

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

(A Company Limited by Guarantee)

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

#### 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
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##### Company registered number

06861684
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##### Charity registered number

1133306
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##### Registered office

Quaker Meeting House, Friargate, York, YO1 9RL
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##### Independent Examiner

BHP LLP, Rievaulx House, 1 St Mary's Court, Blossom Street, York, YO24 1AH
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##### 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
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# **YORK AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

**(A Company Limited by Guarantee)**

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

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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.



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

**(A Company Limited by Guarantee)**

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

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#### **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

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

**(A Company Limited by Guarantee)**

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

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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

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

(A Company Limited by Guarantee)

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

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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 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).

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

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

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 general fund for each meeting.
- A single Area Meeting Major Repairs Fund.
- 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.



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

**(A Company Limited by Guarantee)**

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

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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.

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

(A Company Limited by Guarantee)

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

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](http://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.

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

**(A Company Limited by Guarantee)**

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

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### **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

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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

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	Note	2021 £	2021 £	2021 £	2021 £	2020 £
<b>Income and endowments from:</b>						
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
<b>Total income and endowments</b>		<b>400,445</b>	<b>-</b>	<b>-</b>	<b>400,445</b>	<b>274,845</b>
<b>Expenditure on:</b>						
<b>Raising funds:</b>						
Fundraising trading	5	116,588	-	-	116,588	115,924
Charitable activities	6	167,292	-	-	167,292	215,284
<b>Total expenditure</b>		<b>283,880</b>	<b>-</b>	<b>-</b>	<b>283,880</b>	<b>331,208</b>
<b>Net income/(expenditure) before investment gains</b>		<b>116,565</b>		-	<b>116,565</b>	<b>(56,363)</b>
<b>Net gains/(losses) on investments</b>		<b>4,933</b>	<b>-</b>	<b>-</b>	<b>4,933</b>	<b>2,062</b>
<b>Net income/(expenditure) before transfers</b>		<b>121,498</b>	<b>-</b>	<b>-</b>	<b>121,498</b>	<b>(54,301)</b>
Transfers between funds	17	-	-	-	-	-
<b>Net income/(expenditure) before other recognised gains and losses</b>		<b>121,498</b>	<b>-</b>	<b>-</b>	<b>121,498</b>	<b>(54,301)</b>
<b>Net income/ (expenditure) and net movement in funds</b>		<b>121,498</b>	<b>-</b>	<b>-</b>	<b>121,498</b>	<b>(54,301)</b>
<b>Total funds brought forward</b>		<b>664,963</b>	<b>12,606</b>	<b>701,409</b>	<b>1,378,978</b>	<b>1,433,279</b>
<b>Total funds carried forward</b>		<b>786,461</b>	<b>12,606</b>	<b>701,409</b>	<b>1,500,476</b>	<b>1,378,978</b>

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.

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

(A Company Limited by Guarantee)

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

Registered Number 06861684

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

(A Company Limited by Guarantee)

## TRUSTEE APPROVAL

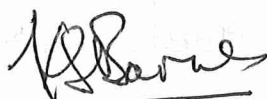
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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.

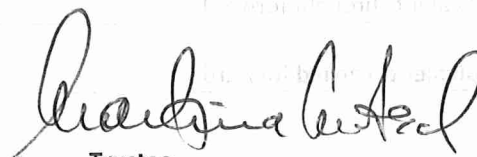
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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)

(Incorporated in England and Wales)

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

# 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 2021

### 1. Accounting Policies

1.1	<b>Basis of preparation of financial statements</b>	
	<p>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.</p> <p>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.</p>	
	<p>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 £.</p>	
1.2	<b>Income</b>	
	<p>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.</p> <p>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.</p>	
1.3	<b>Expenditure</b>	
	<p>Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.</p>	
	<p>All expenditure is accounted for on an accruals basis and the majority of costs are allocated directly to the activity to which they relate.</p> <p>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.</p>	
1.4	<b>Pension costs</b>	
	<p>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.</p>	

# 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 2021

### 1. Accounting Policies (continued)

<b>1.5</b>	<b>Tangible fixed assets and depreciation</b>
	<p>The land and buildings of the charity are deemed as heritage assets in accordance with Section 18 of the Charity Statement of Recommended Practice.</p> <p>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.</p> <p>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.</p> <p>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.</p>
<b>1.6</b>	<b>Investments</b>
	<p>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.</p>
	<p>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.</p>
<b>1.7</b>	<b>Fund accounting</b>
	<p>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.</p>
	<p>Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.</p> <p>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.</p> <p>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.</p>

# 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 2021

### 1. Accounting Policies (continued)

<b>1.8</b>	<b>Interest receivable</b>
	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.
<b>1.9</b>	<b>Debtors</b>
	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.
<b>1.10</b>	<b>Cash at Bank and in hand</b>
	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.
<b>1.11</b>	<b>Liabilities and provisions</b>
	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.
<b>1.12</b>	<b>Employee benefits</b>
	<p>The costs of short term employee benefits are recognised as a liability and expense.</p> <p>The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.</p> <p>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.</p>

# 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 2021

### 1. Accounting Policies (continued)

<b>1.13</b>	<b>Critical accounting estimates and areas of judgment</b>
	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.
	<b>Land and buildings</b> 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.

<b>1.14</b>	<b>Going concern</b>
	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.

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



# 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 2021

3.	Other trading activities					
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2021	2021	2021	2021	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
		<u>109,713</u>	<u>-</u>	<u>-</u>	<u>109,713</u>	<u>110,146</u>
	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
		<u>2,025</u>	<u>-</u>	<u>-</u>	<u>2,025</u>	<u>3,131</u>
	Total 2020	3,131	-	-	3,131	

5.	Raising funds					
	Letting costs and other costs	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2021	2021	2021	2021	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
		<u>116,588</u>	<u>-</u>	<u>-</u>	<u>116,588</u>	<u>115,924</u>
	Total 2020	<u>115,924</u>	<u>-</u>	<u>-</u>	<u>115,924</u>	

# 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 2021

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
	<b>Total</b>	<b>12,235</b>	<b>110,057</b>	<b>45,000</b>	<b>167,292</b>	<b>215,284</b>
	<b>Total 2020</b>	<b>9,797</b>	<b>160,487</b>	<b>45,000</b>	<b>215,284</b>	

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
		<b>19,447</b>	<b>79,984</b>	<b>10,626</b>	<b>110,057</b>	<b>160,487</b>

<b>Total 2020</b>	<b>18,954</b>	<b>117,147</b>	<b>24,386</b>	<b>160,487</b>	
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# 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 2021

<b>8.</b>	<b>Staff costs and emoluments</b>		
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	78,155	75,437
	Social security costs	-	1,017
	Other pension costs	3,738	4,136
	<b>Total</b>	<b>81,893</b>	<b>80,590</b>
	Other pension costs relate to amounts payable by the charity into defined contribution pension schemes on behalf of certain employees.		
	<b>Particulars of employees:</b>		
	<b>The average number of employees during the year was as follows:</b>	<b>2021</b>	<b>2020</b>
	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)		

<b>9.</b>	<b>Governance costs</b>					
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	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
		<b>12,235</b>	<b>-</b>	<b>-</b>	<b>12,235</b>	<b>9,797</b>
	<b>Total 2020</b>	<b>9,797</b>	<b>-</b>	<b>-</b>	<b>9,797</b>	

<b>10.</b>	<b>Net income/(expenditure)</b>		
	This is stated after charging:	<b>2021</b>	<b>2020</b>
	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).

# 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 2021

<b>11. Heritage Assets</b>		
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	<u>701,409</u>	<u>701,409</u>

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.

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

# 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 2021

<b>13.</b>	<b>Investment property</b>	<b>£</b>
	Estimated value of property at 31 December 2020 and 31 December 21	<b>80,000</b>
	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.	

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

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

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)

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

<b>16.</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade creditors	<b>9,002</b>	<b>1,376</b>
	Other taxation and social security	<b>2,007</b>	<b>1,010</b>
	Other creditors	<b>64,423</b>	<b>34,727</b>
	Accruals and deferred income	<b>5,775</b>	<b>5,320</b>
		<b>81,207</b>	<b>42,433</b>

# 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 2021

<b>17. Statement of funds – Current year</b>						
	Balance at 1 January 2021	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 December 2021
	£	£	£	£	£	£
<b>Designated funds</b>						
York Area Major Repairs	166,177	-	(10,626)	92,015	-	247,566
York Area (20 Falsgrave Crescent)	90,465	-	-	-	-	90,465
	<u>256,642</u>	-	<u>(10,626)</u>	<u>92,015</u>	-	<u>338,031</u>
<b>General &amp; Local funds</b>						
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
	<u>408,321</u>	<u>400,445</u>	<u>(273,254)</u>	<u>(92,015)</u>	<u>4,933</u>	<u>448,430</u>
<b>Total Unrestricted funds</b>	<b>664,963</b>	<b>400,445</b>	<b>(283,880)</b>	<b>-</b>	<b>4,933</b>	<b>786,461</b>

All general funds are available for use by the York Area.

Designated funds have been set aside for specific purposes such as property maintenance.

<b>Endowment funds</b>						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	<u>701,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>701,409</u>

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

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

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.

<b>Total of funds</b>	<b>1,378,978</b>	<b>400,445</b>	<b>(283,880)</b>	<b>-</b>	<b>4,933</b>	<b>1,500,476</b>
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# 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 2021

### Statement of funds – prior year

	Balance at 1 January 2020	Income	Expenditure	Transfers in/out	Gains/(losses)	Balance at 31 December 2020
	£	£	£	£	£	£
<b>Designated funds</b>						
York Area (Major Repairs)	166,177	-	-	-	-	166,177
York Area (20 Falsgrave Crescent)	90,465	-	-	-	-	90,465
	<u>256,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>256,642</u>
<b>General &amp; Local funds</b>						
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
	<u>462,622</u>	<u>274,845</u>	<u>(331,208)</u>	<u>-</u>	<u>2,062</u>	<u>408,321</u>
Total Unrestricted funds	<u>719,264</u>	<u>274,845</u>	<u>(331,208)</u>	<u>-</u>	<u>2,062</u>	<u>664,963</u>

<b>Endowment funds</b>						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	<u>701,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>701,409</u>

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

Total of funds	<u>1,433,279</u>	<u>274,845</u>	<u>(331,208)</u>	<u>-</u>	<u>2,062</u>	<u>1,378,978</u>
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# 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 2021

### 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
	<u>1,378,978</u>	<u>400,445</u>	<u>(283,880)</u>	<u>-</u>	<u>4,933</u>	<u>1,500,476</u>

### 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
	<u>1,433,279</u>	<u>274,845</u>	<u>(331,208)</u>	<u>-</u>	<u>2,062</u>	<u>1,378,978</u>



# 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 2021

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)
	<u>786,461</u>	<u>12,606</u>	<u>701,409</u>	<u>1,500,476</u>
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)
	<u>664,963</u>	<u>12,606</u>	<u>701,409</u>	<u>1,378,978</u>

## 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:

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

# 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 2021

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.