

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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# 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 2022

### 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 Preece
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

1133306

#### Registered office

Quaker Meeting House, Friargate, York, YO1 9RL

#### Independent Examiner

Guy Baragwanath FCA, C&GB Associates, 8-10 Millgate, Thirsk YO7 1AX

#### 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, Rorsyth House, Alpha Court, Monks Cross, York YO82 9WN, UK

#### Insurance Broker

David Edwards, Herring House, Henley-in-Arden, B85 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.

## 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 2022

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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 decoration) 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 2022

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Covid-19

The year saw all five Meeting Houses returning to normal, and meetings 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:

Acorns 39

York (Friargate) 143

Harnogate 68

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.

## 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 2022

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 Scorton 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 Bishopthorpe 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

## 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 2022

letting of premises to outside groups on weekdays and Saturdays, and occasionally on Sundays, for 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 Barwick 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: £158,682).

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

Investments recorded over all losses of £8,534 (2021: gains of £4,933) 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 £1,446,934 (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

# 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 2022

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 05851684. The company was incorporated on 27 March 2009. This 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.



## 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 2022

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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 on 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 YACM 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



## **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 2022**

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/](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, 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 Kendall 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).

**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 2022**

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**

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**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 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)(a) of the 2011 Act.

**Independent examiner's statement**

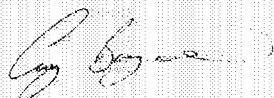
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed 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](mailto:guy@cgb-associates.com)  
[www.cgb-associates.com](http://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**

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	Note	2022 £	2022 £	2022 £	2022 £	2021 £
<b>Income and endowments from:</b>						
Donations and legacies	2	148,016	-	-	148,016	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
<b>Total income and endowments</b>		<b>368,735</b>	<b>-</b>	<b>-</b>	<b>368,735</b>	<b>400,445</b>
<b>Expenditure on:</b>						
Raising funds:						
Fundraising trading	5	188,413	-	-	188,413	116,588
Charitable activities	6	217,280	-	-	217,280	167,292
<b>Total expenditure</b>		<b>405,693</b>	<b>-</b>	<b>-</b>	<b>405,693</b>	<b>283,880</b>
<b>Net (expenditure)/income before investment gains/losses</b>		<b>(44,958)</b>	<b>-</b>	<b>-</b>	<b>(44,958)</b>	<b>116,565</b>
<b>Net (losses)/gains on investments</b>		<b>(8,534)</b>	<b>-</b>	<b>-</b>	<b>(8,534)</b>	<b>4,938</b>
<b>Net (expenditure)/income before transfers</b>		<b>(53,492)</b>	<b>-</b>	<b>-</b>	<b>(53,492)</b>	<b>121,498</b>
<b>Transfers between funds</b>	17	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income/(expenditure) before other recognised gains and losses</b>		<b>(53,492)</b>	<b>-</b>	<b>-</b>	<b>(53,492)</b>	<b>121,498</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>(53,492)</b>	<b>-</b>	<b>-</b>	<b>(53,492)</b>	<b>121,498</b>
<b>Total funds brought forward</b>		<b>786,461</b>	<b>12,606</b>	<b>701,489</b>	<b>1,500,476</b>	<b>1,378,978</b>
<b>Total funds carried forward</b>		<b>732,969</b>	<b>12,606</b>	<b>701,489</b>	<b>1,446,984</b>	<b>1,500,476</b>

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)

<b>BALANCE SHEET</b>					
<b>AS AT 31 DECEMBER 2022</b>					
		<b>2022</b>		<b>2021</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
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	
<b>Current assets</b>					
Debtors	15	27,559		50,358	
Cash at bank and in hand		654,094		696,293	
		681,653		746,651	
Creditors: amounts falling due within one year	16	(58,577)		(61,207)	
Net current assets		623,075		665,436	
<b>Total assets less current liabilities</b>		<b>1,446,984</b>		<b>1,500,476</b>	
Creditors: amounts falling due after one year		-		-	
Net assets	17	1,446,984		1,500,476	
<b>Charity Funds</b>					
Endowment funds	17	701,409		701,409	
Restricted funds	17	12,606		12,606	
Unrestricted funds	17	732,969		786,461	
<b>Total funds</b>		<b>1,446,984</b>		<b>1,500,476</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'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.

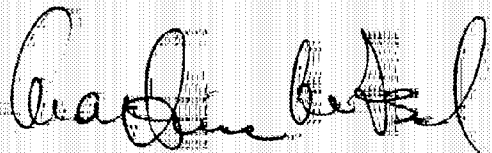
No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Trustees on 18 June 2023 and signed on their behalf by:

Trustee



Trustee



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)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 1. Accounting Policies

<b>1.1</b>	<b>1.1 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 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>	
<b>1.2</b>	<b>1.2 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>	
<b>1.3</b>	<b>1.3 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>	
<b>1.4</b>	<b>1.4 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 2022

### 1. Accounting Policies (continued)

1.5	<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 nominal 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>
1.6	<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>
1.7	<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 2022

### 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>
	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.



# 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 2022

### 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:
	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.

<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.

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	



**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 2022**

<b>3. Other trading activities</b>						
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds	
	2022	2022	2022	2022	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		

<b>4. Investment income</b>						
	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		

<b>5. Raising funds</b>						
Letting costs and other costs	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds	
	2022	2022	2022	2022	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	2,143	
Investment property expenditure	17,123	-	-	17,123	4,848	
	188,413	-	-	188,413	116,588	
Total 2021	116,588	-	-	116,588		

**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 2022**

<b>6. Charitable activities</b>						
	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	79,964	
Major repair projects	-	19,255	-	19,255	10,626	
<b>Total</b>	<b>17,290</b>	<b>149,990</b>	<b>50,000</b>	<b>217,280</b>	<b>167,292</b>	
Total 2021	12,235	110,057	45,000	167,292		

<b>7. Other charitable activities</b>						
	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	
<b>Total</b>	<b>22,164</b>	<b>108,571</b>	<b>19,255</b>	<b>149,990</b>	<b>110,057</b>	
Total 2021	19,447	79,984	10,626	110,057		

# **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 2022**

<b>8. Staff costs and emoluments:</b>		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	109,450	78,156
Social security costs	122	-
Other pension costs	5,984	3,738
<b>Total</b>	<b>109,556</b>	<b>81,894</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>		
The average number of employees during the year was as follows:	<b>2022</b>	<b>2021</b>
Wardens and other support staff (part-time) (1)	12	12
No employees received emoluments in excess of £60,000 in the year to 31 December 2022 (2021: none)		

<b>9. Governance costs:</b>					
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>17,650</b>	<b>-</b>	<b>-</b>	<b>17,650</b>	<b>12,235</b>
<b>Total 2021</b>	<b>12,235</b>	<b>-</b>	<b>-</b>	<b>12,235</b>	

<b>10. Net income/(expenditure)</b>		
This is stated after charging:	<b>2022</b>	<b>2021</b>
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).

# 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 2022

11. Heritage Assets	Meeting Houses 2022	Total 2022
Assets recognised at cost	£	£
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 nominal 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



# **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 2022**

13.	Investment property	£
	Estimated value of property at 31 December 2022	80,000
	The investment property consists of the freehold property at 20-22 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
		27,557	50,350

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
		59,577	81,213



# 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 2022

<b>17. Statement of funds</b>						
<b>- Current Year</b>						
	Balance at 31 January 2022	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 December 2022
	£	£	£	£	£	£
<b>Designated funds</b>						
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
<b>General &amp; Local funds</b>						
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	(35,598)	(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	23,808	-	-	-	(8,534)	15,269
	448,438	360,735	(369,915)	(45,000)	(8,534)	386,326
<b>Total Unrestricted funds</b>	<b>786,461</b>	<b>360,735</b>	<b>(405,693)</b>	<b>-</b>	<b>(8,534)</b>	<b>732,969</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
	701,409	-	-	-	-	701,409

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
	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.

<b>Total of funds</b>	<b>1,500,476</b>	<b>360,735</b>	<b>(405,693)</b>	<b>-</b>	<b>(8,534)</b>	<b>1,446,984</b>
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# **YORK AREA QUAKER MEETINGS 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 2022**

<b>17. Statement of funds</b>						
<b>– Prior Year</b>						
	Balance at 1					Balance at 31
<b>Designated funds:</b>	<b>January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains/</b>	<b>December</b>
				<b>in/out</b>	<b>(Losses)</b>	<b>2021</b>
	£	£	£	£	£	£
York Area Major Repairs...	166,177	-	(10,826)	92,015	-	247,566
York Area (20 Falsgrave Crescent)...	90,465	-	-	-	-	90,465
	256,642	-	(10,826)	92,015	-	338,031
<b>General &amp; Local funds:</b>						
York Area...	67,382	151,010	(29,930)	(61,770)	-	126,692
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)	(8,487)	-	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	448,480
<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>
<b>Endowment funds:</b>						
Friargate Endowment Fund	701,409	-	-	-	-	701,409
	701,409	-	-	-	-	701,409
<b>Restricted funds</b>						
Friargate (Special Gifts) Fund	1,542	-	-	-	-	1,542
Friargate Meeting House Community Use Fund	11,064	-	-	-	-	11,064
	12,606	-	-	-	-	12,606
<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>

# 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 2022

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:	689,046	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:	734,937	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:

- 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 2022**

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**20. Related party transactions**

There were no related party transactions during the period.