefore an implementation group across the 8 charitable bodies is being established in early 2025.

Meeting for Worship is held at least once a week in each of our five Meeting Houses. Meetings also offer online options (some blended, some not) both on Sundays and on other days of the week. Each Local Meeting is responsible for a programme of activities to support the spiritual life of the Meeting – this may include discussion groups, one-off talks and meetings for learning. Occasionally the Local Meetings work together to organise events.

How has the Truth prospered amongst us?

For Quakers, Truth is not just a set of facts, but that very ground of our being which we glimpse in our worship. So what we need to do is to consider how that Truth is reflected in the life of our meeting. In 2024, York Area Meeting restarted the practice of asking each of the Local Meetings in turn to report on this question; the reports reflect the work that is being done by each Meeting. Each Local Meeting reports when the Area Meeting in session is hosted by that Local Meeting, and therefore the timespan of each report does not coincide with the calendar year. Highlights are reflected below.

Acomb (reported in May 2024)
Acomb Meeting had a varied programme of activities to strengthen the Meeting community, including a weekend away and monthly shared lunches which are accompanied by talks on subjects of interest by Friends. There is also an active

and varied programme of children's activities which is much appreciated. The "Tea To Go" project in Acomb has been adopted as a concern of the Meeting which involves both active participation in the project by Friends and a financial commitment.
The Meeting also offers a "Becoming Friends" programme for newer attenders and a series of Bible Studies.

Friargate (reported in January 2025)
Friargate has seen an increase in attendance across a number of different opportunities to participate in Meeting for Worship both on Sunday and on other days of the week. A number of younger people have come into the Meeting and some of them have set up a Quaker Society at the University of York. The Children's meeting is an active weekly gathering which contributes to the wider Meeting by joining the adults for their last 10 or 15 minutes on Sunday and leading a period of all-age worship several times a year.
Given its size and location, Friargate makes the most of its opportunities for outreach with the Décor Group creating displays which draw attention to our concerns such as peace and the environment both for those who use our building and for passers-by. These are very visible from outside and attract attention.
The Elders also devised and delivered an induction programme for staff to familiarise them with Quakerism and our values. This was much appreciated.

Harrogate (reported in September 2024)
Harrogate Meeting arranged a series of monthly Saturday morning sessions under the title of Quakers Exploring Together as well as study and discussion groups. The Quaker theologian Ben Wood from Leeds University has facilitated two excellent sessions. These have been attended by both newcomers and members & attenders, including from our other Local Meetings.
Harrogate Meeting also has an active programme of children's meetings which in 2024 included a special event celebrating the 400th birthday of George Fox, the founder of Quakerism. Yorkshire's Quaker youth development worker has engaged actively with both children and teenagers in the Meeting to ensure that activities appropriate to their age, lifestyle and preferences have been held. This has helped develop greater cohesion in these age groups.

New Earswick (reported in March 2024)
New Earswick has Meetings for Worship at the Meeting House (weekly on Sundays, blended), at Hartrigg Oaks (twice weekly for half an hour) and online on Thursday evening. All these meetings are well attended. We have become very familiar with the 'Owl' technology which allows blended sessions.
The Meeting's children have had a full year with a varied programme including sessions in the Meeting House and outings into the local Nature Reserve for example. They meet on one Sunday a month and enrich the Meeting through their presence and through sharing with us the activities they pursue.
The Meeting also focused on spiritual nurture holding a series of sessions throughout the year and building community through pre-meeting breakfasts, shared meals, the annual Christmas event, and an outing to the pantomime at the Rowntree Theatre.
The Meeting focused a good part of its discernment on the issue of assisted dying and held a special Meeting for Worship for Business on this theme.
Like our other Meetings, it has had difficulty finding Friends able to serve in specific roles; during 2023 we experimented with a rotating clerking team and during both 2023 and 2024 we held Meetings for Worship for Business only in those months when there was also an Area Meeting. In 2024 we were fortunate to be able to appoint a Clerk and Assistant Clerk who continue to serve into 2025 and in 2025 we have reverted to monthly Meetings for Worship for Business.

Thirsk (reported in November 2024)
For Thirsk Friends, the year was very much taken up with building works (of which more later in this report); this meant that the Meeting used rented premises at Holy Rood House for part of the year for their regular Sunday morning worship. For most the week, Holy Rood House is used as an art gallery. Normally faced with the bare walls of our Meeting Room, Friends found that the lithographs did not distract them: they actually focused mind and spirit.
Thirsk Friends have long been involved in an ecumenical project to support refugees, led by the Salvation Army. Last November, an Afghan Family arrived under the aegis of the UNHCR/ Home Office Pathway 2 to a fully equipped cottage in the centre of town and came to last year's Quaker Christmas party. In the week before the 2024 summer riots, the father was photographed talking to two small girls, sparking a racist social media campaign. The father of one of the girls

was the estate agent who provided the cottage. He complained to the police about the harassment and there were no ugly scenes in Thirsk.

Two of our Local Meetings continued to operate Warm Space/ Welcome sessions to welcome members of our local community for a warm place to meet, with refreshments, and fellowship. At Friargate, and with the support of Friends from Thirsk, this has become focused on support for people who identify as neurodivergent.

Quakers in Yorkshire
Our Area Meeting is an active member of Quakers in Yorkshire and as such, plays a role in fostering Quaker activities across the whole of Yorkshire, including arranging a summer holiday programme for children and young people and a residential family programme at Easter. In 2024 – the 400th anniversary year of George Fox's birth – our Area Meeting hosted a Quakers in Yorkshire event in July at New Earswick Meeting House which was, in part a celebration of George Fox, his life, his work in Yorkshire specifically, and which was designed as an outreach event. Some of the activities took place in the New Earswick Folk Hall, which is a prominent public venue in the village.

Quakers in Yorkshire also ran the traditional Easter Settlement event (for the last time in its current form and location) and this was well supported by Friends from our Area Meeting.

General
Many Friends are active in their local community undertaking charitable activities and initiatives which build a harmonious community and promote peace and social justice. We see this as an important part of living our faith in action. Examples are support for Refugee Action York, Churches Together, the York City of Sanctuary project, Harrogate District of Sanctuary, and offering space to, for example, the Harrogate Islamic Association and Zero Carbon Harrogate. Activities have also included York Human Rights City, York Travellers Trust, Alternatives to Violence Project, the Cone Exchange (recycling initiative which benefits businesses, schools and charities), Samaritans, Alcoholics Anonymous, Ripon Toy Library, support for the local food banks in Northallerton and York, monthly collections of clothing, money etc. for Carecent York (breakfast club for socially excluded people) and Hope and Aid Direct (for Ukraine), support for The Clock (which helps local young people who are homeless, lonely or troubled), and Days for Girls. There is a prison visiting group and one of our members has become a chaplain at Full Sutton prison.

Our Buildings

York Area Meetings has five Meeting Houses and a number of other properties.

The Meeting Houses are used by the Local Meetings for Meetings for Worship and a wide range of other activities. In addition, rooms are hired to other organisations in the locality. This is in part to generate income to support our activities and in part a service and outreach to our local communities. All five Meeting Houses are actively used in this way. In 2025 we plan to adopt an online room booking system which will streamline our processes and make booking more direct for users.

Of the Meeting Houses, Friargate is the largest and is centrally located in York. As a result, it is our busiest Meeting House and generates a significant share of the hirings income.

Having buildings to manage has implications. In 2023 & 2024 we spent more than £300k on major works at three of the Meeting Houses. This volume of work developed because of delays due to Covid-19, due to significant changes in the construction industry (both the availability of contractors and rising costs), and the need to provide fully compliant buildings in the context of the Equalities Act 2010. This put a great deal of strain on many of the active Friends in the affected buildings. One of the results is that we will be able to make better use of some of the spaces in our buildings and this should, in the longer term, result in higher levels of income.

In addition to the Meeting Houses, we have a number of residential properties which were originally provided as staff accommodation but are now let out to tenants via local estate agents.

Finally, we have a commercial property which we inherited from another charity after it wound up. It is let to the York Travellers Trust (who occupied the building when the previous charity owned it) on a lease which is reviewed and renewed at intervals. The most recent lease commenced in March 2025. We list this property as an investment property and continue to review its long-term future.

Insured values for our property are based on a professional valuation from 2015 uprated by our insurers year on year since then.

Burial Grounds

There are four burial grounds in the ownership of the Area Meeting. The burial ground in Thirsk adjoining the Meeting House is well maintained and available for the scattering of ashes. The historic burial ground at Dacre is no longer available for burials or interment of ashes. The burial ground at Scotton is maintained by a mix of paid professionals and Harrogate Quakers on a voluntary basis and has been brought back into use by Friends for simple 'green' burials, generating income to support the maintenance of the property. In 2024, a section of one of the stone walls collapsed and repair is ongoing. The historic burial ground at Bishophill is no longer in use but can be visited and is maintained by a Housing Association who have a block of flats on the site.

The Trustees of The Retreat continued negotiations to dispose of the site of the hospital and this took place in April 2025. They have confirmed their intention to transfer the freehold of the burial ground to York Area Quaker Meeting but have made it clear that there is no urgency about this from their perspective. In the meantime, we continue to be concerned about maintaining an ability to visit the burial ground, and also about the future costs involved in the maintenance of the site, the trees therein and its boundaries. Discussions with the Trustees of The Retreat are ongoing.

A leaflet is available, at local Meetings, to publicise the existence of the burial grounds and their availability for burials and the scattering of ashes.

Financial performance

Review of activities and financial review

The total incoming resources of the charitable company for the year to 31 December 2024 were £661,736 (2023 - £398,322). The regular income of the charity comes largely from the donations of members and attenders, and from the letting of premises to outside groups on weekdays and Saturdays, and occasionally on Sundays. In the year to 31 December 2024, £259,790 (2023 - £227,773) was derived from lettings and £131,798 (2023 - £125,786) was derived from local Quakers' regular giving and collections.

Towards the end of the year, an exceptionally large unrestricted legacy (£197,770) was received from the estate of Marjorie Scott of Acomb Meeting, which was recognised as being from both Marjorie and her husband, John. Given the recent high expenditure on repairing and upgrading three of our Meeting Houses (see below), this has done much to replenish our reserves. In the longer term it will give us the opportunity to engage in a range of activities to strengthen the life our Meetings and engage in Faith in Action and outreach work.

The Meeting Houses are central to our purposes but are used by members only to a limited extent from Monday to Saturday. The costs of maintenance and improvements, security, insurance and some caretaking have to be met irrespective of use. Therefore, income from lettings is essential if the buildings are to be maintained in a good condition and updated as necessary.

York (Friargate) and Harrogate use relatively large Meeting Houses, each with a number of rooms that can be let simultaneously. These Meetings therefore employ staff to help manage the premises and have substantial income from lettings, though support costs are relatively high. The Meeting Houses used by Acomb, New Earswick and Thirsk are smaller. These Meetings have a more modest income from lettings, but at a much lower cost.

At the end of 2023 the frontage of Friargate Meeting House was modified to improve accessibility. At the beginning of 2024 a similar exercise was started for Harrogate Meeting House. Also, major repairs started at Thirsk Meeting House and the adjoining cottage, from which the Meeting draws rent.

During the year the Area Meeting's ownership of 20 Falsgrave Crescent, York, has continued. This was a reversion from the Young People's Fellowship (YPF) when the latter closed down in 2019. The building had its origins as an Adult School set up by the Rowntree family but latterly has been occupied by the York Travellers' Trust (YTT) and the York Racial Equality Network (YREN), the latter leaving in 2021. YAQM has responsibility for maintenance. The property has been valued in the accounts by the trustees at £80,000. It appears on the balance sheet as an investment property, and this sum together with the donation and net income/(expenditure) from the property has been transferred to a designated fund at 31 December 2024 of £64,295 (2023 - £69,322).

The total resources expended by the charitable company in respect of the year to 31 December 2024 were £684,989 (2023 - £494,510), giving net outgoing resources before other recognised gains and losses of £24,753 (2023 – net outgoing £96,188). The key areas of expenditure were major repairs and upgrades to buildings of £242,366 (2023 - £95,330), grants and donations of £97,392 (2023 - £87,408) and support costs of £259,884 (2023 - £230,329).

Five grants totalling £4,207 were made to non-Quaker bodies in 2024 (2023 - two grants totalling £1,300).

Investments recorded overall gains of £1,364 (2023 – gains of £3,484) in the year. There was Nil movement on Restricted and Endowment Funds in the year (2023 Endowment Funds £nil, Restricted Funds £12,606) resulting in a net decrease in funds of £23,389 (2023 – net decrease of £92,704).

The closing funds of the charitable company at 31 December 2024 were £1,330,891 (2023 - £1,354,280) of which £701,409 (2023 - £701,409) were endowment funds, £Nil (2023 - £Nil) were restricted funds, and £629,482 (2023 - £652,871) were unrestricted funds.

The current valuation of the Meeting Houses for insurance purposes is £8.5m.

Britain Yearly Meeting Donations

During the year the total donations from Local Meeting funds to BYM were £73,915 (2023: £68,837).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Our intention is to maintain reserves at a level which will enable the activities of York Area Quaker Meeting to be continued and the buildings under our stewardship to be maintained. All of the five constituent Local Meetings use buildings that are suitable for their purpose and in good condition. The Property committee manages the charity's estate and is responsible for major repairs and upgrades of Meeting Houses, so there is a Major Repairs fund.

Total funds at 31 December 2024 are £1,330,891 (2023 - £1,354,280). The level of free reserves (unrestricted funds less designated and unrestricted fixed assets) at 31 December 2024 is £493,285 (2023 - £360,488).

In consultation with Local Meetings, Trustees reviewed the Designated and General and Local Funds such that there is now:

a) An Area Meeting general (working) fund

b) A general (working) fund for each local meeting.

c) A single designated Area Meeting Major Repairs Fund.

d) Free reserves, which the Area Meeting and local meetings consider using for promoting Quaker objectives, such as support for Britain Yearly Meeting and some of the many local initiatives as listed above under the heading "How has the Truth prospered amongst us?"

Structure, governance and management

Memorandum and Articles of Association

The charity is a company limited by guarantee, being registered in England and Wales under company number 06861684. The company was incorporated on 27 March 2009. The company was registered as a charity with the Charity Commission on 15 December 2009, with charity number 1133306.

The charitable company adopted a memorandum and articles of association upon incorporation on 27 March 2009. This governing document was amended by special resolution in January 2010 and at a General Meeting held on 13 September 2014.

During 2011, a Scheme was agreed with the Charity Commission, which governs the various small charities (some now defunct) associated with York Quaker Area Meeting. This also covers the properties owned by the Area Meeting.

Following the agreement of this scheme the properties and investments previously held by Friends Trusts Limited as custodian trustees were transferred to the Company.

The Board of Trustees has the duty and responsibility to manage the business of the charity as required by law. Under the current governing document, the Board should consist of no fewer than five and no more than fifteen persons appointed by the members of the charity; every trustee must be a member of York Area Quaker Meeting.

The trustees are appointed from members of the York Area Quaker Meeting nominated by the Area Meeting Nominations Committee. The appointments take place at meetings of the members of the charity.

A trustee may be appointed for a period of three years. At the end of such period he or she may be reappointed on up to two occasions giving a maximum term of office as a trustee of nine years. In exceptional circumstances a trustee may be appointed for a further term exceeding the maximum term but only with the consent of the members. A trustee who has served a period of nine years may be reappointed for further periods of office if not less than one year has elapsed since he or she last served as a Trustee.

The Board has the power to appoint up to three Friends as additional co-opted trustees. They will hold office until the next annual general meeting, or where no annual general meeting is held, until 12 months following the original appointment, when the Board may reappoint them. No co-opted trustee can serve more than three years without the agreement of the members.

Organisation

York Area Quaker Meeting is constituted as a membership organisation. Members come together, with regular 'attenders', for worship and other activities in the five local Meeting Houses in the area.

Members from Local Meetings come together six times a year in an Area Meeting for Business, to which all members and attenders are invited.

The members of each Local Meeting have delegated responsibilities for raising funds, managing expenditure, routine maintenance and managing any staff, advised by local finance and/or premises committees. Each Local Meeting appoints a Treasurer who prepares a budget and produces management accounts. During the year there has been joint working with Local Meetings, where appropriate, to ensure policies and practices are coherent – while respecting the diversity of Local Meetings. Share-based investments are all now the responsibility of Area Meeting trustees, with advice from consultants, Investing Ethically.

During 2025, we will be introducing an online shared cloud-based accounting system which will lead to changes in the day-to-day arrangements.

Employment

York Area Quaker Meeting is a living wage employer registered with the Living Wage Foundation. York (Friargate) has a part-time Business Manager, four part-time Assistant Managers and four part-time Meeting House Assistants. Friargate staff also support Area Meeting administration. Harrogate has a part-time Warden and a part time Cleaner. Thirsk has a part time Caretaker/Cleaner. New Earswick has a part-time Caretaker. In each case, the contract of employment is with the Area Meeting, with line-management responsibilities delegated to the Local Meetings as appropriate. During the year the Employment committee advises trustees on staff matters.

Cleaning services for Acomb, Friargate, and New Earswick Meetings are provided under contract.

The management and conduct of all affairs of the Area and Local Meetings is otherwise undertaken by the members working on a voluntary basis. Trustees monitor the ways in which Local Meetings exercise their delegated management responsibilities, advising and taking action as necessary.

Risk management

Trustees have compiled a consolidated register of the arrangements for risk management made by each Local Meeting, and by trustees themselves. Meetings are asked to keep their arrangements for risk management under review and make any improvements required, having considered the steps being taken by other Meetings. Such reviews are reported biennially to trustees. We are satisfied that financial, employment, data protection, health and safety and other practices meet regulatory requirements.

Data

York Area Quaker Meeting has published a Data Protection Policy on our website https://york.quakermeeting.org/

Sustainability

Trustees recognise the importance of sustainability in the use of Meeting Houses and in all Quaker activities. During 2023 a consultants' report was commissioned, and this identified opportunities for carbon reduction and energy savings in each Meeting House. The recommendations are being taken into account as upgrades/replacements to building elements are required. We bear in mind the need for some balance between spend on property and spend on other priorities.

Plans for future periods

We will continue to advance the religious purposes of the Religious Society of Friends (Quakers) in Britain.
There are two key challenges facing us:

- To ensure that the Quaker community is vibrant and supportive to its members and attenders and grows spiritually and in community.
- To develop further the arrangements for managing our properties, ensuring we have adequate funds available for this. In addition, the use of 20 Falsgrave Crescent will be kept under review, as will our use of free reserves.

Information on fundraising practices

Local Meetings contact members and attenders, once each year, to ask them to consider making a financial donation to our work.

Area and Local Meetings occasionally seek financial support from other Quaker meetings and Quaker charitable bodies in Britain when seeking financial help with major building work on our meeting houses. At the same time York Area Quaker Meeting looks sympathetically at requests for help from other Meetings.

We do not fundraise from members of the general public.

Trustees' responsibilities statement

The trustees (who are also directors of the charity 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate 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.

This report was approved by the trustees on 22 June 2025 and signed on their behalf by:

Martina Weitsch

……

Trustee

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

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024 which are set out on pages 13 to 28.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Guy Baragwanath
C&GB Associates
37-39 Westgate
Thirsk
North Yorkshire,
YO7 1QR
Tel/Fax: 01845 525502
Email: guy@cgb-associates.com
www.cgb-associates.com

Date 4 August 2025

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

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:						
Donations and legacies	2	**329,897**	**37,925**	**-**	**367,822**	137,527
Other trading activities	3	**283,144**	**-**	**-**	**283,144**	252,123
Investments	4	**9,270**	**-**	**-**	**9,270**	8,672
Total income and endowments		**622,311**	**37,925**	**-**	**660,236**	398,322
Expenditure on:						
Raising funds:						
Fundraising trading	5	**230,489**	**-**	**-**	**230,489**	192,091
Charitable activities	6	**454,500**		**-**	**454,500**	302,419
Total expenditure		**684,989**		**-**	**684,989**	494,510
Net (expenditure)/income before investment gains/losses		**(62,678)**	**37,925**	**-**	**(24,753)**	(96,188)
Net gains/(losses) on investments		**1,364**	**-**	**-**	**1,364**	3,484
Net (expenditure)/income before transfers		**(61,314)**	**37,925**	**-**	**(23,389)**	(92,704)
Transfers between funds	17	**37,925**	**(37,925)**	**-**	**-**	-
Net income/(expenditure) before other recognised gains and losses		**(23,389)**	**-**	**-**	**(23,389)**	(92,704)
Net income/ (expenditure) and net movement in funds		**(23,389)**	**-**	**-**	**(23,389)**	(92,704)
Total funds brought forward		**652,871**	**-**	**701,409**	**1,354,280**	1,446,984
Total funds carried forward		**629,482**	**-**	**701,409**	**1,330,891**	1,354,280

The Statement of Financial Activities includes all gains and losses in the year.

The notes on pages 16 to 28 form part of these financial statements.

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

(A Company Limited by Guarantee)

BALANCE SHEET AS AT 31 DECEMBER 2024					
			2024		2023
	Note	**£**	**£**	£	£
Fixed assets					
Heritage assets	11		**701,409**		701,409
Tangible assets	12		**-**		-
Investment property	13		**80,000**		80,000
Investments	14		**48,296**		46,352
			829,705		827,761
Current assets					
Debtors	15	**90,114**		29,094	
Cash at bank and in hand		**496,350**		635,631	
		586,463		664,725	
Creditors: amounts falling due within one year	16	**(85,278)**		(138,206)	
Net current assets			**501,186**		526,519
Total assets less current liabilities			**1,330,891**		1,354,280
Creditors: amounts falling due after one year			**-**		-
Net assets	17		**1,330,891**		1,354,280
Charity Funds					
Endowment funds	17		**701,409**		701,409
Restricted funds	17		**-**		-
Unrestricted funds	17		**629,482**		652,871
Total funds			**1,330,891**		1,354,280

Registered Number 06861684

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

(A Company Limited by Guarantee)

TRUSTEE APPROVAL

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provision applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 22 June 2025 and signed on their behalf by:

Martina Weitsch **Graham Torr**

Trustee **Trustee**

The notes on pages 16 to 28 form part of these financial statements.

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

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

1.1	***Basis of preparation of financial statements***
	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 UK and Republic of Ireland (FRS 102), the Companies Act 2006. the Charities Act 2011 and UK Generally Accepted Accounting Practice. York Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.
	The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2	***Income***
	All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants, where settlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1.3	***Expenditure***
	Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
	All expenditure is accounted for on an accruals basis and the majority of costs are allocated directly to the activity to which they relate. Support costs are those incurred in support of the activities of the charitable company, and are apportioned on the basis of estimated usage. Governance costs are those incurred in fulfilling the statutory and other similar obligations of the charitable company.

1.4	***Pension costs***
	The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

1. Accounting Policies (continued)

1.5	***Tangible fixed assets and depreciation***	
	The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice. A notional nil value has been placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost. No depreciation is provided on land and buildings as they are maintained in a state of good repair and accordingly the Trustees consider that the lives of these assets are so long and the residual values are so high that any depreciation charge would be insignificant. Fixtures and fittings are charged to the Statement of Financial Activities in the year of expenditure. Computers, software and other office equipment up to £2,500 is charged to the Statement of Financial Activities in the year of expenditure: expenditure over £2,500 is capitalised and depreciated over 3 years, commencing in the year of purchase.	

1.6	***Investments***
	Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.
	Listed investments is taken to mean investments listed on a recognised stock exchange or investments valued by reference to such investments, and includes for example equities, fixed interest securities, common investment funds, open ended investment companies and unit trusts.

1.7	***Fund accounting***
	General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.
	Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Local funds are a type of unrestricted fund – they reflect general funds of the individual Local Meetings that are treated as unrestricted funds at the Area Meeting level. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1. Accounting Policies (continued)

1.8	***Interest receivable***
	Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9	***Debtors***
	Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10	***Cash at Bank and in hand***
	Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of up to twelve months or less from the date of acquisition or opening of the deposit or similar account.

1.11	***Liabilities and provisions***
	Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12	***Employee benefits***
	The costs of short term employee benefits are recognised as a liability and expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1. Accounting Policies (continued)

1.13	***Critical accounting estimates and areas of judgment***
	Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
	Critical accounting estimates and assumptions: The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.
	Land and buildings The land and buildings of the charity are included at £Nil at the date of transfer to the charity in 2011 and cost since 2011.

1.14	**Going concern**
	At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and legacies

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2024	**2024**	**2024**	**2024**	2023
		£	**£**	**£**	**£**	£
	Donations of Members and Attenders	**131,798**	**-**	**-**	**131,798**	125,786
	Legacies	**197,770**	**-**		**197,770**	11,300
	Appeal	**-**	**37,925**	**-**	**37,925**	-
	Other Donations	**329**	**-**	**-**	**329**	441
	Total donations and legacies	**329,897**	**37,925**	**-**	**367,822**	137,527
	Total 2023	137,527	-	-	137,527	

3. Other trading activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	2024 £	**2024** £	**2024** £	**2024** £	2023 £
Letting income	**259,790**	**-**	**-**	**259,790**	227,773
Investment property	**10,400**	**-**	**-**	**10,400**	10,400
Other income	**12,954**	**-**	**-**	**12,954**	13,950
	283,144	**-**	**-**	**283,144**	252,123
Total 2023	252,123	-	-	252,123	

4. Investment Income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from UK listed investments	**1,106**	**-**	**-**	**1,106**	903
Bank interest receivable	**8,164**	**-**	**-**	**8,164**	7,769
	9,270	**-**	**-**	**9,270**	8,672
Total 2023	8,672	-	-	8,672	

5. Raising funds

Letting costs and other costs	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Direct costs	**25,578**	**-**	**-**	**25,578**	12,742
Support costs - premises and staff costs	**199,884**	**-**	**-**	**199,884**	175,329
Bad debts	**-**	**-**	**-**	**-**	-
Investment property expenditure	**5,027**	**-**	**-**	**5,027**	4,020
	230,489	**-**	**-**	**230,489**	192,091
Total 2023	192,091	-	-	192,091	

6. Charitable activities

		Governance costs £	Other charitable activities £	Support costs £	Total 2024 £	Total 2023 £
	Governance costs (note 9)	**20,302**	-	-	**20,302**	21,092
	Premises and staff	-	-	**60,000**	**60,000**	55,000
	Meeting activities	-	**26,356**	-	**26,356**	19,692
	Grants and donations	-	**97,392**	-	**97,392**	87,408
	Major repair projects	-	**250,450**	-	**250,450**	119,287
	Total	**20,302**	**374,198**	**60,000**	**454,500**	302,419
	Total 2023	21,032	226,387	55,000	302,419	

7. Other charitable activities

		Meeting activities £	Grants and donations £	Major repair projects £	Total 2024 £	Total 2023 £
	Committees, conferences and training, publicity	**10,044**	-	-	**10,044**	4,124
	Insurance	**9,548**	-	-	**9,548**	8,773
	Burial grounds	**6,582**	-	-	**6,582**	6,750
	Bursaries	**182**	-	-	**182**	45
	Grant to Britain Yearly Meeting	-	**73,915**	-	**73,915**	68,837
	Grant to BYM Youth Worker		**13,500**		**13,500**	13,500
	Grants to other Quaker Bodies	-	**5,065**	-	**5,065**	3,261
	Other grants and subscriptions	-	**4,912**	-	**4,912**	1,810
	Major repair projects	-	-	**250,450**	**250,450**	119,287
		26,356	**97,392**	**250,450**	**374,198**	226,387
	Total 2023	19,692	87,408	119,287	226,387	

8. Staff costs and emoluments

	2024	2023
	£	£
Wages and salaries	**141,072**	119,697
Social security costs	**2,928**	1,647
Other pension costs	**9,103**	7,815
Total	**153,103**	129,159

Other pension costs relate to amounts payable by the charity into defined contribution pension schemes on behalf of certain employees.

Particulars of employees:

The average number of employees during the year was as follows:	**2024**	2023
Wardens and other support staff (part-time)	**12**	12

No employees received emoluments in excess of £60,000 in the year to 31 December 2024 (2023: none)

9. Governance costs

	Unrestricted funds	**Restricted funds**	**Endowment funds**	**Total funds**	Total funds
	2024	**2024**	**2024**	**2024**	2023
	£	**£**	**£**	**£**	£
Independent Examiner's fees	**2,280**	**-**	**-**	**2,280**	2,220
General and office costs	**10,806**	**-**	**-**	**10,806**	13,582
Professional fees	**7,216**	**-**	**-**	**7,216**	5,230
	20,302	**-**	**-**	**20,302**	21,032
Total 2023	21,032	-	-	21,032	

10. Net income/(expenditure)

This is stated after charging:	**2024**	2023
Independent Examiner's fees	**2,280**	2,220

During the year, no Trustees received any remuneration (2023 - £NIL).
During the year, no Trustees received any benefits in kind (2023 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

11. Heritage Assets		
Assets recognised at cost	Meeting Houses 2024	Total 2023
	£	£
Carrying value at 1 January 2024	**701,409**	701,409
Carrying value at 31 December 2024	**701,409**	701,409

The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice.

A notional nil value was placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost.

The land and buildings of the Area Meeting are all freehold properties, with the exception of the New Earswick Meeting House. This is a leasehold property held on a lease due to expire in 2136: no additions have been made to this property since 2011.

The current value of the land and buildings for insurance purposes is £8.5m.

12.	**Tangible fixed assets**	**Computer equipment inc. software £**	**Total £**
	Cost		
	At 1 January 2024	**8,700**	**8,700**
	Additions during year	**-**	**-**
	At 31 December 2024	**8,700**	**8,700**
	Depreciation		
	At 1 January 2024	**8,700**	**8,700**
	Charge for year	**-**	**-**
	At 31 December 2024	**8,700**	**8,700**
	Net book value		
	At 31 December 2024	**-**	**-**
	At 31 December 2023	-	-

13.	**Investment property**	**£**
	Estimated value of property at 31 December 2024	**80,000**
	The investment property consists of the freehold property at 20 Falsgrave Crescent, York. The market value of the property at 31 December 2024 has been estimated by the Trustees.	

14.	**Fixed asset investments**	
		Listed securities
	Market value	
	At 1 January 2024	**46,353**
	Additions	**1,108**
	Less costs of management	**(529)**
	Revaluation	**1,364**
	At 31 December 2024	**48,296**
	Historical cost	**28,708**

	Investments at market value comprise:	**2024**	2023
		£	£
	Listed investments	**48,296**	46,353

All the fixed asset investments are held in the UK

15.	**Debtors**	**2024**	2023
		£	£
	Trade debtors	**6,835**	10,501
	Prepayments and accrued income	**83,279**	18,593
		90,114	29,094

16.	**Creditors: Amounts falling due within one year**	**2024**	2023
		£	£
	Trade creditors	**6,963**	17,535
	Other taxation and social security	**-**	2,781
	Other creditors	**56,066**	111,164
	Accruals and deferred income	**22,249**	6,726
		85,278	138,206

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17. Statement of funds - Current Year						
Designated funds	**Balance at 1 January 2024**	**Income**	**Expenditure**	**Transfers in/out**	**Gains/ (Losses)**	**Balance at 31 December 2024**
	£	**£**	**£**	**£**	**£**	**£**
York Area Major Repairs	**223,061**	**-**	**(242,366)**	**91,207**	**-**	**71,902**
York Area (20 Falsgrave Crescent)	**69,322**	**-**	**(5,027)**	**-**	**-**	**64,295**
	292,383	**-**	**(247,393)**	**91,207**	**-**	**136,197**
General & Local funds						
York Area	**78,759**	**213,477**	**(39,733)**	**13,259**	**-**	**265,762**
Acomb	**38,050**	**21,426**	**(28,066)**	**(9,380)**	**-**	**22,030**
Harrogate	**93,273**	**64,733**	**(58,119)**	**(23,869)**	**-**	**76,018**
New Earswick	**52,020**	**46,204**	**(31,630)**	**(17,514)**	**-**	**49,080**
Friargate	**64,927**	**262,673**	**(269,106)**	**(16,771)**	**-**	**41,723**
Thirsk	**14,707**	**13,798**	**(10,942)**	**993**	**-**	**18,556**
Investment Revaluation Reserve	**18,752**	**-**	**-**	**-**	**1,364**	**20,116**
	360,488	**622,311**	**(437,596)**	**(53,282)**	**1,364**	**493,285**
Total Unrestricted funds	**652,871**	**622,311**	**(684,989)**	**37,925**	**1,364**	**629,482**

All general funds are available for use by the York Area.
Designated funds have been set aside for specific purposes such as property maintenance.

Endowment funds						
Friargate Endowment Fund	**701,409**	**-**	**-**	**-**	**-**	**701,409**
	701,409	**-**	**-**	**-**	**-**	**701,409**

Friargate Endowment Fund consists of the cost of improvements to the Meeting House since 2011.

Restricted funds						
Thirsk Meeting House appeal		**37,925**		**(37,925)**	**-**	**-**

Total of funds	**1,354,280**	**660,236**	**(684,989)**	**-**	**1,364**	**1,330,891**

17. Statement of funds – Prior Year						
Designated funds	**Balance at 1 January 2023**	**Income**	**Expenditure**	**Transfers in/out**	**Gains/ (Losses)**	**Balance at 31 December 2023**
	£	**£**	**£**	**£**	**£**	**£**
York Area Major Repairs	**273,311**	**-**	**(95,330)**	**45,080**	**-**	**223,061**
York Area (20 Falsgrave Crescent)	**73,342**	**-**	**(4,020)**	**-**	**-**	**69,322**
	346,653	**-**	**(99,350)**	**45,080**	**-**	**292,383**
General & Local funds						
York Area	**89,526**	**17,514**	**(36,409)**	**8,128**	**-**	**78,759**
Acomb	**35,135**	**29,059**	**(17,967)**	**(8,177)**	**-**	**38,050**
Harrogate	**80,057**	**69,125**	**(41,534)**	**(14,375)**	**-**	**93,273**
New Earswick	**46,826**	**49,985**	**(29,544)**	**(15,247)**	**-**	**52,020**
Friargate	**102,313**	**223,055**	**(247,625)**	**(12.816)**	**-**	**64,927**
Thirsk	**17,190**	**9,585**	**(9,475)**	**(2,593)**	**-**	**14,707**
Investment Revaluation Reserve	**15.269**	**-**	**-**	**-**	**3,483**	**18,752**
	386,316	**398,323**	**(382,554)**	**(45,080)**	**3,483**	**360,488**
Total Unrestricted funds	**732,969**	**398,323**	**(481,904)**	**-**	**3,483**	**652,871**
Endowment funds						
Friargate Endowment Fund	**701,409**	**-**	**-**	**-**	**-**	**701,409**
	701,409	**-**	**-**	**-**	**-**	**701,409**
Restricted funds						
Friargate (Special Gifts) Fund	**1,542**	**-**	**(1,542)**	**-**	**-**	**-**
Friargate Meeting House Community Use Fund	**11,064**	**-**	**(11,064)**	**-**	**-**	**-**
	12,606	**-**	**(12,606)**	**-**	**-**	**-**
Total of funds	**1,446,984**	**398,323**	**(494,510)**	**-**	**3,483**	**1,354,280**

18. Analysis of net assets between funds

Current year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2024 £	2024 £	2024 £	2024 £
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	-	-	-	-
Investment property	80,000	-	-	80,000
Fixed asset investments	48,296	-	-	48,296
Current assets	586,464	-	-	586,464
Creditors due within one year	(85,278)	-	-	(85,278)
	629,482	-	701,409	1,330,891

Analysis of net assets between funds

Prior year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2023 £	2023 £	2023 £	2023 £
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	-	-	-	-
Investment property	80,000	-	-	80,000
Fixed asset investments	46,352	-	-	46,352
Current assets	664,725	-	-	664,725
Creditors due within one year	(138,206)	-	-	(138,206)
	652,871	-	701,409	1,354,280

19. Company status

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

If the company is wound up or dissolved, and there remains any property after all debts and liabilities have been met, the property must be given or transferred to:

a) One or more Area Meetings (provided such Area Meetings are established with exclusively charitable objects) in such proportions as Meeting for Sufferings of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

b) To Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

c) To some other charity with objects the same or substantially the same as the objects as Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall direct.

20. Related party transactions

There were no related party transactions during the period.

YORK AREA QUAKER MEETING

England & Wales - Charity number 1133306

Accounts

Registered number: 06861684
Charity number: 1133306

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

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Keith Barnes (resigned 31/12/23)
Rosalind Batchelor
Nick Folkard
Brian Jardine
Lesley O'Neal
Nick Perks
Roger Pierce (resigned 31/12/23)
Geof Sewell (resigned 31/12/23
Graham Torr (appointed 01/01/24)
Martina Weitsch

Co-opted Area Meeting Clerk
Martin Dickinson

Company registered number
06861684

Charity registered number
1133306

Registered office
Quaker Meeting House, Friargate, York, YO1 9RL

Independent Examiner
Guy Baragwanath FCA, C&GB Associates, 8-10 Millgate, Thirsk Y07 1AA

Bankers
CAF Bank, 25 Kings Hill Avenue, West Malling, ME19 4TA
The Charity Bank, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Co-operative Bank, P.O. Box 48, 1 Balloon Street, Manchester, M60 1GP
Ecology Building Society, 7 Belton Road, BD20 0EE
Triodos Bank, Deanery Road, Bristol, BS1 5AS
Yorkshire Bank (Virgin), 14 Market Place, Thirsk, YO7 1LD
Yorkshire Building Society, Yorkshire House, Bradford, BD5 8LJ

Solicitors
Russell-Cooke, 2 Putney Hill, London, SW15 6AB
Rollits, Forsyth House, Alpha Court, Monks Cross, York YO32 9WN, UK.

Insurance Broker
David Edwards, Herring House, Henley-in-Arden, B95 5BY

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and the financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland published in October 2019.

Objectives and Activities

Policies and objectives

The object of the charity is to advance the religious purposes of the Religious Society of Friends (Quakers) in Britain in the area of the York Area Quaker Meeting (YAQM) and beyond.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and planning the activities of the charity. The principal activity is the holding of Meetings for Worship in the constituent Local Meetings. Further details as to how activities have fulfilled the public benefit requirement are set out in the activities for achieving objectives and burial grounds sections of this report.

Principal responsibilities of trustees

Principal responsibilities of the trustees are:

• To promote effective management of the charity's business affairs, keeping ways of working under review so that limited resources are used to best effect – both financial resources and the time and energy devoted to business affairs by members individually and collectively.

• To sustain a financial strategy that enables running costs to be met, financial support provided to Britain Yearly Meeting (BYM) in proportion to the size of the Area Meeting, and a wide range of charitable activities funded, whilst ensuring appropriate provision is made for the future.

Reports from trustees on most matters for consideration by the membership at an Area Meeting are now circulated for consideration beforehand.

The management of properties (other than for carrying out minor repairs and internal redecoration) is now carried out by Area Meeting through an Area Meeting Trustees' Property Committee.

Covid-19

The year saw all five Meeting Houses operating normally, and lettings income continuing to recover. Three of our Meetings for Worship continue to operate on a blended basis – both Zoom and in person in the Meeting Houses.

Activities for achieving objectives

The number of Quakers registered as members is 349 (353 in 2022). In addition, there are 260 attenders (162 in 2022, but figures unreliable), excluding children.
Members:
Acomb 39
York (Friargate) 141
Harrogate 64
New Earswick 74
Thirsk 31
TOTAL IN MEMBERSHIP 349

Trustees. Martina Weitsch took over as Clerk on 1st January 2023. There was an orderly handover, with the new Clerk having already served as a Trustee since October 2022. During the year Martina continued to be involved in the activities of the Clerks of Trustees cluster. This group meets via Zoom every three or four months and there are on-going email consultations. These provide opportunities for the Clerks of Trustees across BYM to exchange information, best practice and discuss issues. On 31st December 2023 Keith Barnes stood down as Area Meeting Treasurer and was succeeded by Graham Torr, who comes with extensive experience as a BYM Trustee. In common with other Area Meetings, York Area Meeting sometimes has difficulties finding new Trustees. With this in mind there have been preliminary discussions on combining the seven Yorkshire Area Meeting Charities (with 38 Local Meetings) into a single Yorkshire-wide Charity.

Meeting for Worship is held at least once a week in each of our five Meeting Houses. Each Local Meeting is responsible for a programme of activities to support the spiritual life of the Meeting - this may include discussion groups, one-off talks and meetings for learning. Occasionally the Local Meetings work together to organise events.

Two of our Local Meetings operate a Warm Space to welcome members of our local community for a warm place to meet, with refreshments, and fellowship. York and Thirsk include support for neuro-diversity groups. Other Local Meetings support similar initiatives run by other organisations in a variety of ways.

Our Area Meeting is an active member of Quakers in Yorkshire and as such, plays a role in fostering Quaker activities across the whole of Yorkshire, including arranging a summer holiday programme for children and young people and a residential family programme at Easter.

The establishment of the Quakers in Britain Yorkshire Centre at Leeds Carlton Hill has offered new opportunities, including the appointment of a Yorkshire Local Development Worker. In addition, York Area Meeting has joined with other Yorkshire Area Meetings in contributing to the cost of a Yorkshire Youth Development Worker, who has been active throughout 2023. This is a substantial commitment to youth work in our area.

Our full Safeguarding policy has now been in effect for several years and there is an ongoing programme of training across the Area Meeting. We continue to review all our policies, in accordance with an agreed schedule.

The process of finding and archiving important records is being continued by the Area Meeting Archivist, assisted by staff.

Trustees approach their shared responsibilities chiefly via four committees: an employment committee, the Area Meeting property committee, the records and data group and the finance committee. Much detailed work is done in

these committees, bringing the final results to the main Trustee body for review. Trustees met four times in 2023.

The Area Meeting Bursary Fund supports Members and Attenders wishing to attend courses and conferences to foster their spiritual and personal development.

Friargate's additional rooms, completed in 2016, continue to offer opportunities to connect to and support a wide range of voluntary organisations through the provision of meeting spaces. Each of our other Meeting Houses also provides outreach through the provision of meeting spaces.

Each Local Meeting supports its members who are active in their local community undertaking charitable activities, and initiatives which build a harmonious community and promote peace and social justice. Examples are support for Refugee Action York, Churches Together, the York City of Sanctuary project, Harrogate District of Sanctuary, and offering space to, for example, the Harrogate Islamic Association and Zero Carbon Harrogate. Activities have also included York Human Rights City, York Travellers Trust, Alternatives to Violence Project, Cone Exchange (recycling initiative which benefits businesses, schools and charities), Samaritans, Alcoholics Anonymous Ripon Toy Library, support for the local food banks in Northallerton and York, monthly collections of clothing, money etc for York Carecent (breakfast club for socially excluded people) and/or Hope and Action Direct (for Ukraine), support for the Thirsk Clock (which helps local young people who are homeless, lonely or troubled), and Days for Girls. There is a prison visiting group and one of our Members has become a chaplain at Full Sutton prison.

Our Meeting Houses are used by many community groups as well as larger organisations. Examples of the issues addressed by the former include Mindfulness, Improving Access to Psychological Therapies, Family Mediation and Wellbeing. The groups include The No Accommodation Network, York Liberal Jews, Independent Domestic Abuse Services, Age UK, York Sight Loss, York Carers, and York CVS. In addition, in 2023, support was given to Jessies Fund (local York charity helping ill and disabled children), SASH (a charity tackling homelessness in young people), Mind, Brunswick Nursery and Yorkshire Dales Millenium Trust.

Burial Grounds

There are four burial grounds in the ownership of the Area Meeting. The burial ground in Thirsk adjoining the Meeting House is well maintained and available for the scattering of ashes. The historic ground at Dacre is also maintained, and the ground at Scotton is maintained by a mixture of paid professionals and Harrogate Quakers on a voluntary basis and has been brought back into use by Friends for simple 'green' burials, generating income to support the maintenance of the property. The historic burial ground at Bishophill is no longer in use but is maintained and can be visited.

The Trustees of the Retreat have continued negotiations to dispose of the site of the hospital. They have confirmed their intention to transfer the freehold of the burial ground to York Area Quaker Meeting. We continue to be concerned about the continuing right to use or visit the burial ground, but also about the future costs involved in the maintenance of the site, the trees therein and its boundaries.

A leaflet is available, at local Meetings, to publicise the existence of the burial grounds and their availability for burials and the scattering of ashes.

Achievements and performance

Review of activities and financial review

The total incoming resources of the charitable company for the year to 31 December 2023 were £398,322 (2022 - £360,735). The regular income of the charity comes largely from the donations of members and attenders, and from the letting of premises to outside groups on weekdays and Saturdays, and occasionally on Sundays. In the year to 31 December 2023 £227,773 (2022 - £193,058) was derived from lettings, £125,786 (2022 - £133,614) was derived from local Quakers' regular giving and collections.

The Meeting Houses are central to our purposes but are used by members only to a limited extent from Monday toSaturday. The costs of maintenance and improvements, security, insurance and some caretaking have to be met irrespective of use. Therefore, income from lettings is essential if the buildings are to be maintained in a good condition and updated as necessary.

York (Friargate) and Harrogate use relatively large Meeting Houses, each with a number of rooms that can be let simultaneously. These Meetings therefore employ staff to help manage the premises and have substantial income from lettings, though support costs are relatively high. The Meeting Houses used by Acomb, New Earswick and Thirsk are smaller. These Meetings have a more modest income from lettings, but at a much lower cost.

At the end of 2023 the frontage of Friargate Meeting House was modified to improve accessibility. At the beginning of 2024 a similar exercise was started for Harrogate Meeting House. Also, major repairs started at Thirsk Meeting House and the adjoining cottage, from which the Meeting draws rent.

During the year the Area Meeting's ownership of 20 Falsgrave Crescent, York, has continued. This was a reversion from the Young People's Fellowship (YPF) when the latter closed down in 2019. The building had its origins as an Adult School set up by the Rowntree family, but latterly has been occupied by the York Travellers' Trust (YTT) and the York Racial Equality Network (YREN), the latter leaving in 2021. YAQM has responsibility for maintenance. The property has been valued in the Accounts by the Trustees at £80,000. It appears on the balance sheet as an investment property, and this sum together with the donation and net income/(expenditure) from the property has been transferred to a designated fund at 31 December 2023 of £69,322 (2022 - £73,342).

The total resources expended by the charitable company in respect of the year to 31 December 2023 were £494,510 (2022 - £405,693), giving net outgoing resources before other recognised gains and losses of £96,188 (2022 – net outgoing £44.958). The key areas of expenditure were grants and donations of £87,408 (2022 - £108,571) and support costs of £230,329 (2022 - £210,284).

Two grants totalling £1,300 were made to non-Quaker bodies in 2023 (2022 - 1 grant totalling £500)

Investments recorded overall gains of £3,484 (2022 – losses of £8,534) in the year. There was expenditure of £12,606 on Restricted Funds and £nil movement on Endowment Funds in the year (2022 Endowment Funds £nil, Restricted Funds £nil) resulting in a net decrease in funds of £92,704 (2022 – net decrease of £53,492).

The closing funds of the charitable company at 31 December 2023 were £1,354,280 (2022 - £1,446,984) of which £701,409 (2022 - £701,409) were endowment funds, £Nil (2022 - £12,606) were restricted funds, and £652,871 (2022 - £732,969) were unrestricted funds.

The current valuation of the Meeting Houses for insurance purposes is £7.9m.

Britain Yearly Meeting Donations

During the year the total donations from Local Meeting funds to BYM were £68,837 (2022: £88,899)).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Our intention is to maintain reserves at a level which will enable the activities of York Area Quaker Meeting to be continued

and the buildings under our stewardship to be maintained. All of the five constituent Local Meetings use buildings that are suitable for their purpose and in good condition. The Area Meeting Trustees' Property Committee manages the charity's estate, and is responsible for major repairs of Meeting Houses, so there is a shared Major Repairs Reserve.

Total funds at 31 December 2023 are £1,354,280 (2022 - £1,446,984). The level of free reserves (unrestricted funds less designated and unrestricted fixed assets) at 31 December 2023 is £360,488 (2022 - £386,316).

In consultation with Local Meetings, Trustees reviewed the Designated and General and Local Funds such that there is now:

a) A general fund for each meeting.
b) A single Area Meeting Major Repairs Fund.
c) A free reserve, which the Area Meeting considers using for promoting Quaker objectives, such as support for Britain Yearly Meeting and some of the many local initiatives as listed above on page 5 under the heading Activities for achieving objectives.

Structure, governance and management

Memorandum and Articles of Association

The charity is a company limited by guarantee, being registered in England and Wales under company number 06861684. The company was incorporated on 27 March 2009. The company was registered as a charity with the Charity Commission on 15 December 2009, with charity number 1133306.

The charitable company adopted a memorandum and articles of association upon incorporation on 27 March 2009. This governing document was amended by special resolution in January 2010 and at a General Meeting held on 13 September 2014.

During 2011, a Scheme was agreed with the Charity Commission, which governs the various small charities (some now defunct) associated with York Quaker Area Meeting. This also covers the properties owned by the Area Meeting. These are collectively known as The York Area Quaker Meeting Charities and share the registered number of York Area Quaker Meeting.

Following the agreement of this scheme the properties and investments previously held by Friends Trusts Limited as custodian trustees were transferred to the Company.

The Board of Trustees has the duty and responsibility to manage the business of the charity as required by law. Under the current governing document, the Board should consist of no fewer than five and no more than fifteen persons appointed by the members of the Charity; every trustee must be a member of York Area Quaker Meeting.

The trustees are appointed from members of the York Area Quaker Meeting nominated by the Area Meeting Nominations Committee. The appointments take place at meetings of the members of the charity.

A trustee may be appointed for a period of three years. At the end of such period he or she may be reappointed on up to two occasions giving a maximum term of office as a trustee of nine years. In exceptional circumstances a trustee may be appointed for a further term exceeding the maximum term but only with the consent of the members. A trustee who has served a period of nine years may be reappointed for further periods of office if not less than one year has elapsed since he or she last served as a Trustee.

The Board has the power to appoint up to three Friends as additional co-opted trustees. They will hold office until the next annual general meeting, or where no annual general meeting is held, until 12 months following the original appointment, when the Board may reappoint them. No co-opted trustee can serve more than three years without the agreement of the members.

Organisation

York Area Quaker Meeting is constituted as a membership organisation. Members come together, with regular 'Attenders', for worship and other activities in the five local Meeting Houses in the area.

Members from Local Meetings come together six times a year in an Area Meeting for Business, to which all members and attenders are invited.

When trustees are first appointed consideration is given to the experience and skills they will bring, and any need for training or particular support is identified. Before taking up office new trustees are invited to sit in as observers at a meeting of the trustee body. Novice Trustees are advised to undertake the Woodbrooke Trustees Training Course and to find a mentor from existing Trustees. Trustees work within terms of reference approved by the members of the Area Meeting reflecting principles of governance set down in "Quaker Faith and Practice of the Religious Society of Friends in Britain".

The members of each Local Meeting have delegated responsibilities for raising funds, managing expenditure, routine maintenance and managing any staff, advised by local finance and/or premises committees. Each Local Meeting appoints a Treasurer who prepares a budget and produces management accounts. During the year there has been joint working with Local Meetings, where appropriate, to ensure policies and practices are coherent – while respecting the diversity of Local Meetings. Current investments are all now the responsibility of Area Meeting Trustees, with advice from consultants, Investing Ethically.

Property

Trustees have overall responsibility for ensuring that quinquennial surveys of the properties are carried out and that the practice of Local Meetings meets the standards of health and safety policies.

Major repairs to all buildings are the responsibility of Area Meeting Trustees through the Area Meeting Property Committee. Local Meetings remain responsible for day-to-day maintenance.

Trustees have secured agreement with York Housing Association that the property at 14 Friargate will be used for social housing only; if York Housing Association no longer wish to use the premises for social housing, the Housing Association must offer to surrender the lease to York Area Quaker Meeting.

The building at 20 Falsgrave Crescent, York was a reversion to York Area Quaker Meeting during 2019.

An insurance policy, taking into account the professional review of the valuations undertaken in 2015, is in force.

Employment

York Area Quaker Meeting is a living wage employer registered with the Living Wage Foundation. York (Friargate) has a part-time Business Manager, four part-time Assistant Managers and four part-time Meeting House Assistants. Friargate staff also support Area Meeting administration. Harrogate has a part-time Warden and a part time Cleaner. Thirsk has a part time Caretaker/Cleaner. In each case, the contract of employment is with the Area Meeting, with line-management responsibilities delegated to the Local Meetings as appropriate. During the year an employment committee advises trustees. We follow our established practice of awarding pay rises based on multiples of that recommended by the Living Wage foundation in January.

Cleaning services for Acomb, Friargate, and New Earswick Meetings are provided under contract.

The management and conduct of all affairs of the Area and Local Meetings is otherwise undertaken by the members working on a voluntary basis. Trustees monitor the ways in which Local Meetings exercise their delegated management

responsibilities, advising and taking action as necessary.

Risk management

Trustees have compiled a consolidated register of the arrangements for risk management made by each Local Meeting, and by trustees themselves. Meetings are asked to keep their arrangements for risk management under review and make any improvements required, having considered the steps being taken by other Meetings. Such reviews are reported biennially to Trustees. We are satisfied that financial, employment, data protection, health and safety and other practices meet regulatory requirements.

Data

York Area Quaker Meeting has published a Data Protection Policy on our website https://york.quakermeeting.org/

Sustainability

Trustees recognise the importance of sustainability in the use of Meeting Houses and in all Quaker activities. During 2023 a consultants' report was commissioned, and this identified opportunities for carbon reduction and energy savings in each Meeting House. The use of Solar Thermal Heat Pumps is under active consideration.

Plans for future periods

We will continue to advance the religious purposes of the Religious Society of Friends (Quakers) in Britain. A key challenge for the immediate future will be to develop further the arrangements for managing our properties, ensuring we have adequate funds available for this. In addition, the use of 20 Falsgrave Crescent will be kept under review, as will our use of free reserves.

Information on fundraising practices

Local Meetings contact Members and Attenders, usually by letter or email, once each year, to ask them to consider making a financial donation to our work.

Area and Local Meetings occasionally seek financial support from other Quaker meetings and Quaker charitable bodies in Britain Yearly Meeting when seeking financial help with major building work on our meeting houses. At the same time York Area Quaker Meeting looks sympathetically at requests for help from other Meetings.

We do not fundraise from members of the general public.

Trustees' responsibilities statement

The Trustees (who are also directors of the charity 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 (FRS 102);

- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

This report was approved by the Trustees on 16 June 2024 and signed on their behalf by:

……

Trustee

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

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 12 to 27.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.
I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.
Signed:

Guy Baragwanath
C&GB Associates
8-10 Millgate
Thirsk
North Yorkshire,
YO7 1AA
Tel/Fax: 01845 525502
Email: guy@cgb-associates.com
www.cgb-associates.com

Date June 2024

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

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	Note	2023 £	2023 £	2023 £	2023 £	2022 £
Income and endowments from:						
Donations and legacies	2	**137,527**	-	-	**137,527**	140,016
Other trading activities	3	**252,123**	-	-	**252,123**	217,693
Investments	4	**8,672**	-	-	**8,672**	3,026
Total income and endowments		**398,322**	-	-	**398,322**	360,735
Expenditure on:						
Raising funds:						
Fundraising trading	5	**192,091**	-	-	**192,091**	188,413
Charitable activities	6	**289,813**	**12,606**	-	**302,419**	217,280
Total expenditure		**481,904**	**12,606**	-	**494,510**	405,693
Net (expenditure)/income before investment gains/losses		**(83,582)**	**(12,606)**	-	**(96,188)**	(44,598)
Net gains/(losses) on investments		**3,484**	-	-	**3,484**	(8,534)
Net (expenditure)/income before transfers		**(80,098)**	**(12,606)**	-	**(92,704)**	(53,492)
Transfers between funds	17	-	-	-	-	-
Net income/(expenditure) before other recognised gains and losses		**(80,098)**	**(12,606)**	-	**(92,704)**	(53,492)
Net income/ (expenditure) and net movement in funds		**(80,098)**	**(12,606)**	-	**(92,704)**	(53,492)
Total funds brought forward		**732,969**	**12,606**	**701,409**	**1,446,984**	1,500,476
Total funds carried forward		**652,871**	-	**701,409**	**1,354,280**	1,446,984

The Statement of Financial Activities includes all gains and losses in the year.

The notes on pages 15 to 27 form part of these financial statements.

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

(A Company Limited by Guarantee)

BALANCE SHEET AS AT 31 DECEMBER 2023					
			2023		2022
	Note	**£**	**£**	£	£
Fixed assets					
Heritage assets	11		**701,409**		701,409
Tangible assets	12		**-**		-
Investment property	13		**80,000**		80,000
Investments	14		**46,352**		42,500
			827,761		823,909
Current assets					
Debtors	15	**29,094**		27,558	
Cash at bank and in hand		**635,631**		654,094	
		664,725		681,652	
Creditors: amounts falling due within one year	16	**(138,206)**		(58,677)	
Net current assets			**526,519**		623,075
Total assets less current liabilities			**1,354,280**		1,446,984
Creditors: amounts falling due after one year			**-**		-
Net assets	17		**1,354,280**		1,446,984
Charity Funds					
Endowment funds	17		**701,409**		701,409
Restricted funds	17		**-**		12,606
Unrestricted funds	17		**652,871**		732,969
Total funds			**1,354,280**		1,446,984

Registered Number 06861684

TRUSTEE APPROVAL

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

(A Company Limited by Guarantee)

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 August 2022.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Trustees on June 2024 and signed on their behalf by:

Trustee **Trustee**

The notes on pages 15 to 28 form part of these financial statements.

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

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

1.1	***Basis of preparation of financial statements***
	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 UK and Republic of Ireland (FRS 102), the Companies Act 2006. the Charities Act 2011 and UK Generally Accepted Accounting Practice. York Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.
	The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2	***Income***
	All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants, where settlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1.3	***Expenditure***
	Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
	All expenditure is accounted for on an accruals basis and the majority of costs are allocated directly to the activity to which they relate. Support costs are those incurred in support of the activities of the charitable company, and are apportioned on the basis of estimated usage. Governance costs are those incurred in fulfilling the statutory and other similar obligations of the charitable company.

1.4	***Pension costs***
	The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

1. Accounting Policies (continued)

1.5	***Tangible fixed assets and depreciation***	
	The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice. A notional nil value has been placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost. No depreciation is provided on land and buildings as they are maintained in a state of good repair and accordingly the Trustees consider that the lives of these assets are so long and the residual values are so high that any depreciation charge would be insignificant. Fixtures and fittings are charged to the Statement of Financial Activities in the year of expenditure. Computers, software and other office equipment up to £2,500 is charged to the Statement of Financial Activities in the year of expenditure: expenditure over £2,500 is capitalised and depreciated over 3 years, commencing in the year of purchase.	

1.6	***Investments***
	Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.
	Listed investments is taken to mean investments listed on a recognised stock exchange or investments valued by reference to such investments, and includes for example equities, fixed interest securities, common investment funds, open ended investment companies and unit trusts.

1.7	***Fund accounting***
	General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.
	Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Local funds are a type of unrestricted fund – they reflect general funds of the individual Local Meetings that are treated as unrestricted funds at the Area Meeting level. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1. Accounting Policies (continued)

1.8	***Interest receivable***
	Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9	***Debtors***
	Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10	***Cash at Bank and in hand***
	Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of up to twelve months or less from the date of acquisition or opening of the deposit or similar account.

1.11	***Liabilities and provisions***
	Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12	***Employee benefits***
	The costs of short term employee benefits are recognised as a liability and expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1. Accounting Policies (continued)

1.13	***Critical accounting estimates and areas of judgment***
	Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
	Critical accounting estimates and assumptions: The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.
	Land and buildings The land and buildings of the charity are included at £Nil at the date of transfer to the charity in 2011 and cost since 2011.

1.14	**Going concern**
	At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and legacies

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2023	**2023**	**2023**	**2023**	2022
		£	**£**	**£**	**£**	£
	Donations of Members and Attenders	**125,786**	**-**	**-**	**125,786**	133,614
	Grants, Other Donations and Legacies	**11,741**	**-**	**-**	**11,741**	6,402
	Total donations and legacies	**137,527**	**-**	**-**	**137,527**	140,016
	Total 2022	140,016	-	-	140,016	

3. Other trading activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	2023 £	**2023 £**	**2023 £**	**2023 £**	2022 £
Letting income	**227,773**	**-**	**-**	**227,773**	193,058
Investment property	**10,400**	**-**	**-**	**10,400**	10,400
Other income	**13,950**	**-**	**-**	**13,950**	14,235
	252,123	**-**	**-**	**252,123**	217,693
Total 2022	217,693	-	-	217,693	

4. Investment Income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from UK listed investments	**903**	**-**	**-**	**903**	803
Bank interest receivable	**7,769**	**-**	**-**	**7,769**	2,223
	8,672	**-**	**-**	**8,672**	3,026
Total 2022	3,026	-	-	3,026	

5. Raising funds

Letting costs and other costs	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs	**12,742**	**-**	**-**	**12,742**	8,006
Support costs - premises and staff costs	**175,329**	**-**	**-**	**175,329**	160,284
Bad debts	**-**	**-**	**-**	**-**	3,000
Investment property expenditure	**4,020**	**-**	**-**	**4,020**	17,123
	192,091	**-**	**-**	**192,091**	188,413
Total 2022	188,413	-	-	188,413	

6. Charitable activities

		Governance costs £	Other charitable activities £	Support costs £	Total 2023 £	Total 2022 £
	Governance costs (note 9)	**21,032**	-	-	**21,092**	17,290
	Premises and staff	-	-	**55,000**	**55,000**	50,000
	Meeting activities	-	**19,692**	-	**19,692**	22,164
	Grants and donations	-	**87,408**	-	**87,408**	108,571
	Major repair projects	-	**119,287**	-	**119,287**	19,255
	Total	**21,032**	**226,387**	**55,000**	**302,419**	217,280
	Total 2022	12,290	149,990	50,000	217,280	

7. Other charitable activities

		Meeting activities £	Grants and donations £	Major repair projects £	Total 2023 £	Total 2022 £
	Committees, conferences and training, publicity	**4,124**	-	-	**4,124**	3,812
	Insurance	**8,773**	-	-	**8,773**	7,968
	Burial grounds	**6,750**	-	-	**6,750**	8,474
	General and other		-	-		1,699
	Other activities costs	-	-	-	-	-
	Bursaries	**45**	-	-	**45**	211
	Grant to Britain Yearly Meeting	-	**68,837**	-	**68,837**	88,899
	Grant to BYM Youth Worker		**13,500**		**13,500**	13,500
	Grants to other Quaker Bodies	-	**3,261**	-	**3,261**	4,943
	Other grants	-	**1,810**	-	**1,810**	1,229
	Major repair projects	-	-	**119,287**	**119,287**	19,255
		19,692	**87,408**	**119,287**	**226,387**	149,990

	Total 2022	22,164	108,371	19,255	149,990	

8. Staff costs and emoluments

	2023 £	2022 £
Wages and salaries	**119,697**	103,450
Social security costs	**1,647**	122
Other pension costs	**7,815**	5,984
Total	**129,159**	109,556

Other pension costs relate to amounts payable by the charity into defined contribution pension schemes on behalf of certain employees.

Particulars of employees:

The average number of employees during the year was as follows:	**2023**	2022
Wardens and other support staff (part-time)	**12**	12

No employees received emoluments in excess of £60,000 in the year to 31 December 2023 (2022: none)

9. Governance costs

	Unrestricted funds	**Restricted funds**	**Endowment funds**	**Total funds**	Total funds
	2023 £	**2023 £**	**2023 £**	**2023 £**	2022 £
Independent Examiner's fees	**2,220**	**-**	**-**	**2,220**	2,460
General and office costs	**13,582**	**-**	**-**	**13,582**	7,121
Professional fees	**5,230**	**-**	**-**	**5,230**	8,069
	21,032	**-**	**-**	**21,032**	17,650
Total 2022	17,650	-	-	17,650	

10. Net income/(expenditure)

This is stated after charging:	**2023**	2022
Independent Examiner's fees	**2,220**	2,460

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

11. Heritage Assets		
Assets recognised at cost	Meeting Houses 2023	Total 2022
	£	£
Carrying value at 1 January 2023	**701,409**	701,409
Carrying value at 31 December 2023	**701,409**	701,409

The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice.

A notional nil value was placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost.

The land and buildings of the Area Meeting are all freehold properties, with the exception of the New Earswick Meeting House. This is a leasehold property held on a lease due to expire in 2136: no additions have been made to this property since 2011.

The current value of the land and buildings for insurance purposes is £7.9m.

12.	**Tangible fixed assets**	**Computer equipment inc. software £**	**Total £**
	Cost		
	At 1 January 2023	**8,700**	**8,700**
	Additions during year	**-**	**-**
	At 31 December 2023	**8,700**	**8,700**
	Depreciation		
	At 1 January 2023	**8,700**	**8,700**
	Charge for year	**-**	**-**
	At 31 December 2022	**8,700**	**8,700**
	Net book value		
	At 31 December 2023	**-**	**-**
	At 31 December 2022	-	-

13.	**Investment property**	**£**
	Estimated value of property at 31 December 2022	**80,000**
	The investment property consists of the freehold property at 20 Falsgrave Crescent, York. The market value of the property at 31 December 2023 has been estimated by the Trustees.	

14.	**Fixed asset investments**	
		Listed securities
	Market value	
	At 1 January 2023	**42,500**
	Additions	**903**
	Less costs of management	**(534)**
	Revaluation	**3,484**
	At 31 December 2023	**46,353**
	Historical cost	**27,600**

	Investments at market value comprise:	**2023**	2022
		£	£
	Listed investments	**46,353**	42,500

All the fixed asset investments are held in the UK

15.	**Debtors**	**2023**	2022
		£	£
	Trade debtors	**10,501**	3,539
	Prepayments and accrued income	**18,593**	24,019
		29,094	27,558

16.	**Creditors: Amounts falling due within one year**	**2023**	2022
		£	£
	Trade creditors	**17,535**	8,553
	Other taxation and social security	**2,781**	2,792
	Other creditors	**111,164**	37,680
	Accruals and deferred income	**6,726**	9,552
		138,206	58,577

17. Statement of funds - Current Year						
Designated funds	**Balance at 1 January 2023**	**Income**	**Expenditure**	**Transfers in/out**	**Gains/ (Losses)**	**Balance at 31 December 2023**
	£	**£**	**£**	**£**	**£**	**£**
York Area Major Repairs	**273,311**	**-**	**(95,330)**	**45,080**	**-**	**223,061**
York Area (20 Falsgrave Crescent)	**73,342**	**-**	**(4,020)**	**-**	**-**	**69,322**
	346,653	**-**	**(99,350)**	**45,080**	**-**	**292,383**
General & Local funds						
York Area	**89,526**	**17,514**	**(36,409)**	**8,128**	**-**	**78,759**
Acomb	**35,135**	**29,059**	**(17,967)**	**(8,177)**	**-**	**38,050**
Harrogate	**80,057**	**69,125**	**(41,534)**	**(14,375)**	**-**	**93,273**
New Earswick	**46,826**	**49,985**	**(29,544)**	**(15,247)**	**-**	**52,020**
Friargate	**102,313**	**223,055**	**(247,625)**	**(12.816)**	**-**	**64,927**
Thirsk	**17,190**	**9,585**	**(9,475)**	**(2,593)**	**-**	**14,707**
Investment Revaluation Reserve	**15.269**	**-**	**-**	**-**	**3,483**	**18,752**
	386,316	**398,323**	**(382,554)**	**(45,080)**	**3,483**	**360,488**
Total Unrestricted funds	**732,969**	**398,323**	**(481,904)**	**-**	**3,483**	**652,871**

All general funds are available for use by the York Area.
Designated funds have been set aside for specific purposes such as property maintenance.

Endowment funds						
Friargate Endowment Fund	**701,409**	**-**	**-**	**-**	**-**	**701,409**
	701,409	**-**	**-**	**-**	**-**	**701,409**

Friargate Endowment Fund consists of the cost of improvements to the Meeting House since 2011.

Restricted funds						
Friargate (Special Gifts) Fund	**1,542**	**-**	**(1,542)**	**-**	**-**	**-**
Friargate Meeting House Community Use Fund	**11,064**	**-**	**(11,064)**	**-**	**-**	**-**
	12,606	**-**	**(12,606)**	**-**	**-**	**-**

The Friargate (Special Gifts) fund is a holding fund for gifts with assigned destinations.
The Friargate Meeting House Community use fund represents money given for the purpose of increasing the community use of the Friargate Meeting House.

Total of funds	**, 1,446,984**	**398,323**	**(494,510)**	**-**	**3,483**	**1,354,280**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Statement of funds – Prior Year						
Designated funds	**Balance at 1 January 2022**	**Income**	**Expenditure**	**Transfers in/out**	**Gains/ (Losses)**	**Balance at 31 December 2022**
	£	**£**	**£**	**£**	**£**	**£**
York Area Major Repairs	**247,566**	**-**	**(19,255)**	**45,000**	**-**	**273,311**
York Area (20 Falsgrave Crescent)	**90,465**	**-**	**(17,123)**	**-**	**-**	**73,342**
	338,031	**-**	**(36,378)**	**45,000**	**-**	**346,653**
General & Local funds						
York Area	**126,691**	**13,086**	**(55,313)**	**5,062**	**-**	**89,526**
Acomb	**35,486**	**24,359**	**(16,948)**	**(7,762)**	**-**	**35,135**
Harrogate	**77,948**	**62,283**	**(46,039)**	**(14,135)**	**-**	**80,057**
New Earswick	**48,602**	**47,487**	**(35,593)**	**(13,670)**	**-**	**46,826**
Friargate	**116,738**	**201,770**	**(207,707)**	**(8,488)**	**-**	**102,313**
Thirsk	**19,162**	**11,750**	**(7,715)**	**(6,007)**	**-**	**17,190**
Investment Revaluation Reserve	**23,803**	**-**	**-**	**-**	**(8,534)**	**15,269**
	448,430	**360,735**	**(369,315)**	**(45,000)**	**(8,534)**	**386,316**
Total Unrestricted funds	**786,461**	**360,735**	**(405,693)**	**-**	**(8,534)**	**732,969**
Endowment funds						
Friargate Endowment Fund	**701,409**	**-**	**-**	**-**	**-**	**701,409**
	701,409	**-**	**-**	**-**	**-**	**701,409**
Restricted funds						
Friargate (Special Gifts) Fund	**1,542**	**-**	**-**	**-**	**-**	**1,542**
Friargate Meeting House Community Use Fund	**11,064**	**-**	**-**	**-**	**-**	**11,064**
	12,606	**-**	**-**	**-**	**-**	**12,606**
Total of funds	**1,500,476**	**360,735**	**(405,693)**	**-**	**(8,534)**	**1,446,984**

18. Analysis of net assets between funds

Current year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2023 £	2023 £	2023 £	2023 £
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	-	-	-	-
Investment property	80,000	-	-	80,000
Fixed asset investments	46,352	-	-	46,352
Current assets	664,725	-	-	664,725
Creditors due within one year	(138,206)	-	-	(138,206)
	652,871	-	701,409	1,354,280

Analysis of net assets between funds

Prior year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2022 £	2022 £	2022 £	2022 £
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	-	-	-	-
Investment property	80,000	-	-	80,000
Fixed asset investments	42,500	-	-	42,500
Current assets	669,046	12,606	-	681,652
Creditors due within one year	(58,577)	-	-	(58,577)
	732,969	12,606	701,409	1,446,984

19. Company status

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

If the company is wound up or dissolved, and there remains any property after all debts and liabilities have been met, the property must be given or transferred to:

a) One or more Area Meetings (provided such Area Meetings are established with exclusively charitable objects) in such proportions as Meeting for Sufferings of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

b) To Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

c) To some other charity with objects the same or substantially the same as the objects as Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall direct.

20. Related party transactions

There were no related party transactions during the period.

YORK AREA QUAKER MEETING

England & Wales - Charity number 1133306

Accounts

Registered number: 06861684
Charity number: 1133306

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

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

(A Company Limited By Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

Keith Barnes
Rosalind Batchelor
Nick Folkard
John Guest (resigned 31/12/22)
Brian Jardine
Lesley O'Neill
Nick Perks (appointed 01/01/22)
Roger Pierce
Geof Sewell
Martina Weitsch (appointed 01/01/22)

Co-opted Area Meeting Clerk
Barbara Windle, Martin Dickinson from 01/01/23

Company registered number
06861684

Charity registered number
1133806

Registered office
Quaker Meeting House, Friargate, York, YO1 9RL

Independent Examiner
Guy Banagwanath FCA, C&GB Associates, 8-10 Millgate, Thirsk YO7 1AA

Bankers
CAF Bank, 25 Kings Hill Avenue, West Malling, ME19 4EA
The Charity Bank, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Co-operative Bank, P.O. Box 48, 1 Balloon Street, Manchester, M60 1GP
Ecology Building Society, 7 Belton Road, BD20 0BE
Triodos Bank, Deanery Road, Bristol, BS1 5AS
Yorkshire Bank (Virgin), 14 Market Place, Thirsk, YO7 1LD
Yorkshire Building Society, Yorkshire House, Bradford, BD5 8LJ

Solicitors
Russell-Cooke, 2 Putney Hill, London, SW15 6AB
Rollits, Forsyth House, Alpha Court, Monks Cross, York YO32 9WN, UK

Insurance Broker
David Edwards, Herring House, Henley-in-Arden, B95 5BY

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and the financial statements of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland published in October 2019).

Objectives and Activities

Policies and objectives

The object of the charity is to advance the religious purposes of the Religious Society of Friends (Quakers) in Britain in the area of the York Area Quaker Meeting (YAQM) and beyond.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and planning the activities of the charity. The principal activity is the holding of Meetings for Worship in the constituent Local Meetings. Further details as to how activities have fulfilled the public benefit requirement are set out in the activities for achieving objectives and burial grounds sections of this report.

Principal responsibilities of trustees

Principal responsibilities of trustees are:

- To promote effective management of the charity's business affairs, keeping ways of working under review so that limited resources are used to best effect – both financial resources and the time and energy devoted to business affairs by members individually and collectively.

- To sustain a financial strategy that enables running costs to be met, financial support provided to Britain Yearly Meeting in proportion to the size of the Area Meeting, and a wide range of charitable activities funded, whilst ensuring appropriate provision is made for the future.

Reports from trustees on most matters for consideration by the membership at an Area Meeting are now circulated for consideration by Local Meetings beforehand. A brief report on each Trustees' meeting, prepared by the Clerk, usually appears in "Quakevine", the Area Meeting newsletter.

The management of properties (other than for carrying out minor repairs and internal redecoration) is now carried out by Area Meeting through an Area Meeting Trustees' Property Committee.

Covid-19

The year saw all five Meeting Houses returning to normal, and lettings income gradually recovering. Three of our Meetings for Worship continue to operate on a blended basis – both Zoom and in person in the Meeting Houses.

Activities for achieving objectives

The number of Quakers registered as members is 353 (357 in 2021). In addition, there are 162 attenders (182 in 2021), excluding children.
Members:
Acomb 39
York (Friargate) 143
Harrogate 66
New Earswick 74
Thirsk 31
TOTAL IN MEMBERSHIP 353

Trustees. Two new Trustees joined us, bringing with them a wealth of experience of both Quakers and governance. Of particular importance was the appointment of Martina Weitsch, who had indicated her willingness to consider being the next Clerk of Trustees. She was duly appointed to this role at our October meeting. This orderly handover, with the new Clerk having already served as a Trustee was a significant success. During the year our Clerk of Trustees continued to be involved in the activities of the Clerks of Trustees cluster. This group meets via Zoom every 3 or 4 months and there are on-going email consultations. These provide opportunities for the Clerks of Trustees across BYM to exchange information, best practice and discuss issues.

In September, Trustees took time to think more deeply about their role and the objectives of our work. This took place as a day event, partly facilitated by a Woodbrooke staff member. This was not a decision-making occasion, but the result of our discussions was recorded and may assist Trustees in the future.

We are grateful to John Guest for his diligent and thoughtful service as Clerk to the Trustees.

Meeting for Worship is held at least once a week in each of our five Meeting Houses. Each Local Meeting is responsible for a programme of activities to support the spiritual life of the Meeting – this may include discussion groups, one-off talks and meetings for learning. Occasionally the Local Meetings work together to organise events.

Two of our Local Meetings set up a Warm Space to welcome members of our local community for a warm place to meet, with refreshments, and fellowship. Other Local Meetings support similar initiatives run by other organisations in a variety of ways.

Our Area Meeting is an active member of Quakers in Yorkshire, and as such, plays a role in fostering Quaker activities across the whole of Yorkshire, including arranging a summer holiday programme for children and young people and a residential family programme at Easter.

The establishment of the Quaker Northern Hub at Leeds Carlton Hill has offered new opportunities, including the appointment, in 2021, of the first Yorkshire Local Development Worker. In 2022 York Area Meeting joined with other Yorkshire Area Meetings in starting to contribute to the cost of a Yorkshire Youth Development Worker. This was a substantial commitment to youth work in our area.

Our full Safeguarding policy has now been in effect for over a year and a great deal of training has been undertaken. We continue to review all of our policies, in accordance with the schedule we devised.

We have made considerable efforts to establish the whereabouts and condition of all our important records. The process of archiving these is being continued by the Area Meeting Archivist, assisted by staff.

Trustees approach their shared responsibilities chiefly via four committees. An employment committee, the AM property committee, the records and data group and the finance committee. Much detailed work is done in these committees, bringing the final results to the main Trustee body for review. Trustees met 3 times in 2022.

The Area Meeting Bursary Fund supports Members and Attenders wishing to attend courses and conferences to foster their spiritual and personal development.

Friargate's additional rooms, completed in 2016, continue to offer opportunities to connect to and support a wide range of voluntary organisations through the provision of meeting spaces. Each of our other Meeting Houses also provides outreach through the provision of meeting spaces.

Each Local Meeting supports its members who are active in their local community undertaking charitable activities, and initiatives which build a harmonious community and promote peace and social justice. Examples are support for Refugee Action York, the York City of Sanctuary project, Harrogate Local Meeting becoming part of Harrogate District of Sanctuary, and offering space to, for example, the Harrogate Islamic Association and Zero Carbon Harrogate. Activities have also included York Human Rights City, York Travellers Trust, Alternatives to Violence Project, Cone Exchange (recycling initiative which benefits businesses, schools and charities), Samaritans, Ripon Toy Library, support for the local food banks in Northallerton and York, monthly collections of clothing, money etc for York Carecent (breakfast club for socially excluded), support for the Thirsk Clock (which helps local young people who are homeless, lonely or troubled), Thirsk Talks (open to the public on a range of subjects including Jervaulx Abbey and Sustainability)) prison visiting groups at Askham Grange and Full Sutton prisons, Days for Girls, Volunteering at Care4Calais. An interesting, and challenging course on awareness of Racism took place over several weeks.

Our Meeting Houses are used by many community groups as well as larger organisations. Examples of the issues addressed by the former include Mindfulness, Improving Access to Psychological Therapies, Family Mediation and Wellbeing.

Burial Grounds.

There are four burial grounds in the ownership of the Area Meeting. The burial ground in Thirsk adjoining the Meeting House is well maintained and available for the scattering of ashes. The historic ground at Dacre is also maintained, and the ground at Scotton is maintained by a mixture of paid professionals and Harrogate Quakers on a voluntary basis; and has been brought back into use by Friends for simple 'green' burials, generating income to support the maintenance of the property. The historic burial ground at Bishophill is no longer in use but is maintained and can be visited.

The Trustees of the Retreat are engaged in a very complex negotiation to dispose of the site of the hospital. They have indicated their firm intention to transfer the freehold of the burial ground to York Area Quaker Meeting. During the year, P.J. Livesey (the chosen developer) applied for planning permission for the site. York AQM Trustees have tried, repeatedly, to establish what precisely will be offered to our Area Meeting. However, the Retreat Trustees are unwilling to discuss this further until planning permission is achieved. We are concerned about the continuing right to use or visit the burial ground, but also about the future costs involved in the maintenance of the site, the trees therein and its boundaries.

A leaflet is available, at local Meetings, to publicise the existence of the burial grounds and their availability for burials and the scattering of ashes.

Achievements and performance

Review of activities and financial review

The total incoming resources of the charitable company for the year to 31 December 2022 were £360,735 (2021 - £400,445). The regular income of the charity comes largely from the donations of members and attenders, and from the

letting of premises to outside groups on weekdays and Saturdays, and occasionally on Sundays. In the year to 31 December 2022 £193,058 (2021 - £91,058) was derived from lettings, £133,614 (2021 - £143,390) was derived from local Quakers' regular giving and collections.

The Meeting Houses are central to our purposes, but are used by members only to a limited extent from Monday to Saturday. The costs of maintenance and improvements, security, insurance and some caretaking have to be met irrespective of use. Therefore, income from lettings is essential if the buildings are to be maintained in a good condition and updated as necessary. We are also glad to see the Meeting Houses being increasingly used again as a community resource. During the year Trustees clarified what property expenses would be borne by the Area Meeting Property Fund, earlier assumptions having proved too optimistic.

York (Friargate) and Harrogate use relatively large Meeting Houses, each with a number of rooms that can be let simultaneously. These Meetings therefore employ staff to help manage the premises and have substantial income from lettings, though support costs are relatively high. The Meeting Houses used by Acomb, New Earswick and Thirsk are smaller. These Meetings have a more modest income from lettings, but at a much lower cost.

During the year the Area Meeting's ownership of 20 Falsgrave Crescent, York, has continued. This was a reversion from the Young People's Fellowship (YPF) when the latter closed down in 2019. The building had its origins as an Adult School set up by the Rowntree family, but latterly has been occupied by the York Travellers' Trust (YTT) and the York Racial Equality Network (YREN), the latter leaving in 2021. YAQM has responsibility for maintenance. The property has been valued in the Accounts by the Trustees at £80,000. It appears on the balance sheet as an investment property, and this sum together with the donation and net income/(expenditure) from the property has been transferred to a designated fund at 31 December 2022 of £73,342 (2021 - £90,469).

The total resources expended by the charitable company in respect of the year to 31 December 2022 were £405,693 (2021 - £283,880), giving net outgoing resources before other recognised gains and losses of £44,958 (2021 – net incoming £116,565). The key areas of expenditure were grants and donations of £108,571 (2021 - £80,934) and support costs of £210,284 (2021 - £156,682).

One grant totalling £500 was made to a non-Quaker body in 2022 (2021 - 1 grant totalling £75).

Investments recorded overall losses of £8,534 (2021 – gains of £4,033) in the year. There was no movement on Restricted Funds and Endowment Funds in the year (2021 Endowment Funds £nil, Restricted Funds £nil) resulting in a net decrease in funds of £53,492 (2021 – net increase of £121,498).

The closing funds of the charitable company at 31 December 2022 were £1,446,984 (2021 - £1,500,476) of which £701,409 (2021 - £701,409) were endowment funds, £12,606 (2021 - £12,686) were restricted funds, and 732,969 (2021 - £786,461) were unrestricted funds.

The current valuation of the Meeting Houses for insurance purposes is £7.0m.

Britain Yearly Meeting Donations

During the year the total donations from Local Meeting funds to BYM were £88,899 (2021: £75,931).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Our intention is to maintain reserves at a level which will enable the activities of York Area Quaker Meeting to be continued and the buildings under our stewardship to be maintained. All of the five constituent Local Meetings use buildings that are suitable for their purpose and in good condition. The Area Meeting Trustees' Property Committee manages the charity's estate, and is responsible for major repairs of Meeting Houses, so there is a shared Major Repairs Reserve.

Total funds at 31 December 2022 are £1,446,984 (2021 - £1,508,476). The level of free reserves (unrestricted funds less designated and unrestricted fixed assets) at 31 December 2022 is £386,316 (2021 - £448,430).

In consultation with local Meetings, Trustees reviewed the Designated and General and Local Funds such that there is now:

a) A general fund for each meeting.
b) A single Area Meeting Major Repairs Fund.
c) A free reserve, which the Area Meeting considers using for promoting Quaker objectives, such as support for Britain Yearly Meeting.

In 2021 the money received from loss of income insurance was partly used to return to the Area Meeting Major Repairs fund the amount which had not been claimed from the Local Meetings during the pandemic. After consultations with our Local Meetings and a minute from Area Meeting, the remainder has been used to fund the Yorkshire Youth Worker and £50,000 set aside, possibly to be used for decarbonisation.

Structure, governance and management

Memorandum and Articles of Association

The charity is a company limited by guarantee, being registered in England and Wales under company number 06861684. The company was incorporated on 27 March 2009. The company was registered as a charity with the Charity Commission on 15 December 2009, with charity number 1133306.

The charitable company adopted a memorandum and articles of association upon incorporation on 27 March 2009. This governing document was amended by special resolution in January 2010 and at a General Meeting held on 13 September 2014.

During 2011, a Scheme was agreed with the Charity Commission, which governs the various small charities (some now defunct) associated with York Quaker Area Meeting. This also covers the properties owned by the Area Meeting. These are collectively known as The York Area Quaker Meeting Charities and share the registered number of York Area Quaker Meeting.

Following the agreement of this scheme the properties and investments previously held by Friends Trusts Limited as custodian trustees were transferred to the Company.

The Board of Trustees has the duty and responsibility to manage the business of the charity as required by law. Under the current governing document, the Board should consist of no fewer than five and no more than fifteen persons appointed by the members of the Charity; every trustee must be a member of York Area Quaker Meeting.

The trustees are appointed from members of the York Area Quaker Meeting nominated by the Nominations Committee. The appointments take place at meetings of the members of the charity.

A trustee may be appointed for a period of three years. At the end of such period he or she may be reappointed on up to two occasions giving a maximum term of office as a trustee of nine years. In exceptional circumstances a trustee may be appointed for a further term exceeding the maximum term but only with the consent of the members. A trustee who has served a period of nine years may be reappointed for further periods of office if not less than one year has elapsed

since he or she last served as a Trustee.

The Board has the power to appoint up to three Friends as additional co-opted trustees. They will hold office until the next annual general meeting or where no annual general meeting is held, until 12 months following the original appointment, when the Board may reappoint them. No co-opted trustee can serve more than three years without the agreement of the members.

Organisation

York Area Quaker Meeting is constituted as a membership organisation. Members come together with regular 'attenders' for worship and other activities in the five local Meeting Houses in the area.

Members from local Meetings come together six times a year in an Area Meeting for Business, to which all members and attenders are invited.

When trustees are first appointed consideration is given to the experience and skills they will bring, and any need for training or particular support is identified. Before taking up office new trustees are invited to sit in as observers at a meeting of the trustee body. Novice Trustees are advised to undertake the Woodbrooke Trustees Training Course and to find a mentor from existing Trustees. Trustees work within terms of reference approved by the members of the Area Meeting reflecting principles of governance set down in "Quaker Faith and Practice of the Religious Society of Friends in Britain".

The members of each Local Meeting have delegated responsibilities for raising funds, managing expenditure, routine maintenance and managing any staff, advised by local finance and/or premises committees. Each Local Meeting appoints a Treasurer who prepares a budget and produces management accounts. During the year there has been joint working with local Meetings, where appropriate, to ensure policies and practices are coherent – while respecting the diversity of Local Meetings. Current investments are all now the responsibility of Area Meeting Trustees, with advice from consultants, investing Ethically.

Property

Trustees have overall responsibility for ensuring that quinquennial surveys of the properties are carried out and that the practice of local Meetings meets the standards of health and safety policies.

Major repairs to all buildings are the responsibility of Area Meeting Trustees through the Area Meeting Property Committee. Local Meetings remain responsible for day-to-day maintenance.

Trustees have secured agreement with York Housing Association that the property at 14 Friargate will be used for social housing only; if York Housing Association no longer wish to use the premises for social housing, the Housing Association must offer to surrender the lease to York Area Quaker Meeting.

The building at 20 Falsgrave Crescent, York was a reversion to YAQM during 2019.

An insurance policy, taking into account the professional review of the values undertaken in 2015, is in force.

Employment

York Area Quaker Meeting is a living wage employer registered with the Living Wage Foundation. York (Friargate) has a part-time Business Manager, three part-time Assistant Managers and five part-time Meeting House Assistants. Friargate staff also support Area Meeting administration. Harrogate has a part-time Warden and a part-time Cleaner. Thirsk has a part-time Caretaker/Cleaner. In each case, the contract of employment is with the Area Meeting, with line-management responsibilities delegated to the Local Meetings as appropriate. During the year an employment group advises trustees. We follow our established practice of awarding pay rises based on multiples of that recommended by

the Living Wage foundation in January. However, responding to the rapid rise in the cost of living the Living Wage Foundation published a recommended award in September 2022. We duly followed this recommendation, awarding our staff a significant raise in October 2022, before it would normally be considered.

Cleaning services for Acomb, Friargate, and New Earswick Meetings are provided under contract.

The management and conduct of all affairs of the Area and Local Meetings is otherwise undertaken by the members working on a voluntary basis. Trustees monitor the ways in which Local Meetings exercise their delegated management responsibilities, advising and taking action as necessary.

Risk management

Trustees have compiled a consolidated register of the arrangements for risk management made by each Local Meeting, and by trustees themselves. Meetings are asked to keep their arrangements for risk management under review and make any improvements required, having considered the steps being taken by other Meetings. Such reviews are reported biennially to Trustees. We are satisfied that financial, employment, data protection, health and safety and other practices meet regulatory requirements.

Data

York Area Quaker Meeting has published a Data Privacy Notice on our website yorkquakers.org.uk.

Sustainability

Trustees recognise the importance of sustainability in the use of Meeting Houses and in all Quaker activities. Consideration is being given to the feasibility of a decarbonisation, with a consultant's report commissioned in early 2023.

Plans for future periods

We will continue to advance the religious purposes of the Religious Society of Friends (Quakers) in Britain. A key challenge for the immediate future will be to further develop the arrangements for managing our properties, ensuring we have adequate funds available for this. In addition, the use of 20 Falsgrave Crescent will be kept under review, as will our use of free reserves.

Information on fundraising practices

Local Meetings contact Members and Attenders, usually by letter or email once each year, to ask them to consider making a financial donation to our work.

Area and Local Meetings occasionally seek financial support from other Quaker meetings and Quaker charitable bodies in Britain Yearly Meeting when seeking financial help with major building work on our meeting houses. At the same time YAQM looks sympathetically at requests for help from other Meetings. Early in 2022 a donation was made to Kendal Meeting House which houses the Valuable Quaker Tapestry.

We do not fundraise from members of the general public.

Trustees' responsibilities statement

The Trustees (who are also directors of the charity 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

The Independent Examination of the accounts has been undertaken this year by Guy Baragwanath of C&GB Associates. We are grateful to BHP for their auditing, independent examination, and advice over many years.

This report was approved by the Trustees on 11 June 2023 and signed on their behalf by:



Keith Barnes
Trustee

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

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 12 to 28.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Guy Baragwanath
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Thirsk
North Yorkshire,
YO7 1AA
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Email: guy@cgb-associates.com
www.cgb-associates.com

Date 11 June 2023

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

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:						
Donations and legacies	2	140,016	-	-	140,016	144,915
Other trading activities	3	217,693	-	-	217,693	109,713
Job Retention Scheme (Furlough)		-	-	-	-	3,118
Insurance claim		-	-	-	-	140,674
Investments	4	3,026	-	-	3,026	2,025
Total income and endowments		360,735	-	-	360,735	400,445
Expenditure on:						
Raising funds:						
Fundraising trading	5	188,413	-	-	188,413	116,588
Charitable activities	6	217,280	-	-	217,280	167,292
Total expenditure		405,693	-	-	405,693	283,880
Net (expenditure)/income before investment gains/losses		(44,958)	-	-	(44,958)	116,565
Net (losses)gains on investments		(8,534)	-	-	(8,534)	4,933
Net (expenditure)/income before transfers		(53,492)	-	-	(53,492)	121,498
Transfers between funds	17	-	-	-	-	-
Net income/(expenditure) before other recognised gains and losses		(53,492)	-	-	(53,492)	121,498
Net income/ (expenditure) and net movement in funds		(53,492)	-	-	(53,492)	121,498
Total funds brought forward		786,461	12,606	701,409	1,500,476	1,378,978
Total funds carried forward		732,969	12,606	701,409	1,446,984	1,500,476

The Statement of Financial Activities includes all gains and losses in the year.

The notes on pages 15 to 27 form part of these financial statements.

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

(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2022

			2022		2021
	Note	£	£	£	£
Fixed assets					
Heritage assets	11		701,409		701,409
Tangible assets	12		-		2,900
Investment property	13		80,000		80,000
Investments	14		42,500		50,731
			823,909		835,040
Current assets					
Debtors	15	27,559		50,356	
Cash at bank and in hand		654,094		696,293	
		681,652		746,649	
Creditors: amounts falling due within one year	16	(58,577)		(81,207)	
Net current assets			623,075		665,436
Total assets less current liabilities			1,446,984		1,500,476
Creditors: amounts falling due after one year			-		-
Net assets	17		1,446,984		1,500,476
Charity Funds					
Endowment funds	17		701,409		701,409
Restricted funds	17		12,686		12,686
Unrestricted funds	17		732,989		786,481
Total funds			1,446,984		1,500,476

Registered Number 06861684

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

(A Company Limited by Guarantee)

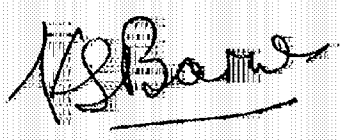
TRUSTEE APPROVAL

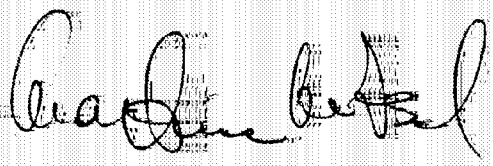
The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 August 2022.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Trustees on 10 June 2023 and signed on their behalf by:

Trustee 

Trustee 

The notes on pages 15 to 27 form part of these financial statements.

1. Accounting Policies

1.1	***Basis of preparation of financial statements***
	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 UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice. York Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.
	The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2	***Income***
	All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants, where settlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1.3	***Expenditure***
	Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
	All expenditure is accounted for on an accruals basis and the majority of costs are allocated directly to the activity to which they relate. Support costs are those incurred in support of the activities of the charitable company, and are apportioned on the basis of estimated usage. Governance costs are those incurred in fulfilling the statutory and other similar obligations of the charitable company.

1.4	***Pension costs***
	The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

1. Accounting Policies (continued)

1.5	*Tangible fixed assets and depreciation*
	The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice. A notional nil value has been placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost. No depreciation is provided on land and buildings as they are maintained in a state of good repair and accordingly the Trustees consider that the lives of these assets are so long and the residual values are so high that any depreciation charge would be insignificant. Fixtures and fittings are charged to the Statement of Financial Activities in the year of expenditure. Computers, software and other office equipment up to £2,500 is charged to the Statement of Financial Activities in the year of expenditure: expenditure over £2,500 is capitalised and depreciated over 3 years, commencing in the year of purchase.
1.6	*Investments*
	Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.
	Listed investments is taken to mean investments listed on a recognised stock exchange or investments valued by reference to such investments, and includes for example equities, fixed interest securities, common investment funds, open ended investment companies and unit trusts.
1.7	*Fund accounting*
	General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.
	Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Local funds are a type of unrestricted fund – they reflect general funds of the individual Local Meetings that are treated as unrestricted funds at the Area Meeting level. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1. Accounting Policies (continued)

1.8	*Interest receivable*
	Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9	*Debtors*
	Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10	*Cash at Bank and in Hand*
	Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of up to twelve months or less from the date of acquisition or opening of the deposit or similar account.

1.11	*Liabilities and provisions*
	Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12	*Employee benefits*
	The costs of short term employee benefits are recognised as a liability and expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1. Accounting Policies (continued)

1.13	*Critical accounting estimates and areas of judgment*
	Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
	Critical accounting estimates and assumptions:
	The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.
	Land and buildings
	The land and buildings of the charity are included at £Nil at the date of transfer to the charity in 2011 and cost since 2011.

1.14	Going concern
	At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and legacies

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Donations of Members and Attenders	133,614	-	-	133,614	143,390
Grants, Other Donations and Legacies	6,402	-	-	6,402	1,525
Total donations and legacies	140,016	-	-	140,016	144,915
Total 2021	144,915	-	-	144,915	

3. Other trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Letting income	193,058	-	-	193,058	91,058
Investment property	10,400	-	-	10,400	7,825
Other income	14,235	-	-	14,235	10,830
	217,693	-	-	217,693	109,713
Total 2021	109,713	-	-	109,713	

4. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from UK listed investments	803	-	-	803	715
Bank interest receivable	2,223	-	-	2,223	1,310
	3,026	-	-	3,026	2,025
Total 2021	2,025	-	-	2,025	

5. Raising funds

Letting costs and other costs	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Direct costs	8,006	-	-	8,006	2,201
Support costs - premises and staff costs	160,284	-	-	160,284	111,682
Bad debts	3,000	-	-	3,000	-2,148
Investment property expenditure	17,123	-	-	17,123	4,848
	188,413	-	-	188,413	116,588

Total 2021	116,588	-	-	116,588	

6. Charitable activities

	Governance costs £	Other charitable activities £	Support costs £	Total 2022 £	Total 2021 £
Governance costs (note 9)	17,290	-	-	17,290	12,235
Premises and staff	-	-	50,000	50,000	45,000
Meeting activities	-	22,164	-	22,164	19,447
Grants and donations	-	108,571	-	108,571	79,984
Major repair projects	-	19,255	-	19,255	10,626
Total	17,290	148,990	50,000	217,280	167,292
Total 2021	12,235	110,057	45,000	167,292	

7. Other charitable activities

	Meeting activities £	Grants and donations £	Major repair projects £	Total 2022 £	Total 2021 £
Committees, conferences and training, publicity	3,812	-	-	3,812	2,109
Insurance	7,968	-	-	7,968	8,092
Burial grounds	8,474	-	-	8,474	7,480
General and other	1,699	-	-	1,699	950
Other activities costs	-	-	-	-	450
Bursaries	211	-	-	211	366
Grant to Britain Yearly Meeting	-	88,899	-	88,899	75,931
Grant to BYM Youth Worker		13,500		13,500	
Grants to other Quaker Bodies	-	4,943	-	4,943	3,978
Other grants	-	1,229	-	1,229	75
Major repair projects	-	-	19,255	19,255	10,626
	22,164	108,571	19,255	149,980	110,057

	Total 2021	19,447	79,984	10,626	110,057

8. Staff costs and emoluments

	2022 £	2021 £
Wages and salaries	103,450	78,158
Social security costs	122	-
Other pension costs	5,984	3,738
Total	109,556	81,896

Other pension costs relate to amounts payable by the charity into defined contribution pension schemes on behalf of certain employees.

Particulars of employees:

The average number of employees during the year was as follows:	2022	2021
Wardens and other support staff (part-time)	12	12

No employees received emoluments in excess of £60,000 in the year to 31 December 2022 (2021: none)

9. Governance costs

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	2022 £	2022 £	2022 £	2022 £	2021 £
Independent Examiner's fees	2,460	-	-	2,460	3,300
General and office costs	7,121	-	-	7,121	3,159
Professional fees	8,069	-	-	8,069	5,776
	17,650	-	-	17,650	12,235
Total 2021	12,235	-	-	12,235	

10. Net income/(expenditure)

This is stated after charging:	2022	2021
Independent Examiner's fees	2,460	3,300

During the year, no Trustees received any remuneration (2021 - £NIL).
During the year, no Trustees received any benefits in kind (2021 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

11. Heritage Assets		
Assets recognised at cost	Meeting Houses 2022	Total 2021
	£	£
Carrying value at 1 January 2022	701,409	701,409
Carrying value at 31 December 2022	701,409	701,409

The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice.

A notional nil value was placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost.

The land and buildings of the Area Meeting are all freehold properties, with the exception of the New Earswick Meeting House. This is a leasehold property held on a lease due to expire in 2136; no additions have been made to this property since 2011.

The current value of the land and buildings for insurance purposes is £7.0m.

12.	Tangible fixed assets	Computer equipment inc. software £	Total £
	Cost		
	At 1 January 2022	8,700	8,700
	Additions during year	-	-
	At 31 December 2022	8,700	8,700
	Depreciation		
	At 1 January 2022	5,800	5,800
	Charge for year	2,900	2,900
	At 31 December 2022	8,700	8,700
	Net book value		
	At 31 December 2022	-	-
	At 31 December 2021	2,900	2,900

13.	Investment property	£
	Estimated value of property at 31 December 2022	88,000
	The investment property consists of the freehold property at 20 Fallsgrave Crescent, York. The market value of the property at 31 December 2022 has been estimated by the Trustees.	

14.	Fixed asset investments	
		Listed securities
	Market value	
	At 1 January 2022	50,731
	Additions	808
	Less costs of management	(580)
	Revaluation	(8,534)
	At 31 December 2022	42,500
	Historical cost	27,059

	Investments at market value comprise:	2022	2021
		£	£
	Listed investments	42,500	50,731

All the fixed asset investments are held in the UK

15.	Debtors	2022	2021
		£	£
	Trade debtors	3,538	15,879
	Prepayments and accrued income	24,019	34,471
		27,558	50,360

16.	Creditors: Amounts falling due within one year	2022	2021
		£	£
	Trade creditors	8,853	9,008
	Other taxation and social security	2,792	2,007
	Other creditors	37,880	64,423
	Accruals and deferred income	9,952	5,775
		58,477	81,207

17. Statement of funds - Current Year						
Designated funds	Balance at 1 January 2022	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 December 2022
	£	£	£	£	£	£
York Area Major Repairs	247,566	-	(19,255)	45,000	-	273,311
York Area (20 Falsgrave Crescent)	90,465	-	(17,123)	-	-	73,342
	338,031	-	(36,378)	45,000	-	346,653
General & Local funds						
York Area	126,691	13,086	(55,313)	5,062	-	89,526
Acomb	35,486	24,359	(16,948)	(7,762)	-	35,135
Harrogate	77,948	62,283	(46,039)	(14,135)	-	80,057
New Earswick	48,802	47,487	(35,598)	(13,870)	-	46,826
Friargate	116,738	201,770	(207,707)	(8,488)	-	102,313
Thirsk	19,162	11,750	(7,715)	(6,007)	-	17,190
Investment Revaluation Reserve	23,808	-	-	-	(8,534)	15.269
	448,438	360,735	(369,315)	(45,000)	(8,534)	386,316
Total Unrestricted funds	786,461	360,735	(405,693)	-	(8,534)	732,969

All general funds are available for use by the York Area.
Designated funds have been set aside for specific purposes such as property maintenance.

Endowment funds						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	701,409	-	-	-	-	704,409

Friargate Endowment Fund consists of the cost of improvements to the Meeting House since 2011.

Restricted funds						
Friargate (Special Gifts) Fund	1,542	-	-	-	-	1,542
Friargate Meeting House Community Use Fund	11,064	-	-	-	-	11,064
	12,606	-	-	-	-	12,606

The Friargate (Special Gifts) fund is a holding fund for gifts with assigned destinations.
The Friargate Meeting House Community use fund represents money given for the purpose of increasing the community use of the Friargate Meeting House.

Total of funds	1,500,476	360,736	(405,693)	-	(8,534)	1,446,984

17. Statement of funds – Prior Year

Designated funds	Balance at 1 January 2021	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 December 2021
	£	£	£	£	£	£
York Area Major Repairs	166,177	-	(10,826)	92,015	-	247,568
York Area (20 Falsgrave Crescent)	90,465	-	-	-	-	90,465
	256,642	-	(10,826)	92,015	-	338,031
General & Local funds						
York Area	67,382	151,010	(29,930)	(61,771)	-	126,692
Acomb	31,982	20,009	(11,727)	(4,728)	-	35,486
Harrogate	77,902	48,136	(39,550)	(8,540)	-	77,948
New Earswick	51,123	39,424	(33,478)	(8,467)	-	48,602
Friargate	141,887	127,369	(147,785)	(4,743)	-	116,738
Thirsk	19,165	14,497	(10,734)	(3,766)	-	19,162
Investment Revaluation Reserve	18,870	-	-	-	4,933	23,803
	408,321	400,445	(273,254)	(92,015)	4,933	448,430
Total Unrestricted funds	664,963	400,445	(283,880)	-	4,933	786,461
Endowment funds						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	701,409	-	-	-	-	701,409
Restricted funds						
Friargate (Special Gifts) Fund	1,542	-	-	-	-	1,542
Friargate Meeting House Community Use Fund	11,064	-	-	-	-	11,064
	12,606	-	-	-	-	12,606
Total of funds	1,378,978	400,445	(283,880)	-	4,933	1,500,476

18. Analysis of net assets between funds

Current year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2022	2022	2022	2022
	£	£	£	£
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	-	-	-	-
Investment property	80,000	-	-	80,000
Fixed asset investments	42,500	-	-	42,500
Current assets	669,046	12,606	-	681,652
Creditors due within one year	(58,577)	-	-	(58,577)
	732,969	12,606	701,409	1,446,984

Analysis of net assets between funds

Prior year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2021	2021	2021	2021
	£	£	£	£
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	2,980	-	-	2,980
Investment property	80,000	-	-	80,000
Fixed asset investments	50,731	-	-	50,731
Current assets	734,037	12,606	-	746,643
Creditors due within one year	(81,187)	-	-	(81,187)
	786,461	12,606	701,409	1,500,476

19. Company status.

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

If the company is wound up or dissolved, and there remains any property after all debts and liabilities have been met, the property must be given or transferred to:

a) One or more Area Meetings (provided such Area Meetings are established with exclusively charitable objects) in such proportions as Meeting for Sufferings of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

b) To Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

c) To some other charity with objects the same or substantially the same as the objects as Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall direct.

20. Related party transactions

There were no related party transactions during the period.

YORK AREA QUAKER MEETING

England & Wales - Charity number 1133306

Accounts

Registered number: 06861684
Charity number: 1133306

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

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

Keith Barnes
Rosalind Batchelor
Nick Folkard (appointed 22/02/21)
John Guest
Brian Jardine
Lesley O'Neal
Barbara Penny (resigned 31/12/21)
Nick Perks (appointed 01/01/22)
Roger Pierce (appointed 01/01/21)
Geof Sewell
Johanna Reilly (resigned 31/12/21)
Martina Weitsch (appointed 01/01/22)

Co-opted Area Meeting Clerk
Barbara Windle

Company registered number
06861684

Charity registered number
1133306

Registered office
Quaker Meeting House, Friargate, York, YO1 9RL

Independent Examiner
BHP LLP, Rievaulx House, 1 St Mary's Court, Blossom Street, York, YO24 1AH

Bankers
CAF Bank, 25 Kings Hill Avenue, West Malling, ME19 4TA
The Charity Bank, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Co-operative Bank, P.O. Box 48, 1 Balloon Street, Manchester, M60 1GP
Ecology Building Society, 7 Belton Road, BD20 0EE
Triodos Bank, Deanery Road, Bristol, BS1 5AS
Yorkshire Bank, 14 Market Place, Thirsk, YO7 1LD
Yorkshire Building Society, Yorkshire House, Bradford, BD5 8LJ

Solicitors
Russell-Cooke, 2 Putney Hill, London, SW15 6AB
Rollits, Forsyth House, Alpha Court, Monks Cross, York YO32 9WN, UK.

Insurance Broker
David Edwards, Herring House, Henley-in-Arden, B95 5BY

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and the financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland published in October 2019.

Objectives and Activities

Policies and objectives

The object of the charity is to advance the religious purposes of the Religious Society of Friends (Quakers) in Britain in the area of the York Area Quaker Meeting (YAQM) and beyond.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and planning the activities of the charity. The principal activity is the holding of Meetings for Worship in the constituent Local Meetings. Further details as to how activities have fulfilled the public benefit requirement are set out in the activities for achieving objectives and burial grounds sections of this report.

Principal responsibilities of trustees

Principal responsibilities of trustees are:

• To promote effective management of the charity's business affairs, keeping ways of working under review so that limited resources are used to best effect – both financial resources and the time and energy devoted to business affairs by members individually and collectively.

• To sustain a financial strategy that enables running costs to be met, financial support provided to Britain Yearly Meeting in proportion to the size of the Area Meeting, and a wide range of charitable activities funded, whilst ensuring appropriate provision is made for the future.

Reports from trustees on most matters for consideration by the membership at an Area Meeting are now circulated for consideration by Local Meetings beforehand. A brief report on each Trustees' meeting, prepared by the Clerk, usually appears in "Quakevine", the Area Meeting newsletter.

The management of properties (other than for carrying out minor repairs and internal redecoration) is now carried out by Area Meeting through an Area Meeting Trustees' Property Committee.

Covid-19

As a result of the Covid 19 pandemic, all 5 Meeting Houses were closed in late March 2020 and remained closed until July. They were further closed in early 2021, before re-opening on a gradual basis from May 2021. During these lockdown times, all Local Meetings took steps to continue to hold Meeting for Worship through the use of technology, such as Zoom, and to maintain oversight of those Friends who are isolated and possibly at greater risk. The strength of the bond between Friends has been very apparent. Since May 2021 there has been a gradual re-opening in accordance with the Government's social distancing guidelines. Meetings for Worship now operate on a blended basis – both Zoom and in person in the Meeting Houses.

Throughout the pandemic a liaison group, initiated by trustees and including a member of each meeting, has exchanged information and advice.

The closure of the Meeting Houses has resulted in a significant reduction in income from lettings in 2020 and 2021, which was partially offset by an insurance settlement received in July 2021 (interim) and November 2021 (final). Some staff have continued in employment, whilst other staff have been placed in the Government's 'furlough' scheme on full pay. The overall financial impact has been manageable within the Area Meeting's Unrestricted Funds carried forward at 31 December 2020. To help with this, in 2020, there was a waiving of the major repairs quota, from Local Meetings to the Area Major Repairs Fund, plus a halving of this quota in 2021. When the insurance claim was received an equivalent amount was allocated to the Area Major Repairs Fund.

Activities for achieving objectives

The number of Quakers registered as members is 357 (365 in 2020). In addition, there are 243 attenders (242 in 2020), 182 adults and 61 children not in membership.
Members:
Acomb 42
York (Friargate) 138
Harrogate 74
New Earswick 73
Thirsk 30
TOTAL IN MEMBERSHIP 357

Meeting for Worship is held at least once a week in each of our five Meeting Houses, plus on Zoom. Each Local Meeting is responsible for a programme of activities to support the spiritual life of the Meeting - this may include discussion groups, one-off talks and meetings for learning. Occasionally the Local Meetings work together to organise events such as Quaker Quest, an outreach programme.

Our Area Meeting is an active member of Quakers in Yorkshire and as such, plays a role in fostering Quaker activities across the whole of Yorkshire, including arranging a summer holiday programme for children and young people and a residential family programme at Easter.

The establishment of the Quaker Northern Hub at Leeds Carlton Hill offers new opportunities. The appointment of the first Yorkshire Local Development Worker, Bridget Holtom, is encouraging. Our Clerk of Trustees has made sure that she is well briefed about York AQM. Towards the end of 2021, we were asked if York AQM would join with the other Yorkshire AMs in providing the majority of funding for the continuing Yorkshire Youth Development Worker. Trustees recommended this proposal to Area Meeting and assured them that the money could be found.

The Clerk of Trustees has been heavily involved in the establishment and continuing activities of the Clerks of Trustees cluster. This group meets via Zoom every 3 or 4 months and there are on-going email consultations. These provide opportunities for the Clerks of Trustees across BYM to exchange information, best practice and discuss issues. The last of the Zoom meetings was about induction and training for new Trustees, to which we are giving some thought. Crucial to our continuity was the effort made to appoint to York AQM Trustees a Trustee willing to take on the clerkship when the

current clerk steps down in December 2022. We are hopeful that this has been achieved.

Two significant areas of Trustee effort this year have been safeguarding and records. The new AM safeguarding policy was accepted by Trustees in June. This rewritten policy is substantially based on the policy which Quaker Life (QL) are recommending be adopted by all of BYM's constituent meetings and organisations. Since then considerable efforts have been made, which will continue in 2022, to implement the policy. Much of this implementation rests on effective training, record keeping and safer recruitment. 2021 also saw the achievement of a full "location and retention" schedule for all important AM and LM documents. The AM archivist has been working to ensure that there is systematic archiving of these documents.

Trustees approach their shared responsibilities chiefly via 4 committees. An employment committee, the AM property committee, the records and data group and the finance committee. Much detailed work is done in these committees, bringing the final results to the main Trustee body for review. Trustees met 3 times in 2021, the October meeting being a blended meeting, partly in person, partly on Zoom.

The Area Meeting Bursary Fund supports Members and Attenders wishing to attend courses and conferences to foster their spiritual and personal development.

We are pleased that Friargate's additional rooms, completed in 2016, continue to offer opportunities to connect to and support a wide range of voluntary organisations through the provision of meeting spaces. We now have a city centre Quaker centre which serves the wider community, though the concept has been on hold during the pandemic. Each of our other Meeting Houses also provides outreach through the provision of meeting spaces. Unfortunately, the pandemic has limited the use of, and income from, all Meeting House spaces.

The Friargate Warden's House, no longer needed by staff, is now let to a family of Syrian refugees.

Each Local Meeting supports its members who are active in their local community undertaking charitable activities, and initiatives which build a harmonious community and promote peace and social justice. Although restricted due to the Coronavirus pandemic, examples are support for Refugee Action York, the York City of Sanctuary project, Harrogate Local Meeting becoming part of Harrogate District of Sanctuary, and offering space to, for example, the Harrogate Islamic Association and Zero Carbon Harrogate. Where possible, activities have also included York Human Rights City, York Travellers Trust, Alternatives to Violence Project, Cone Exchange (recycling initiative which benefits businesses, schools and charities), Samaritans, Ripon Toy Library, support for the local food banks in Northallerton and York, monthly collections of clothing, money etc for York Carecent (breakfast club for socially excluded), support for the Thirsk Clock (which helps local young people who are homeless, lonely or troubled), Thirsk Talks (open to the public on a range of subjects including Jervaulx Abbey and Sustainability), prison visiting groups at Askham Grange and Full Sutton prisons, conflict resolution in Carr Junior and other schools, Days for Girls, Volunteering at Care4Calais. An interesting, and challenging course on awareness of Racism took place over several weeks.

Our Meeting Houses are used by many community groups as well as larger organisations. Examples of the issues addressed by the former include Mindfulness, Improving Access to Psychological Therapies, Family Mediation and Wellbeing.

Burial Grounds

There are four burial grounds in the ownership of the Area Meeting. The burial ground in Thirsk adjoining the Meeting House is well maintained and available for the scattering of ashes. The historic ground at Dacre is also maintained, and the ground at Scotton is maintained by a mixture of paid professionals and Harrogate Quakers on a voluntary basis, and has been brought back into use by Friends for simple 'green' burials, generating income to support the maintenance of the property. The historic burial ground at Bishophill is no longer in use, but is maintained and can be visited.

The burial ground at The Retreat in Heslington, York (not currently in the ownership of York Area Quaker Meeting) has been extended, is well maintained and is in regular use. During 2021 plans were developing for the sale of The Retreat

site, which is no longer in use as a residential mental hospital. The site includes the Quaker burial ground, which has been used by York Quakers as well as Quakers from elsewhere since the 1850s. We were aware of this and of the declared objective of The Retreat Trustees to transfer ownership of the burial ground to York Area Meeting. Contracts were exchanged at the end of December 2021, transferring ownership of the main site to P.J.Livesey (a developer) subject to satisfactory planning consent being obtained. The ownership of the burial ground was retained by The Retreat Trustees and we are beginning to discuss with them the precise arrangements for a transfer to York Area Meeting. It is unlikely that this will happen until well into 2023. Meanwhile continued access to the burial ground and its use for interments are assured. Trustees will also be involved in the proposed 'Heritage Group' which is intended to provide a lasting memory of both Quaker involvement and the mental health work done at The Retreat.

A leaflet has been prepared to publicise the existence of the burial grounds and their availability for burials and the scattering of ashes. The leaflet is available in Local Meetings.

Achievements and performance

Review of activities and financial review

During the year the Area Meeting's ownership of 20 Falsgrave Crescent, York, has continued. This was a donation from the Young People's Fellowship (YPF) when the latter closed down. The building had its origins as an Adult School set up by the Rowntree family, but latterly has been occupied by the York Travellers' Trust (YTT) and the York Racial Equality Network (YREN). During 2020 rent was paid to YAQM by YTT and YREN, and YAQM has responsibility for maintenance. In early 2021 YREN relinquished its space and this is has been taken over by YTT. A new, formal lease has been agreed with YTT. The property has been valued in the Accounts by the Trustees at £80,000. It appears on the balance sheet as an investment property, and this sum together with the donation and net income from the property has been transferred to a designated fund of £90,465.

The total incoming resources of the charitable company for the year to 31 December 2021 were £400,445 (2020 - £274,845). The regular income of the charity comes largely from the donations of members and attenders, and from the letting of premises to outside groups on weekdays and Saturdays, and occasionally on Sundays. In the year to 31 December 2021 £91,058 (2020 - £95,695) was derived from lettings, £143,390 (2020 - £129,901) was derived from local Quakers' regular giving and collections. The insurance claim, covering March 2020 to July 2021, amounted to £140,674.

The Meeting Houses are central to our purposes, but are used by members only to a limited extent from Monday to Saturday. The costs of maintenance and improvements, security, insurance and some caretaking have to be met irrespective of use. Therefore, income from lettings is essential if the buildings are to be maintained in a good condition and updated as necessary. We are also glad to see the Meeting Houses being increasingly used again as a community resource.

York (Friargate) and Harrogate use relatively large Meeting Houses, each with a number of rooms that can be let simultaneously. These Meetings therefore employ staff to help manage the premises and have substantial income from lettings, though support costs are relatively high. The Meeting Houses used by Acomb, New Earswick and Thirsk are smaller. These Meetings have a more modest income from lettings, but at a much lower cost.

The total resources expended by the charitable company in respect of the year to 31 December 2021 were £283,880 (2020 - £331,208), giving net incoming resources before other recognised gains and losses of £116,565 (2020 – net outgoing £56,363). The key areas of expenditure were grants and donations of £79,984 (2020 - £117,147) and support costs of £156,682 (2020 - £152,461).

1 grant totalling £75 was made to non-Quaker bodies in 2021 (2020 - 11 grants totalling £9,699)

Investments recorded overall gains of £4,933 (2020 - £2,062) in the year. There was nil movement on Restricted Funds and Endowment Funds in the year (2020 Endowment Funds £nil, Restricted Funds £nil) resulting in a net increase in funds of £121,498 (2020 – net decrease of £54,301).

The closing funds of the charitable company at 31 December 2021 were £1,500,476 (2020 - £1,378,978) of which £701,409 (2020 - £701,409) were endowment funds, £12,606 (2020 - £12,606) were restricted funds, and £786,461 (2020 - £664,963) were unrestricted funds.

The current valuation of the Meeting Houses for insurance purposes is £6.6m.

Britain Yearly Meeting Donations

During the year the total donations from Local Meeting funds to BYM were £75,931 (2020: £70,918).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Our intention is to maintain reserves at a level which will enable the activities of York Area Quaker Meeting to be continued and the buildings under our stewardship to be maintained. All of the five constituent Local Meetings use buildings that are suitable for their purpose and in good condition. The Area Meeting Trustees' Property Committee manages the charity's estate, and is responsible for major repairs of Meeting Houses, so there is a shared Major Repairs Reserve.

Total funds at 31 December 2021 are £1,500,476 (2020 - £1,378,978). The level of free reserves (unrestricted funds less designated and unrestricted fixed assets) at 31 December 2021 is £445,530 (2020 - £402,521).

In consultation with Local Meetings, Trustees reviewed the Designated and General and Local Funds such that there is now:

a) A general fund for each meeting.
b) A single Area Meeting Major Repairs Fund.
c) A free reserve, which the Area Meeting considers using for promoting Quaker objectives, such as support for Britain Yearly Meeting.

Structure, governance and management

Memorandum and Articles of Association

The charity is a company limited by guarantee, being registered in England and Wales under company number 06861684. The company was incorporated on 27 March 2009. The company was registered as a charity with the Charity Commission on 15 December 2009, with charity number 1133306.

The charitable company adopted a memorandum and articles of association upon incorporation on 27 March 2009. This governing document was amended by special resolution in January 2010 and at a General Meeting held on 13 September 2014.

During 2011, a Scheme was agreed with the Charity Commission, which governs the various small charities (some now defunct) associated with York Quaker Area Meeting. This also covers the properties owned by the Area Meeting. These are collectively known as The York Area Quaker Meeting Charities and share the registered number of York Area Quaker Meeting.

Following the agreement of this scheme the properties and investments previously held by Friends Trusts Limited as custodian trustees were transferred to the Company.

The Board of Trustees has the duty and responsibility to manage the business of the charity as required by law. Under the current governing document, the Board should consist of no fewer than five and no more than fifteen persons appointed by the members of the Charity; every trustee must be a member of York Area Quaker Meeting.

The trustees are appointed from members of the York Area Quaker Meeting nominated by the Nominations Committee. The appointments take place at meetings of the members of the charity.

A trustee may be appointed for a period of three years. At the end of such period he or she may be reappointed on up to two occasions giving a maximum term of office as a trustee of nine years. In exceptional circumstances a trustee may be appointed for a further term exceeding the maximum term but only with the consent of the members. A trustee who has served a period of nine years may be reappointed for further periods of office if not less than one year has elapsed since he or she last served as a Trustee.

The Board has the power to appoint up to three Friends as additional co-opted trustees. They will hold office until the next annual general meeting, or where no annual general meeting is held, until 12 months following the original appointment, when the Board may reappoint them. No co-opted trustee can serve more than three years without the agreement of the members.

Organisation

York Area Quaker Meeting is constituted as a membership organisation. Members come together with regular 'attenders' for worship and other activities in the five local Meeting Houses in the area.

Members from Local Meetings come together six times a year in an Area Meeting for Business, to which all members and attenders are invited.

When trustees are first appointed consideration is given to the experience and skills they will bring, and any need for training or particular support is identified. Before taking up office new trustees are invited to sit in as observers at a meeting of the trustee body. Trustees work within terms of reference approved by the members of the Area Meeting reflecting principles of governance set down in "Quaker Faith and Practice of the Religious Society of Friends in Britain".

The members of each Local Meeting have delegated responsibilities for raising funds, managing expenditure, routine maintenance and managing any staff, advised by local finance and/or premises committees. Each Local Meeting appoints a Treasurer who prepares a budget and produces management accounts. During the year there has been joint working with Local Meetings, where appropriate, to ensure policies and practices are coherent – while respecting the diversity of Local Meetings. Current investments are all now the responsibility of Area Meeting Trustees, with advice from consultants, Investing Ethically.

Property

Trustees have overall responsibility for ensuring that quinquennial surveys of the properties are carried out and that the practice of Local Meetings meets the standards of health and safety policies.

Major repairs to all buildings are the responsibility of Area Meeting Trustees through the Area Meeting Property Committee. Local Meetings remain responsible for day-to-day maintenance.

Trustees have secured agreement with York Housing Association that the property at 14 Friargate will be used for social housing only; if York Housing Association no longer wish to use the premises for social housing, the Housing Association must offer to surrender the lease to York Area Quaker Meeting.

The building at 20 Falsgrave Crescent, York was donated to YAQM during 2019.

An insurance policy, taking into account the professional review of the values undertaken in 2015, is in force.

Employment

York Area Quaker Meeting is a living wage employer registered with the Living Wage Foundation. York (Friargate) has a part-time Business Manager, three part-time Assistant Managers and three part-time Meeting House Assistants. Friargate staff also support Area Meeting administration. Harrogate has a part-time Warden and a part time Cleaner. Thirsk has a part time Caretaker/Cleaner. In each case, the contract of employment is with the Area Meeting, with line-management responsibilities delegated to the Local Meetings as appropriate. During the year an employment group advises trustees. Cleaning services for Acomb, Friargate, and New Earswick Meetings are provided under contract.

The management and conduct of all affairs of the Area and Local Meetings is otherwise undertaken by the members working on a voluntary basis. Trustees monitor the ways in which Local Meetings exercise their delegated management responsibilities, advising and taking action as necessary.

Risk management

Trustees have compiled a consolidated register of the arrangements for risk management made by each Local Meeting, and by trustees themselves. Meetings are asked to keep their arrangements for risk management under review and make any improvements required, having considered the steps being taken by other Meetings. Such reviews are reported biennially to Trustees. We are satisfied that financial, employment, data protection, health and safety and other practices meet regulatory requirements.

Data

York Area Quaker Meeting has published a Data Privacy Notice on our website yorkquakers.org.uk

Sustainability

Trustees recognise the importance of sustainability in the use of Meeting Houses and in all Quaker activities. Consideration is being given to the feasibility of a decarbonisation.

Plans for future periods

Our main challenges for the immediate future will be to continue readjusting our activities to cope with Covid-19, and to further develop the arrangements for managing our properties, ensuring we have adequate funds available for this. In addition, the use of 20 Falsgrave Crescent will be kept under review, as will our use of free reserves.

Information on fundraising practices

Local Meetings contact Members and Attenders, usually by letter once each year, to ask them to consider making a financial donation to our work.

Area and Local Meetings occasionally seek financial support from other Quaker meetings and Quaker charitable bodies in Britain Yearly Meeting when seeking financial help with major building work on our meeting houses. At the same time YAQM looks sympathetically at requests for help from other Meetings. Early in 2022 a donation has been made to Kendal Meeting House which houses the valuable Quaker Tapestry.

We do not fundraise from members of the general public.

Trustees' responsibilities statement

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

This report was approved by the Trustees on 22 May 2022 and signed on their behalf by:



.....

Keith Barnes
Trustee

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

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 12 to 29.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.
I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.
Signed:

BHP LLP

Jane Marshall FCA DChA
BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Date 5 July 2022

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

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:						
Donations and legacies	2	**144,915**	-	-	**144,915**	153,655
Other trading activities	3	**109,713**	-	-	**109,713**	110,146
Job Retention Scheme (Furlough)		**3,118**	-	-	**3,118**	7,913
Insurance claim		**140,674**	-	-	**140,674**	-
Investments	4	**2,025**	-	-	**2,025**	3,131
Total income and endowments		**400,445**	-	-	**400,445**	274,845
Expenditure on:						
Raising funds:						
Fundraising trading	5	**116,588**	-	-	**116,588**	115,924
Charitable activities	6	**167,292**	-	-	**167,292**	215,284
Total expenditure		**283,880**	-	-	**283,880**	331,208
Net income/(expenditure) before investment gains		**116,565**		-	**116,565**	(56,363)
Net gains/(losses) on investments		**4,933**	-	-	**4,933**	2,062
Net income/(expenditure) before transfers		**121,498**	-	-	**121,498**	(54,301)
Transfers between funds	17	-	-	-	-	-
Net income/(expenditure) before other recognised gains and losses		**121,498**	-	-	**121,498**	(54,301)
Net income/ (expenditure) and net movement in funds		**121,498**	-	-	**121,498**	(54,301)
Total funds brought forward		**664,963**	**12,606**	**701,409**	**1,378,978**	1,433,279
Total funds carried forward		**786,461**	**12,606**	**701,409**	**1,500,476**	1,378,978

The Statement of Financial Activities includes all gains and losses in the year.

The notes on pages 16 to 29 form part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2021					
			2021		2020
	Note	£	£	£	£
Fixed assets					
Heritage assets	11		701,409		701,409
Tangible assets	12		2,900		5,800
Investment property	13		80,000		80,000
Investments	14		50,731		45,626
			835,040		832,835
Current assets					
Debtors	15	50,350		30,807	
Cash at bank and in hand		696,293		557,769	
		746,643		588,576	
Creditors: amounts falling due within one year	16	(81,207)		(42,433)	
Net current assets			665,436		546,143
Total assets less current liabilities			1,500,476		1,378,978
Creditors: amounts falling due after one year					-
Net assets	18		1,500,476		1,378,978
Charity Funds					
Endowment funds	17		701,409		701,409
Restricted funds	17		12,606		12,606
Revaluation reserve	17		23,803		18,870
Unrestricted funds	17		762,658		646,093
Total funds			1,500,476		1,378,978

Registered Number 06861684

TRUSTEE APPROVAL

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

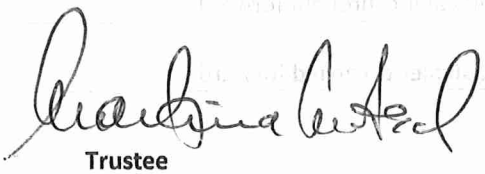
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Trustees on 22 May 2022 and signed on their behalf by:



Trustee



Trustee

The notes on pages 16 to 29 form part of these financial statements.

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

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021			
		2021	2020
	Note	£	£
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	20	136,671	(59,016)
Cash flows from investing activities:			
Dividends, interest and rents from investments		2,025	3,131
Purchase of investments (net)		(172)	(277)
Net cash provided by investing activities		1,853	2,854
Change in cash and cash equivalents in the year		138,524	(56,162)
Cash and cash equivalents brought forward		557,769	613,931
Cash and cash equivalents carried forward	21	696,293	557,769

1. Accounting Policies

1.1	***Basis of preparation of financial statements***
	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 UK and Republic of Ireland (FRS 102), the Companies Act 2006. the Charities Act 2011 and UK Generally Accepted Accounting Practice. York Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain is a company limited by guarantee registered in England and Wales and meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.
	The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2	***Income***
	All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants, where settlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1.3	***Expenditure***
	Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
	All expenditure is accounted for on an accruals basis and the majority of costs are allocated directly to the activity to which they relate. Support costs are those incurred in support of the activities of the charitable company, and are apportioned on the basis of estimated usage. Governance costs are those incurred in fulfilling the statutory and other similar obligations of the charitable company.

1.4	***Pension costs***
	The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

1. Accounting Policies (continued)

1.5	***Tangible fixed assets and depreciation***
	The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice. A notional nil value has been placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost. No depreciation is provided on land and buildings as they are maintained in a state of good repair and accordingly the Trustees consider that the lives of these assets are so long and the residual values are so high that any depreciation charge would be insignificant. Fixtures and fittings are charged to the Statement of Financial Activities in the year of expenditure. Computers, software and other office equipment up to £2,500 is charged to the Statement of Financial Activities in the year of expenditure: expenditure over £2,500 is capitalised and depreciated over 3 years, commencing in the year of purchase.

1.6	***Investments***
	Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.
	Listed investments is taken to mean investments listed on a recognised stock exchange or investments valued by reference to such investments, and includes for example equities, fixed interest securities, common investment funds, open ended investment companies and unit trusts.

1.7	***Fund accounting***
	General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.
	Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Local funds are a type of unrestricted fund – they reflect general funds of the individual Local Meetings that are treated as unrestricted funds at the Area Meeting level. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1. Accounting Policies (continued)

1.8	***Interest receivable***
	Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9	***Debtors***
	Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10	***Cash at Bank and in hand***
	Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of up to twelve months or less from the date of acquisition or opening of the deposit or similar account.

1.11	***Liabilities and provisions***
	Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12	***Employee benefits***
	The costs of short term employee benefits are recognised as a liability and expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1. Accounting Policies (continued)

1.13	*Critical accounting estimates and areas of judgment*
	Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
	Critical accounting estimates and assumptions: The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.
	Land and buildings The land and buildings of the charity are included at £Nil at the date of transfer to the charity in 2011 and cost since 2011.

1.14	Going concern
	At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.	Donations and legacies					
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2021 £	2021 £	2021 £	2021 £	2020 £
	Donations of Members and Attenders	143,390	-	-	143,390	129,901
	Grants, Other Donations and Legacies	1,525	-	-	1,525	23,754
	Total donations and legacies	144,915	-	-	144,915	153,655
	Total 2020	153,655	-	-	153,655	

3. Other trading activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Letting income	91,058	-	-	91.058	95,695
Investment property	7,825	-	-	7,825	8,913
Other income	10,830	-	-	10,830	5,538
	109,713	-	-	109,713	110,146
Total 2020	110,146	-	-	110,146	

4. Investment Income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from UK listed investments	715	-	-	715	753
Bank interest receivable	1,310	-	-	1,310	2,378
	2,025	-	-	2,025	3,131
Total 2020	3,131	-	-	3,131	

5. Raising funds

Letting costs and other costs	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs	2,201	-	-	2,201	2,074
Support costs - premises and staff costs	111,682	-	-	111,682	107,461
Bad debts	-2,143	-	-	-2,143	3,328
Investment property expenditure	4,848	-	-	4,848	3,061
	116,588	-	-	116,588	115,924
Total 2020	115,924	-	-	115,924	

6. Charitable activities

	Governance costs £	Other charitable activities £	Support costs £	Total 2021 £	Total 2020 £
Governance costs (note 9)	**12,235**	-	-	**12,235**	9,797
Premises and staff	-	-	**45,000**	**45,000**	45,000
Meeting activities	-	**19,447**	-	**19,447**	18,954
Grants and donations	-	**79,984**	-	**79,984**	117,147
Major repair projects	-	**10,626**	-	**10,626**	24,386
Total	**12,235**	**110,057**	**45,000**	167,292	215,284
Total 2020	9,797	160,487	45,000	215,284	

7. Other charitable activities

	Meeting activities £	Grants and donations £	Major repair projects £	Total 2021 £	Total 2020 £
Committees, conferences and training	**1,246**	-	-	**1,246**	1,325
Programme, publicity and outreach	**863**	-	-	**863**	1,109
Insurance	**8,092**	-	-	**8,092**	6,678
Prison ministry		-	-		262
Burial grounds	**7,480**	-	-	**7,480**	7,007
General and other	**950**	-	-	**950**	1,458
Other activities costs	**450**	-	-	**450**	538
Bursaries	**366**	-	-	**366**	577
Grant to Britain Yearly Meeting	-	**75,931**	-	**75,931**	100,918
Grants to other Quaker Bodies	-	**3,978**	-	**3,978**	6,530
Other grants	-	**75**	-	**75**	9,699
Major repair projects	-	-	**10,626**	**10,626**	24,386
	19,447	**79,984**	**10,626**	**110,057**	160,487
Total 2020	18,954	117,147	24,386	160,487	

8.	Staff costs and emoluments		
		2021	2020
		£	£
	Wages and salaries	**78,155**	75,437
	Social security costs	**-**	1,017
	Other pension costs	**3,738**	4,136
	Total	**81,893**	80,590
	Other pension costs relate to amounts payable by the charity into defined contribution pension schemes on behalf of certain employees.		
	Particulars of employees:		
	The average number of employees during the year was as follows:	**2021**	2020
	Wardens and other support staff (part-time)	**10**	10
	No employees received emoluments in excess of £60,000 in the year to 31 December 2021 (2020: none)		

9.	Governance costs					
		Unrestricted funds	**Restricted funds**	**Endowment funds**	**Total funds**	Total funds
		2021	**2021**	**2021**	**2021**	2020
		£	**£**	**£**	**£**	£
	Independent Examiner's fees	**3,300**	**-**	**-**	**3,300**	3,300
	General and office costs	**3,159**	**-**	**-**	**3,159**	1,433
	Professional fees	**5,776**	**-**	**-**	**5,776**	5,064
		12,235	**-**	**-**	**12,235**	9,797
	Total 2020	9,797	-	-	9,797	

10.	Net income/(expenditure)		
	This is stated after charging:	**2021**	2020
	Independent Examiner's fees	**3,300**	3,300

During the year, no Trustees received any remuneration (2020 - £NIL).
During the year, no Trustees received any benefits in kind (2020 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

11. Heritage Assets		
Assets recognised at cost	Meeting Houses 2021	Total 2021
	£	£
Carrying value at 1 January 2021	701,409	701,409
Carrying value at 31 December 2021	701,409	701,409

The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice.

A notional nil value has been placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost.

The land and buildings of the Area Meeting are all freehold properties, with the exception of the New Earswick Meeting House. This is a leasehold property held on a lease due to expire in 2136: no additions have been made to this property since 2011.

The current value of the land and buildings for insurance purposes is £6.6m.

12.	Tangible fixed assets	Computer equipment inc. software £	Total £
	Cost		
	At 1 January 2021	8,700	8,700
	Additions during year	-	-
	At 31 December 2021	8,700	8,700
	Depreciation		
	At 1 January 2021	2,900	2,900
	Charge for year	2,900	2,900
	At 31 December 2021	5,800	5,800
	Net book value		
	At 31 December 2021	2,900	2,900
	At 31 December 2020	5,800	5,800

13.	Investment property	£
	Estimated value of property at 31 December 2020 and 31 December 21	80,000
	The investment property consists of the freehold property at 20 Falsgrave Crescent, York. The market value of the property at 31 December 2021 has been estimated by the Trustees.	

14.	Fixed asset investments	
		Listed securities
	Market value	
	At 1 January 2021	45,626
	Additions	716
	Less costs of management	(544)
	Revaluation	4,933
	At 31 December 2021	50,731
	Historical cost	26,928

	Investments at market value comprise:	2021	2020
		£	£
	Listed investments	50,731	45,626

All the fixed asset investments are held in the UK
The following investments accounted for at least 10% of the total investments held at 31 December 2021:
- Kames ethical corporate bond - £7,006 (2020: £7,106)
- Kames ethical equity fund - £9,721 (2020: £8,468)
- BMO Responsible UK income fund - £9,280 (2020: £7,938)
- Liontrust SF European Growth Acc - £8,092 (2020: £7,116)
- Jupiter Ecology Fund £8,162(2020: £6,828)

15.	Debtors	2021	2020
		£	£
	Trade debtors	15,879	6,309
	Prepayments and accrued income	34,471	24,498
		50,350	30,807

16.	Creditors: Amounts falling due within one year	2021	2020
		£	£
	Trade creditors	9.002	1,376
	Other taxation and social security	2,007	1,010
	Other creditors	64,423	34,727
	Accruals and deferred income	5,775	5,320
		81,207	42,433

17. Statement of funds – Current year						
Designated funds	Balance at 1 January 2021	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 December 2021
	£	£	£	£	£	£
York Area Major Repairs	166,177	-	(10,626)	92,015	-	247,566
York Area (20 Falsgrave Crescent)	90,465	-	-	-	-	90,465
	256,642	-	(10,626)	92,015	-	338,031
General & Local funds						
York Area	67,382	151,010	(29,930)	(61,771)	-	126,691
Acomb	31,982	20,009	(11,777)	(4,728)	-	35,486
Harrogate	77,902	48,136	(39,550)	(8,540)	-	77,948
New Earswick	51,123	39,424	(33,478)	(8,467)	-	48,602
Friargate	141,897	127,369	(147,785)	(4,743)	-	116,738
Thirsk	19,165	14,497	(10,734)	(3,766)	-	19,162
Investment Revaluation Reserve	18,870	-	-	-	4,933	23,803
	408,321	400,445	(273,254)	(92,015)	4,933	448,430
Total Unrestricted funds	664,963	400,445	(283,880)	-	4,933	786,461

All general funds are available for use by the York Area.
Designated funds have been set aside for specific purposes such as property maintenance.

Endowment funds						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	701,409	-	-	-	-	701,409

Friargate Endowment Fund consists of the cost of improvements to the Meeting House since 2011.

Restricted funds						
Friargate (Special Gifts) Fund	1,542	-	-	-	-	1,542
Friargate Meeting House Community Use Fund	11,064	-	-	-	-	11,064
	12,606	-	-	-	-	12,606

The Friargate (Special Gifts) fund is a holding fund for gifts with assigned destinations.
The Friargate Meeting House Community use fund represents money given for the purpose of increasing the community use of the Friargate Meeting House.

Total of funds	1,378,978	400,445	(283,880)	-	4,933	1,500,476

Statement of funds – prior year

	Balance at 1 January 2020	Income	Expenditure	Transfers in/out	Gains/(losses)	Balance at 31 December 2020
	£	£	£	£	£	£
Designated funds						
York Area (Major Repairs)	166,177	-	-	-	-	166,177
York Area (20 Falsgrave Crescent)	90,465	-	-	-	-	90,465
	256,642	-	-	-	-	256,642
General & Local funds						
York Area	106,508	15,091	(69,837)	15,620	-	67,382
Acomb	13,865	31,575	(11,181)	(2,277)	-	31,982
Harrogate	88,274	42,417	(53,292)	503	-	77,902
New Earswick	48,852	37,945	(32,562)	(3,112)	-	51,123
Friargate	167,019	134,662	(151,178)	(8,606)	-	141,897
Thirsk	21,296	13,155	(13,158)	(2,128)	-	19,165
Investment Revaluation - Reserve	16,808	-	-	-	2,062	18,870
	462,622	274,845	(331,208)	-	2,062	408,321
Total Unrestricted funds	719,264	274,845	(331,208)	-	2,062	664,963
Endowment funds						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	701,409	-	-	-	-	701,409
Restricted funds						
Friargate (Special Gifts) Fund	1,542	-	-	-	-	1,542
Friargate Meeting House Community Use Fund	11,064	-	-	-	-	11,064
	12,606	-	-	-	-	12,606
Total of funds	1,433,279	274,845	(331,208)	-	2,062	1,378,978

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Designated funds	256,642	-	(10.626)	92,015	-	338,031
General funds	408,321	400,445	(273,254)	(92,015)	4,933	448,430
	664,963	400,445	(283,880)	-	4,933	786,461
Endowment funds	701,409	-		-	-	701,409
Restricted funds	12,606	-	-	-	-	12,606
	1,378,978	400,445	(283,880)	-	4,933	1,500,476

Summary of funds – prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Designated funds	256,642	-	-	-	-	256,642
General funds	462,622	274,845	(331,208)	-	2,062	408,321
	719,264	274,845	(331,208)	-	2,062	664,963
Endowment funds	701,409	-	-	-	-	701,409
Restricted funds	12,606	-	-	-	-	12,606
	1,433,279	274,845	(331,208)	-	2,062	1,378,978

18. Analysis of net assets between funds
Current year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2021 £	2021 £	2021 £	2021 £
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	2,900	-	-	2,900
Investment property	80,000	-	-	80,000
Fixed asset investments	50,731	-	-	50,731
Current assets	734,037	12,606	-	746,643
Creditors due within one year	(81,207)	-	-	(81,207)
	786,461	12,606	701,409	1,500,476

Analysis of net assets between funds
Prior year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2020 £	2020 £	2020 £	2020 £
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	5,800	-	-	5,800
Investment property	80,000	-	-	80,000
Fixed asset investments	45,626	-	-	45,626
Current assets	575,970	12,606	-	588,576
Creditors due within one year	(42,433)	-	-	(42,433)
	664,963	12,606	701,409	1,378,978

19. Company status

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

If the company is wound up or dissolved, and there remains any property after all debts and liabilities have been met, the property must be given or transferred to:

a) One or more Area Meetings (provided such Area Meetings are established with exclusively charitable objects) in such proportions as Meeting for Sufferings of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

b) To Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

c) To some other charity with objects the same or substantially the same as the objects as Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall direct.

20.	Reconciliation of net movement in funds to net cash flow from operating activities	2021	2020
		£	£
	Net income/(expenditure) for the year (as per Statement of financial activities)	121,498	(54,301)
	Adjustment for:		
	Additions to fixed assets	-	(8,700)
	Depreciation	2,900	2,900
	(Gains)/losses on investments	(4,933)	(2,062)
	Dividends, interest and rents from investments (net)	(2,025)	(3,131)
	(Increase)/Decrease in debtors	(19,543)	5,888
	Increase in creditors	38,774	390
	Net cash provided by/(used in) by operating activities	136,671	(59,016)

21.	Analysis of cash and cash equivalents	2021	2020
		£	£
	Cash in hand	696,293	557,769
	Total	696,293	557,769

22. Related party transactions

There were no related party transactions during either period.

YORK AREA QUAKER MEETING

England & Wales - Charity number 1133306

Accounts

Registered number: 06861684
Charity number: 1133306

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

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees
Keith Barnes
Rosalind Batchelor
Gillian Charters (resigned 31/12/20)
Alison Clarke (resigned 31/12/19)
Nick Folkard (appointed 22/02/21)
John Guest
Brian Jardine
Lesley O'Neal
Danielle Palmour (resigned 31/12/20)
Barbara Penny
Roger Pierce (appointed 01/01/21)
Johanna Reilly
Geof Sewell (appointed 14/03/2020)

Co-opted Area Meeting Clerk
Barbara Windle

Company registered number
06861684

Charity registered number
1133306

Registered office
Quaker Meeting House, Friargate, York, YO1 9RL

Independent Examiner
BHP LLP, Rievaulx House, 1 St Mary's Court, Blossom Street, York, YO24 1AH

Bankers
CAF Bank, 25 Kings Hill Avenue, West Malling, ME19 4TA
The Charity Bank, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Co-operative Bank, P.O. Box 48, 1 Balloon Street, Manchester, M60 1GP
Ecology Building Society, 7 Belton Road, BD20 0EE
Triodos Bank, Deanery Road, Bristol, BS1 5AS
Yorkshire Bank, 14 Market Place, Thirsk, YO7 1LD
Yorkshire Building Society, Yorkshire House, Bradford, BD5 8LJ

Solicitors
Russell-Cooke, 2 Putney Hill, London, SW15 6AB
Rollits, Forsyth House, Alpha Court, Monks Cross, York YO32 9WN, UK.

Insurance Broker
David Edwards, Herring House, Henley-in-Arden, B95 5BY

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and the financial statements of the charity for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland published in October 2019.

Objectives and Activities

Policies and objectives

The object of the charity is to advance the religious purposes of the Religious Society of Friends (Quakers) in Britain in the area of the York Area Quaker Meeting (YAQM) and beyond.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and planning the activities of the charity. The principal activity is the holding of Meetings for Worship in the constituent Local Meetings. Further details as to how activities have fulfilled the public benefit requirement are set out in the activities for achieving objectives and burial grounds sections of this report.

Principal responsibilities of trustees

Principal responsibilities of trustees are:

• To promote effective management of the charity's business affairs, keeping ways of working under review so that limited resources are used to best effect – both financial resources and the time and energy devoted to business affairs by members individually and collectively.

• To sustain a financial strategy that enables running costs to be met, financial support provided to Britain Yearly Meeting in proportion to the size of the Area Meeting, and a wide range of charitable activities funded, whilst ensuring appropriate provision is made for the future.

Reports from trustees on most matters for consideration by the membership at an Area Meeting are now circulated for consideration by Local Meetings beforehand. A brief report on each Trustees' meeting, prepared by the Clerk, usually appears in "Quakevine", the Area Meeting newsletter.

The management of properties (other than for carrying out minor repairs and internal redecoration) is now carried out by Area Meeting through an Area Meeting Trustees' Property Committee.

Covid-19

As a result of the Covid 19 pandemic, all 5 Meeting Houses were closed in late March 2020 and remained closed until July. They were further closed in early 2021, before re-opening on a gradual basis from May 2021. During these lockdown times, all Local Meetings took steps to continue to hold Meeting for Worship through the use of technology, such as Zoom, and to maintain oversight of those Friends who are isolated and possibly at greater risk. The strength of the bond between Friends has been very apparent. Between July 2020 and the year end, before the second lockdown, there was a gradual re-opening in accordance with the Government's social distancing guidelines.

Throughout the pandemic a liaison group, initiated by trustees and including a member of each meeting, has exchanged information and advice.

The closure of the Meeting Houses has resulted in a significant reduction in income from lettings in 2020 which was partially offset by an interim insurance settlement received in July 2021: in accordance with paragraph 5.53 of the Charity Statement of Recommended Practice, this settlement has not been reflected in these Accounts. Some staff have continued in employment, whilst other staff have been placed in the Government's 'furlough' scheme on full pay. The overall financial impact is not possible to quantify at this time but should be readily manageable within the Area Meeting's Unrestricted Funds carried forward at 31 December 2020. An initial action has been the waiving of the major repairs quota, from Local Meetings to the Area Major Repairs Fund, for 2020.

Activities for achieving objectives

The number of Quakers registered as members is 365 (369 in 2019). In addition, there are 242 attenders (207 in 2019), 169 adults and 73 children not in membership.
Members:
Acomb 43
York (Friargate) 138
Harrogate 73
New Earswick 81
Thirsk 30
TOTAL IN MEMBERSHIP 365

In normal times (non-pandemic) Meeting for Worship is held at least once a week in each of our five Meeting Houses. Each Local Meeting is responsible for a programme of activities to support the spiritual life of the Meeting - this may include discussion groups, one-off talks and meetings for learning. Occasionally the Local Meetings work together to organise events such as Quaker Quest, an outreach programme.

Our Area Meeting is an active member of Quakers in Yorkshire and as such, plays a role in fostering Quaker activities across the whole of Yorkshire, including arranging a summer holiday programme for children and young people and a residential family programme at Easter.

The Area Meeting Bursary Fund supports Members and Attenders wishing to attend courses and conferences to foster their spiritual and personal development.

We are pleased that Friargate's additional rooms, completed in 2016, continue to offer opportunities to connect to and support a wide range of voluntary organisations through the provision of meeting spaces. We now have a city centre Quaker centre which serves the wider community, though the concept has been on hold during the pandemic. Each of our other Meeting Houses also provides outreach through the provision of meeting spaces. Unfortunately, the pandemic has limited the use of, and income from, all Meeting House spaces.

The Friargate Warden's House, no longer needed by staff, is now let to a family of Syrian refugees.

Each Local Meeting supports its members who are active in their local community undertaking charitable activities, and

initiatives which build a harmonious community and promote peace and social justice. Although restricted due to the Coronavirus pandemic, examples are support for Refugee Action York, the York City of Sanctuary project, Harrogate Local Meeting becoming part of Harrogate District of Sanctuary and offering space to community groups. Where possible, activities have also included York Human Rights City, York Travellers Trust, St Peter's Harrogate Breakfast Club, Alternatives to Violence Project, Cone Exchange (recycling initiative which benefits businesses, schools and charities), Samaritans, Ripon Toy Library, support for the local food banks in Northallerton and York, monthly collections of clothing, money etc for York Carecent (breakfast club for socially excluded), support for the Thirsk Clock (which helps local young people who are homeless, lonely or troubled), Thirsk Talks (open to the public on a range of subjects including Jervaulx Abbey and Sustainability), prison visiting groups at Askham Grange and Full Sutton prisons, conflict resolution in Carr Junior and other schools, Days for Girls, Volunteering at Care4Calais..

Our Meeting Houses are used by many community groups as well as larger organisations. Examples of the issues addressed by the former include Mindfulness, Improving Access to Psychological Therapies, Family Mediation and Wellbeing.

Burial Grounds

There are four burial grounds in the ownership of the Area Meeting. The burial ground in Thirsk adjoining the Meeting House is well maintained and available for the scattering of ashes. The historic ground at Dacre is also maintained, and the ground at Scotton is maintained by a mixture of paid professionals and Harrogate Quakers on a voluntary basis, and has been brought back into use by Friends for simple 'green' burials, generating income to support the maintenance of the property. The burial ground at The Retreat in York (not in the ownership of York Area Quaker Meeting) has been extended, is well maintained and is in regular use. The historic burial ground at Bishophill is no longer in use, but is maintained and can be visited. A leaflet has been prepared to publicise the existence of the burial grounds and their availability for burials and the scattering of ashes. The leaflet is available in Local Meetings.

Achievements and performance

Review of activities and financial review

During the year the Area Meeting's ownership of 20 Falsgrave Crescent, York, has continued. This was a donation from the Young People's Fellowship (YPF) when the latter closed down. The building had its origins as an Adult School set up by the Rowntree family, but latterly has been occupied by the York Travellers' Trust (YTT) and the York Racial Equality Network (YREN). During 2020 rent was paid to YAQM by YTT and YREN, and YAQM has responsibility for maintenance. In early 2021 YREN relinquished its space and this is being taken over by YTT. A new, formal lease has been agreed with YTT. The property has been valued in the Accounts by the Trustees at £80,000. It appears on the balance sheet as an investment property, and this sum together with the donation and net income from the property has been transferred to a designated fund of £90,465.

The total incoming resources of the charitable company for the year to 31 December 2020 were £274,845 (2019 - £508,941). The regular income of the charity comes largely from the donations of members and attenders, and from the letting of premises to outside groups on weekdays and Saturdays, and occasionally on Sundays. In the year to 31 December 2020 £95,695 (2019 - £244,662) was derived from lettings, £129,901 (2019 - £138,964) was derived from local Quakers' regular giving and collections.

The Meeting Houses are central to our purposes, but are used by members only to a limited extent from Monday to Saturday. The costs of maintenance and improvements, security, insurance and some caretaking have to be met irrespective of use. Therefore, income from lettings is essential if the buildings are to be maintained in a good condition and updated as necessary. We are also glad to see the Meeting Houses being put to good use as a community resource.

York (Friargate) and Harrogate use relatively large Meeting Houses, each with a number of rooms that can be let simultaneously. These Meetings therefore employ staff to help manage the premises and have substantial income from

lettings, though support costs are relatively high. The Meeting Houses used by Acomb, New Earswick and Thirsk are smaller. These Meetings have a more modest income from lettings, but at a much lower cost.

The total resources expended by the charitable company in respect of the year to 31 December 2020 were £331,208 (2019 - £333,521), giving net outgoing resources before donation of property and other recognised gains and losses of £56,363 (2019 – net incoming resources of £175,420). The key areas of expenditure were grants and donations of £117,147 (2019 - £67,544) and support costs of £152,461 (2019 - £178,248).

Eleven grants totalling £9,699 were made to non-Quaker bodies in 2020 (2019 - five grants totalling £1,470)

Investments recorded overall gains of £2,062 (2019 - £6,342) in the year. There was nil movement on Restricted Funds and Endowment Funds in the year (2019 Endowment Funds £nil, Restricted Funds £nil) resulting in a net decrease in funds of £54,301 (2019 – net increase of £181,762).

The closing funds of the charitable company at 31 December 2020 were £1,378,978 (2019 - £1,433,279) of which £701,409 (2019 - £701,409) were endowment funds, £12,606 (2019 - £12,606) were restricted funds, and £664,963 (2019 - £719,264) were unrestricted funds.

Change in Accounting Policy

During the year the trustees agreed a recommendation to change the accounting policy for the valuation of the Meeting Houses in the Annual Accounts. In accordance with Section 18 of the Charity Statement of Recommended Practice, the Meeting Houses have been deemed as heritage assets at the date that they were transferred to the Area Meeting at nil consideration in 2011. The trustees consider that the cost of obtaining a current market valuation of the buildings would not be commensurate with the benefit to the users of the accounts and to the charity for its own stewardship purposes, and they therefore determined that a notional nil value should be placed on them in 2011. Major improvements to the Meeting Houses since 2011, which represent developments at Friargate in the period 2014 -2017, are included in the Accounts at cost.

The effect of the change in Accounting Policy is set out in Note 23 to the Accounts.

The current valuation of the Meeting Houses for insurance purposes is £6.0m.

Britain Yearly Meeting Donation

In March 2020, an extra one-off donation of £30,000 was made to Britain Yearly Meeting from Area Meeting Funds. This followed the repayment, in October 2019, of the same amount by Friargate Local Meeting to Area Meeting Funds.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Our intention is to maintain reserves at a level which will enable the activities of York Area Quaker Meeting to be continued and the buildings under our stewardship to be maintained. All of the five constituent Local Meetings use buildings that are suitable for their purpose and in good condition. The Area Meeting Trustees' Property Committee manages the charity's estate, and is responsible for major repairs of Meeting Houses, so there is a shared Major Repairs Reserve.

Total funds at 31 December 2020 are £1,378,978 (2019 - £1,433,279). The level of free reserves (unrestricted funds less

designated and unrestricted fixed assets) at 31 December 2020 is £408,321 (2019 - £462,622).

In consultation with Local Meetings, Trustees reviewed the Designated and General and Local Funds such that there is now:

a) A general fund for each meeting.
b) A single Area Meeting Major Repairs Fund.
c) A free reserve, which the Area Meeting considers using for promoting Quaker objectives, such as support for Britain Yearly Meeting.

Structure, governance and management

Memorandum and Articles of Association

The charity is a company limited by guarantee, being registered in England and Wales under company number 06861684. The company was incorporated on 27 March 2009. The company was registered as a charity with the Charity Commission on 15 December 2009, with charity number 1133306.

The charitable company adopted a memorandum and articles of association upon incorporation on 27 March 2009. This governing document was amended by special resolution in January 2010 and at a General Meeting held on 13 September 2014.

During 2011, a Scheme was agreed with the Charity Commission, which governs the various small charities (some now defunct) associated with York Quaker Area Meeting. This also covers the properties owned by the Area Meeting. These are collectively known as The York Area Quaker Meeting Charities and share the registered number of York Area Quaker Meeting.

Following the agreement of this scheme the properties and investments previously held by Friends Trusts Limited as custodian trustees were transferred to the Company.

The Board of Trustees has the duty and responsibility to manage the business of the charity as required by law. Under the current governing document, the Board should consist of no fewer than five and no more than fifteen persons appointed by the members of the Charity; every trustee must be a member of York Area Quaker Meeting.

The trustees are appointed from members of the York Area Quaker Meeting nominated by the Nominations Committee. The appointments take place at meetings of the members of the charity.

A trustee may be appointed for a period of three years. At the end of such period he or she may be reappointed on up to two occasions giving a maximum term of office as a trustee of nine years. In exceptional circumstances a trustee may be appointed for a further term exceeding the maximum term but only with the consent of the members. A trustee who has served a period of nine years may be reappointed for further periods of office if not less than one year has elapsed since he or she last served as a Trustee.

The Board has the power to appoint up to three Friends as additional co-opted trustees. They will hold office until the next annual general meeting, or where no annual general meeting is held, until 12 months following the original appointment, when the Board may reappoint them. No co-opted trustee can serve more than three years without the agreement of the members.

Organisation

York Area Quaker Meeting is constituted as a membership organisation. Members come together with regular 'attenders' for worship and other activities in the five local Meeting Houses in the area.

Members from Local Meetings come together six times a year in an Area Meeting for Business, to which all members and attenders are invited.

When trustees are first appointed consideration is given to the experience and skills they will bring, and any need for training or particular support is identified. Before taking up office new trustees are invited to sit in as observers at a meeting of the trustee body. Trustees work within terms of reference approved by the members of the Area Meeting reflecting principles of governance set down in "Quaker Faith and Practice of the Religious Society of Friends in Britain".

The members of each Local Meeting have delegated responsibilities for raising funds, managing expenditure, routine maintenance and managing any staff, advised by local finance and/or premises committees. Each Local Meeting appoints a Treasurer who prepares a budget and produces management accounts. During the year there has been joint working with Local Meetings, where appropriate, to ensure policies and practices are coherent – while respecting the diversity of Local Meetings. Current investments are all now the responsibility of Area Meeting Trustees, with advice from consultants, Investing Ethically.

Property

Trustees have overall responsibility for ensuring that quinquennial surveys of the properties are carried out and that the practice of Local Meetings meets the standards of health and safety policies.

Major repairs to all buildings are the responsibility of Area Meeting Trustees through the Area Meeting Property Committee. Local Meetings remain responsible for day-to-day maintenance.

Trustees have secured agreement with York Housing Association that the property at 14 Friargate will be used for social housing only; if York Housing Association no longer wish to use the premises for social housing, the Housing Association must offer to surrender the lease to York Area Quaker Meeting.

The building at 20 Falsgrave Crescent, York was donated to YAQM during 2019.

An insurance policy, taking into account the professional review of the values undertaken in 2015, is in force.

Employment

York Area Quaker Meeting is a living wage employer registered with the Living Wage Foundation. York (Friargate) has a part-time Business Manager, two part-time Meeting House Assistants and two Meeting House Assistants on casual contracts. These numbers are likely to change during the coming year. In December, trustees agreed to offer a revised contract to the Friargate business manager, extending her hours and responsibilities, to provide more assistance with the running of the Area Meeting. Harrogate has a part-time Warden and a part time Cleaner. Thirsk has a part time Caretaker/Cleaner. In early 2020 a new part-time person was employed to assist with Trustees' and other administration. In each case, the contract of employment is with the Area Meeting, with line-management responsibilities delegated to the Local Meetings as appropriate. During the year an employment group advises trustees. Cleaning services for Acomb, Friargate, and New Earswick Meetings are provided under contract.

The management and conduct of all affairs of the Area and Local Meetings is otherwise undertaken by the members working on a voluntary basis. Trustees monitor the ways in which Local Meetings exercise their delegated management responsibilities, advising and taking action as necessary.

Risk management

Trustees have compiled a consolidated register of the arrangements for risk management made by each Local Meeting, and by trustees themselves. Meetings are asked to keep their arrangements for risk management under review and make any improvements required, having considered the steps being taken by other Meetings. Such reviews are reported

biennially to Trustees. We are satisfied that financial, employment, data protection, health and safety and other practices meet regulatory requirements.

Data

York Area Quaker Meeting has published a Data Privacy Notice on our website yorkquakers.org.uk

Sustainability

Over 18 months a group of Friends in York Area Meeting tried to find out about our responses to the challenge of sustainability. They obtained information through questionnaires, phone calls and interviews. The results and a subsequent report to the Area Meeting can be found on the York Area Meeting website: yorkquakers.org.uk. The results were grouped under six headings:
Food
Homes, Heating, Energy
Waste
Wash and Clean
Travel
Action and Dilemmas
The report posed the question: Does the realisation of the climate emergency require more or different actions and engagement from us?

Plans for future periods

Our main challenges for the immediate future will be to readjust our activities to cope with Covid-19, and to further develop the arrangements for managing our properties, ensuring we have adequate funds available for this. In addition, the use of 20 Falsgrave Crescent will be kept under review, as will our use of free reserves.

A significant effort is being made by trustees to further improve our safeguarding policy, following advice from BYM. This is likely to result in some changes to the way we appoint Friends to particular roles.

Information on fundraising practices

Local Meetings contact Members and Attenders, usually by letter once each year, to ask them to consider making a financial donation to our work.

Area and Local Meetings occasionally seek financial support from other Quaker meetings and Quaker charitable bodies in Britain Yearly Meeting when seeking financial help with major building work on our meeting houses.

We do not fundraise from members of the general public.

Trustees' responsibilities statement

The Trustees (who are also directors of the charity 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

This report was approved by the Trustees on 7 December 2021 and signed on their behalf by:



.....
Keith Barnes
Trustee

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

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages 12 to 29.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.
I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.
Signed:

BHP LLP

Jane Marshall (Dec 20, 2021 11:08 GMT)

Jane Marshall FCA DChA
BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Date Dec 20, 2021

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

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	Note	2020 £	2020 £	2020 £	2020 £	2019 £ Restated
Income and endowments from:						
Donations and legacies	2	**153,655**	-	-	**153,655**	250,335
Other trading activities	3	**110,146**	-	-	**110,146**	256,391
Job Retention Scheme (Furlough)		**7,913**	-	-	**7,913**	-
Investments	4	**3,131**	-	-	**3,131**	2,215
Total income and endowments		**274,845**	-	-	**274,845**	508,941
Expenditure on:						
Raising funds:						
Fundraising trading	5	**115,924**	-	-	**115,924**	166,147
Charitable activities	6	**215,284**	-	-	**215,284**	167,374
Total expenditure		**331,208**	-	-	**331,208**	333,521
Net (expenditure)/income before investment gains		**(56,363)**		-	**(56,363)**	175,420
Net gains/(losses) on investments		**2,062**	-	-	**2,062**	6,342
Net (expenditure)/income before transfers		**(54,301)**	-	-	**(54,301)**	181,762
Transfers between funds	17	-	-	-	-	-
Net (expenditure)/income before other recognised gains and losses		**(54,301)**	-	-	**(54,301)**	181,762
Net (expenditure)/income and net movement in funds		**(54,301)**	-	-	**(54,301)**	181,762
Total funds brought forward		**719,264**	**12,606**	**701,409**	**1,433,279**	1,251,517
Total funds carried forward		**664,963**	**12,606**	**701,409**	**1,378,978**	1,433,279

The Statement of Financial Activities includes all gains and losses in the year.

The notes on pages 16 to 29 form part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2020					
			2020		2019 Restated
	Note	£	£	£	£
Fixed assets					
Heritage assets	11		701,409		701,409
Tangible assets	12		5,800		-
Investment property	13		80,000		80,000
Investments	14		45,626		43,287
			832,835		824,696
Current assets					
Debtors	15	30,807		36,695	
Cash at bank and in hand		557,769		613,931	
		588,576		650,626	
Creditors: amounts falling due within one year	16	(42,433)		(42,043)	
Net current assets			546,143		608,583
Total assets less current liabilities			1,378,978		1,433,209
Creditors: amounts falling due after one year					-
Net assets	17		1,378,978		1,433,279
Charity Funds					
Endowment funds	17		701,409		701,409
Restricted funds	17		12,606		12,606
Unrestricted funds	17		664,963		719,264
Total funds			1,378,978		1,433,279

Registered Number 06861684

TRUSTEE APPROVAL

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Trustees on 7 December 2021 and signed on their behalf by:

Trustee  **Trustee** 

The notes on pages 16 to 29 form part of these financial statements.

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

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020			
		2020	2019
	Note	£	£
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	20	(59.016)	72,046
Cash flows from investing activities:			
Dividends, interest and rents from investments		3,131	2,215
Purchase of property, plant and equipment		-	-
Proceeds from sale of investments		-	-
Purchase of investments (net)		(277)	(500)
Net cash provided by/(used in) investing activities		2,854	1,715
Change in cash and cash equivalents in the year		(56,162)	73,761
Cash and cash equivalents brought forward		613,931	540,170
Cash and cash equivalents carried forward	21	557,769	613,931

1. Accounting Policies

1.1	***Basis of preparation of financial statements***
	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 UK and Republic of Ireland (FRS 102), the Companies Act 2006. the Charities Act 2011 and UK Generally Accepted Accounting Practice. York Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.
	The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2	***Income***
	All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants, where settlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1.3	***Expenditure***
	Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
	All expenditure is accounted for on an accruals basis and the majority of costs are allocated directly to the activity to which they relate. Support costs are those incurred in support of the activities of the charitable company, and are apportioned on the basis of estimated usage. Governance costs are those incurred in fulfilling the statutory and other similar obligations of the charitable company.

1.4	***Pension costs***
	The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

1. Accounting Policies (continued)

1.5	***Tangible fixed assets and depreciation***	
	The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice. A notional nil value has been placed on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost. No depreciation is provided on land and buildings as they are maintained in a state of good repair and accordingly the Trustees consider that the lives of these assets are so long and the residual values are so high that any depreciation charge would be insignificant. Expenditure on individual items of computer equipment and software in excess of £2,500 is depreciated over 3 years. Fixtures and fittings are charged to the Statement of Financial Activities in the year of expenditure. Computer and other office equipment up to £2,500 is charged to the Statement of Financial Activities in the year of expenditure: expenditure over £2,500 is capitalised and depreciated over 3 years, commencing in the year of purchase.	

1.6	***Investments***
	Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.
	Listed investments is taken to mean investments listed on a recognised stock exchange or investments valued by reference to such investments, and includes for example equities, fixed interest securities, common investment funds, open ended investment companies and unit trusts.

1.7	***Fund accounting***
	General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.
	Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Local funds are a type of unrestricted fund – they reflect general funds of the individual Local Meetings that are treated as unrestricted funds at the Area Meeting level. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1. Accounting Policies (continued)

1.8	***Interest receivable***
	Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9	***Debtors***
	Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10	***Cash at Bank and in hand***
	Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of up to twelve months or less from the date of acquisition or opening of the deposit or similar account.

1.11	***Liabilities and provisions***
	Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12	***Employee benefits***
	The costs of short term employee benefits are recognised as a liability and expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1. Accounting Policies (continued)

1.13	***Critical accounting estimates and areas of judgment***
	Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
	Critical accounting estimates and assumptions: The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.
	Land and buildings The land and buildings of the charity are included at £Nil at the date of transfer to the charity in 2011 and cost since 2011.

1.14	**Going concern**
	At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Donations and legacies

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Donations of Members and Attenders	**129,901**	-	-	**129,901**	138,964
Grants, Other Donations and Legacies	**23,754**	-	-	**23,754**	31,371
Gift of property	-	-	-	-	80,000
Total donations and legacies	**153,655**	-	-	**153,655**	250,335
Total 2019	250,335	-	-	250,335	

3.	Other trading activities					
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2020 £	2020 £	2020 £	2020 £	2019 £
	Letting income	95,695	-	-	95,695	244,662
	Investment property	8,913	-	-	8,913	7,988
	Other income	5,538	-	-	5,538	3,741
		110,146	-	-	110.146	256,391
	Total 2019	256,391	-	-	256,391	

4.	Investment Income					
		Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Income from UK listed investments	753	-	-	753	960
	Bank interest receivable	2,378	-	-	2,378	1,255
		3,131	-	-	3,131	2,215
	Total 2019	2,215	-	-	2,215	

5.	Raising funds					
	Letting costs and other costs	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Direct costs	2,074	-	-	2,074	11,560
	Support costs - premises and staff costs	107,461	-	-	107,461	133,600
	Bad debts	3,328	-	-	3,328	11,569
	Investment property expenditure	3,061	-	-	3,061	9,328
		115,924	-	-	115,924	166,147
	Total 2019	166,147	-	-	166,147	

6. Charitable activities

	Governance costs £	Other charitable activities £	Support costs £	Total 2020 £	Total 2019 £
Governance costs (note 9)	9,797	-	-	9,797	14,846
Premises and staff	-	-	45,000	45,000	44,648
Meeting activities	-	18,954	-	18,954	24,287
Grants and donations	-	117,147	-	117,147	67,544
Major repair projects	-	24,386	-	24,386	16,049
	9,797	160,487	45,000	215,284	167,374
Total 2019	14,846	107,880	44,648	167,374	

7. Other charitable activities

	Meeting activities £	Grants and donations £	Major repair projects £	Total 2020 £	Total 2019 £
Committees, conferences and training	1,325	-	-	1,325	5,274
Outings and events	-	-	-	-	964
Programme, publicity and outreach	1,109	-	-	1,109	4,064
Insurance	6,678	-	-	6,678	6,175
Prison ministry	262	-	-	262	650
Burial grounds	7,007	-	-	7,007	-
General and other	1,458	-	-	1,458	2,546
Other activities costs	538	-	-	538	1,709
Bursaries	577	-	-	577	2,905
Grant to Britain Yearly Meeting	-	100,918	-	100,918	60,125
Grants to other Quaker Bodies	-	6,530	-	6,530	5,949
Other grants	-	9,699	-	9,699	1,470
Major repair projects	-	-	24,386	24,386	16,049
	18,954	117,147	24,386	160,487	107,880
Total 2019	24,287	67,544	16,049	107,880	

8.	Staff costs and emoluments		
		2020 £	2019 £
	Wages and salaries	75,437	83,916
	Social security costs	1,017	1,321
	Other pension costs	4,136	4,481
	Total	80,590	89,718
	Other pension costs relate to amounts payable by the charity into defined contribution pension schemes on behalf of certain employees.		
	Particulars of employees:		
	The average number of employees during the year was as follows:	2020	2019
	Wardens and other support staff (part-time)	10	10
	No employees received emoluments in excess of £60,000 in the year to 31 December 2020 (2019: none)		

9.	Governance costs					
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2020 £	2020 £	2020 £	2020 £	2019 £
	Audit fees	-	-	-	-	6,090
	Independent Examiner's fees	3,300	-	-	3,300	
	General and office costs	1,433	-	-	1,433	3,768
	Professional fees	5,064	-	-	5,064	4,988
		9,797	-	-	9,797	14,846
	Total 2019	14,846	-	-	14,846	

10.	Net (expenditure)/income This is stated after charging:	2020	2019
	Auditor's remuneration – audit	-	6,000
	Independent Examiner's fees	3,300	-

During the year, no Trustees received any remuneration (2019 - £NIL).
During the year, no Trustees received any benefits in kind (2019 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2019 - £NIL).

11. Heritage Assets		
Assets recognised at cost	Meeting Houses 2020	Total 2020
	£	£
Carrying value at 1 January 2020	701,409	701,409
Carrying value at 31 December 2020	701,409	701,409

Analysis of heritage asset transactions

		2020	2019	2018	2017	2016
		£	£	£	£	£
Additions						
Meeting Houses		0	0	0	30,183	0
Total additions		0	0	0	30,183	0

The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice.

A notional nil value has been place on the land and buildings at the date they were transferred to the charity at nil consideration in 2011. Additions since 2011 are included in the Accounts at cost.

The land and buildings of the Area Meeting are all freehold properties, with the exception of the New Earswick Meeting House. This is a leasehold property held on a lease due to expire in 2136: no additions have been made to this property since 2011.

The current value of the land and buildings for insurance purposes is £6.0m.

12.	Tangible fixed assets	Computer equipment inc. software £	Total £
	Cost		
	At 1 January 2020	-	-
	Additions during year	**8,700**	**8,700**
	At 31 December 2020	**8,700**	**8,700**
	Depreciation		
	At 1 January 2020	-	-
	Charge for year	**2,900**	**2,900**
	At 31 December 2020	**2,900**	**2,900**
	Net book value		
	At 31 December 2020	**5,800**	**5,800**
	At 31 December 2019	-	-

13.	Investment property	£
	Estimated value of property at 31 December 2019 and 31 December 20	80,000
	The investment property consists of the freehold property at 20 Falsgrave Crescent, York. The market value of the property at 31 December 2020 has been estimated by the Trustees.	

14.	Fixed asset investments	
		Listed securities
	Market value	
	At 1 January 2020	**43,287**
	Additions	**753**
	Less costs of management	**(476)**
	Revaluation	**2,062**
	At 31 December 2020	**45,626**
	Historical cost	**26,756**

	Investments at market value comprise:	2020	2019
		£	£
	Listed investments	**45,626**	43,287

All the fixed asset investments are held in the UK
The following investments accounted for at least 10% of the total investments held at 31 December 2020:
- Kames ethical corporate bond - £7,106 (2019: £6,596)
- Kames ethical equity fund - £8,468 (2019: £8,617)
- BMO Responsible UK income fund - £7,938 (2019: £8,803)
- Liontrust SF European Growth Acc - £7,116 (2019: £5,725)
- Jupiter Ecology Fund £6,828 (2019: £5,616)

15.	Debtors	2020	2019
		£	£
	Trade debtors	**6,309**	19,567
	Prepayments and accrued income	**24,498**	17,128
		30,807	36,695

16.	Creditors: Amounts falling due within one year	2020	2019
		£	£
	Trade creditors	**1,376**	3,474
	Other taxation and social security	**1,010**	2,907
	Other creditors	**34,727**	26,416
	Accruals and deferred income	**5,320**	9,246
		42,433	42,043

17. Statement of funds – Current year						
Designated funds	Balance at 1 January 2020 Restated	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 December 2020
	£	£	£	£	£	£
York Area Major Repairs	166,177	-	-	-	-	166,177
York Area (20 Falsgrave Crescent)	90,465	-	-	-	-	90,465
	256,642	-	-	-	-	256,642
General & Local funds						
York Area	106,508	15,091	(69,837)	15,620	-	67,382
Acomb	13,865	31,575	(11,181)	(2,277)	-	31,982
Harrogate	88,274	42,417	(53,292)	503	-	77,902
New Earswick	48,852	37,945	(32,562)	(3,112)	-	51,123
Friargate	167,019	134,662	(151,178)	(8,606)	-	141,897
Thirsk	21,296	13,155	(13,158)	(2,128)	-	19,165
Investment Revaluation Reserve	16,808	-	-	-	2,062	18,870
	462,622	274,845	(331,208)	-	2,062	408,321
Total Unrestricted funds	719,264	274,845	(331,208)	-	2,062	664,963

All general funds are available for use by the York Area.
Designated funds have been set aside for specific purposes such as property maintenance.

Endowment funds						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	701,409	-	-	-	-	701,409

Friargate Endowment Fund consists of the cost of improvements to the Meeting House since 2011.

Restricted funds						
Friargate (Special Gifts) Fund	1,542	-	-	-	-	1,542
Friargate Meeting House Community Use Fund	11,064	-	-	-	-	11,064
	12,606	-	-	-	-	12,606

The Friargate (Special Gifts) fund is a holding fund for gifts with assigned destinations.

The Friargate Meeting House Community use fund represents money given for the purpose of increasing the community use of the Friargate Meeting House.

Total of funds	1,433,279	274,845	(331,208)	-	2,062	1,378,978

Statement of funds – prior year

	Balance at 1 January 2019 Restated	Income	Expenditure	Transfers in/out	Gains/(losses)	Balance at 31 December 2019
	£	£	£	£	£	£
Designated funds						
York Area (Property)	25,000	-	(6,870)	148,047	-	166,177
York Area (Bursary fund)	3,207	-		(3,207)	-	-
York Area (20 Falsgrave Crescent)		-		90,465	-	90,465
Acomb (Property)	19,751			(19,751)		-
Harrogate (Property)	59,358	-	-	(59,358)	-	-
New Earswick (Building)	58,168	-	-	(58,168)	-	-
New Earswick (Building)	1,000	-	-	(1,000)	-	-
New Earswick (Bursary)	1,878	-	-	(1,878)	-	-
Thirsk (Elders, Overseers)	304	-	-	(304)	-	-
Thirsk (Building)	15,631	-	-	(15,631)	-	-
	184,297	-	(6,870)	79,215	-	256,642
General & Local funds						
York Area	108,461	107,620	(33,825)	(75,748)	-	106,508
Acomb	19,777	22,580	(20,720)	(7,772)	-	13,865
Harrogate	49,382	66,457	(47,516)	19,951	-	88,274
New Earswick	24,863	52,594	(29,039)	434	-	48,852
Friargate	119,362	244,403	(184,901)	(11,845)	-	167,019
Thirsk	20,894	15,287	(10,650)	(4,235)	-	21,296
Investment Revaluation - Reserve	10,466	-	-	-	6,342	16,808
	353,205	508,941	(326,651)	(79,215)	6,342	462,622
Total Unrestricted funds	537,502	508,941	(333,521)	-	6,342	719,264
Endowment funds						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	701,409	-	-	-	-	701,409

Restricted funds						
Friargate (Special Gifts) Fund	1,542	-	-	-	-	1,542
Friargate Meeting House Community Use Fund	11,064	-	-	-	-	11,064
	12,606	-	-	-	-	12,606
Total of funds	1,251,517	508,941	(333,521)	-	6,342	1,433,279

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Designated funds	256,642	-	-	-	-	256,642
General funds	462,622	274,845	(331,208)	-	2,062	408,321
	719,264	274,845	(331,208)	-	2,062	664,963
Endowment funds	701,409	-		-	-	701,409
Restricted funds	12,606	-	-	-	-	12,606
	1,433,279	274,845	(331,208)	-	2,062	1,378,978

Summary of funds – prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
Designated funds	184,297	-	(6,870)	79,215	-	256,642
General funds	353,205	508,941	(326,651)	(79,215)	6,342	462,622
	537,502	508,941	(333,521)	-	6,342	719,264
Endowment funds	701,409	-	-	-	-	701,409
Restricted funds	12,606	-	-	-	-	12,606
	1,251,517	508,941	(333,521)	-	6,342	1,433,279

18. Analysis of net assets between funds

Current year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2020 £	2020 £	2020 £	2020 £
Heritage assets	-	-	701,409	701,409
Tangible fixed assets	5,800	-	-	5,800
Investment property	80,000	-	-	80,000
Fixed asset investments	45,626	-	-	45,626
Current assets	575,970	12,606	-	588,576
Creditors due within one year	(42,433)	-	-	(42,433)
	664,963	12,606	701,409	1,378,978

Analysis of net assets between funds

Prior year

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2019 £	2019 £	2019 £	2019 £
Heritage assets	-	-	701,409	701,409
Fixed asset investments	43,287	-	-	43,287
Investment property	80,000		-	80,000
Current assets	638,020	12,606	-	650,626
Creditors due within one year	(42,043)	-	-	(42,043)
	719,264	12,606	701,409	1,433,279

19. Company status

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

If the company is wound up or dissolved, and there remains any property after all debts and liabilities have been met, the property must be given or transferred to:

a) One or more Area Meetings (provided such Area Meetings are established with exclusively charitable objects) in such proportions as Meeting for Sufferings of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

b) To Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall decide; or, failing that,

c) To some other charity with objects the same or substantially the same as the objects as Britain Yearly Meeting of the Religious Society of Friends (Quakers) in Britain shall direct.

20.	Reconciliation of net movement in funds to net cash flow from operating activities	2020	2019
		£	£
	Net(expenditure)/income for the year (as per Statement of financial activities)	(54,301)	181,762
	Adjustment for:		
	Donation of investment property	-	(80,000)
	Additions to fixed assets	(8,700)	-
	Depreciation	2,900	-
	(Gains)/losses on investments	(2,062)	(6,342)
	Dividends, interest and rents from investments (net)	(3,131)	(2,215)
	Decrease in debtors	5,888	23,488
	Increase/(Decrease) in creditors	390	(44,647)
	Net cash (used in)/provided by operating activities	(59,016)	72,046

21.	Analysis of cash and cash equivalents	2020	2019
		£	£
	Cash in hand	557,769	613,931
	Total	557,769	613,931

22. Related party transactions

There were no related party transactions during the period.

23. Prior year adjustment

The freehold and leasehold property of the charity was previously included under tangible fixed assets at insured value. Following a review of the assets it was deemed that the property consists of 'heritage assets'. Accordingly, a notional nil value has been placed on them at the date that they were transferred to the charity at nil consideration in 2011.

The impact on the figures for the prior years is to decrease the charity's funds as at 31 December 2018 by £5,083,134 to £1,251,517 and to decrease the charity's funds at 31 December 2019 by £5,083,134 to £1,433,279.