

WIRRAL AND CHESTER AREA QUAKER MEETING

England & Wales · Charity number 1134210

Details

Status Registered

Legal form Other

Registered 2010-02-09

Register [View on the Charity Commission register](#)

Contact

Address Area Meeting Clerk
Quaker Meeting House
Union Walk
Frodsham Street
Chester
CH1 3LF

Phone 0151 342 4937

Email wirralchesteram@quaker.org.uk

Website <https://quakermeeting.org/wirral-chester>

Activities

Objects: IS THE FURTHERANCE OF THE GENERAL RELIGIOUS AND CHARITABLE PURPOSES OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN IN THE AREA OF THE WIRRAL AND CHESTER AREA MEETING AND BEYOND

Activities: Strengthen the life and witness of Quaker meetings in Wirral, Chester and beyond; Undertake Quaker service for the relief of suffering at home and abroad; Provide pastoral care for individual members Maintain Quaker meeting houses as places for public worship Administer and maintain the organisation of Wirral and Chester Area Meeting and contribute to the support of Britain Yearly Meeting.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE WIRRAL AND CHESTER
- Cheshire East
- Cheshire West & Chester
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£89,817	£73,208	-	-
2023-12-31	£82,496	£71,309	-	-
2022-12-31	£65,987	£68,854	-	-
2021-12-31	£85,455	£69,910	-	-
2020-12-31	£99,411	£119,621	-	-

Trustees

Name	Role	Appointed
David Bull OBE		2024-01-01
JANE LAXTON		2017-01-01
KENNETH ALBERT GARNER		2017-03-12
Katharine Hooper		2021-11-14
Merril Grundy		2019-09-08
Nicolette Richardson		2024-01-01
Tom Miller		2023-09-10

WIRRAL AND CHESTER AREA QUAKER MEETING

England & Wales - Charity number 1134210

Accounts

Charity registration number 1134210 (England and Wales)

**WIRRAL AND CHESTER AREA MEETING OF QUAKERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



WIRRAL AND CHESTER AREA MEETING OF QUAKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Grundy
K Garner
J Laxton
K Hooper
D Bull (Appointed 1 January 2024)
T Miller
N Richardson (Appointed 1 January 2024)

Charity number 1134210

Independent examiner

Helen Furlong FCCA
Xeinadin North West Limited
46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

Bankers

Barclays Bank Plc
Grange Road
Birkenhead
Merseyside
CH41 6EA

Co-operative Bank Plc
PO Box 250
Skelmersdale
WN8 6GH

Triodos Bank
Brunel House
11 The Promenade
Bristol
BS1 5AS

Skipton Building Society
The Bailey
Harrogate Road

Custodian Trustee

Friends Trust Ltd
Friends House
173 Euston road
London
NW1 2BJ

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

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WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

As a constituent part of Britain Yearly Meeting of the Religious Society of Friends (Quakers), the Area Meeting used to be exempted from registration with the Charity Commission under Statutory Instrument 180 of 1996 and 1598 of 2002. The Area Meeting applied for registration in December 2008, and in February 2010 became a registered charity with the registered charity number 1134210.

The Governing Document adopted by the Area Meeting on 7 September 2007 states that the object of the Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Wirral and Chester and beyond.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit set out in *The Advancement of Religion for the Public Benefit* and the Trustees keep in mind the legal requirements of the Charity Commission that they must 'have regard' to the commission's public benefit guidance 'when exercising any powers or duties to which the guidance is relevant'. The Trustees ensure that the resources of the charity are expended wisely in maintaining peaceful and welcoming places for public worship without charge and providing room hire for local organisations which provide facilities and services needed by the local community. Trustees receive no remuneration and there are no paid employees.

In supporting local and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objects. The Trustees believe that there is no disbenefit or private benefit in our work.

Activities

The Governing Document lists the main activities of the Area Meeting as follows:

- strengthening the life and witness of Quaker meetings both in the area of Wirral and Chester and beyond;
- spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- undertaking Quaker service for the relief of suffering at home and abroad;
- funding the concerns that Quaker meetings in the area of Wirral and Chester or beyond have adopted or agreed to support;
- providing for the pastoral care of individual members and Attenders including assistance to those in need and for education;
- maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
- administering and maintaining the organisation of Wirral and Chester Area Meeting and contributing to the support of Britain Yearly Meeting

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Meetings

The affairs of the Area Meeting are managed by the Area Meeting for Business which meets regularly throughout each year. The three constituent Local Quaker Meetings in Birkenhead, Chester, and Heswall also hold meetings for business which manage the affairs delegated to them by the Area Meeting.

Members

The members of the Area Meeting are all those persons whose names are for the time being recorded in its official register.

Managing Trustees

The Trustees of the Area Meeting are members of the Area Meeting who are nominated by the nominations committee and appointed by the Area Meeting for Business, normally for a term of three years.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

Wirral and Chester Area Quaker Meeting is a registered Charity with the charitable object of the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of the Wirral and Chester Area Quaker Meeting and beyond.

Wirral and Chester Area Quaker Meeting is made up of three Local Meetings - at Birkenhead, Chester and Heswall. These accounts also include Teenage General Meeting which has been under the care of this Area Meeting on behalf of the North West region for the last 16 years. However, the responsibility for TGM was handed over to Manchester and Warrington AM at 31st December 2024. In addition there is an ongoing, vibrant online meeting held every Sunday which currently does not have any funds of its own but is very much considered part of the Area Meeting. The AM accounts themselves also include money collected and expensed separately for the annual gathering at Glenthorne which includes Friends from other AMs.

At Birkenhead Local Meeting there was an encouraging increase in Sunday attendance, including visitors and newcomers, with some regulars attending the weekly Area Meeting on-line meeting for worship. This meant it was possible to keep up the customary round of appeals for local, national and international causes, discussions about Quaker and non-Quaker matters and events involving the wider community, such as a Garden Party during the summer, to which local Quaker meetings were invited, a visit from the Chapels Society and participation in the Wirral Heritage Open Days. Letting of meeting rooms to local organisations also continued. The adjoining cottage, no longer needed for a caretaker, is now rented out through an agent. In order that day to day running of the Meeting House does not devolve to too few people, there is now a Management Group which meets regularly.

Chester Local Meeting has seen average attendance at Meeting for Worship increase to levels last seen before the Covid pandemic. In addition a monthly children's meeting is held. Meetings for Learning continued to be offered on a bi-monthly pattern, as are lunchtime discussion groups. A monthly link group on the 2nd Thursday in the month with short Meeting for Worship and themed discussions, offered the opportunity to meet informally on a different basis to the weekly Meeting for Worship each Sunday. Outreach activity continued, with an open day at the Meeting House as did links with the Chester Mosque, the University of Chester and Churches Together in Chester. A public performance of 'The Priest's Tale,' a one-man play by Michael Mears, was offered on the anniversary of the bombing of Hiroshima and Nagasaki. Individual Friends are active in many community groups locally and wider afield and this has enriched the work of the Local Meeting. Despite many challenges, members of the Local Meeting were active, with other Friends, in Quaker work at HMP Berwyn. Efforts continued to attract more use of the Meeting House by community groups.

Heswall Local Meeting has continued to meet every Sunday throughout the year for Meeting for Worship. Our financial situation continues to improve as it has done for the past few years since difficult decisions were taken by Friends regarding the cottage attached to the Meeting House (now called Peace Cottage). With our usual room hirers and the tenants of Peace Cottage continuing to contribute to our income, our reserves are much healthier and are increasing year on year rather than dwindling. Our outreach included a visit from the Chapels Society and two Wirral Heritage Open Days. In addition, we sent a wall hanging, entitled 'Coat for Peace' to Brumanna High School, Lebanon, following our annual appeal for the school. We are ably represented at Churches Together in Heswall which itself is an active group. A highlight of the year was our celebration of the 100th birthday of one of our Friends – an active member of the meeting who continues to inspire us and sometimes makes us think of another point of view. We have been pleased to welcome a number of keen new attenders. We have battled with new technology: both Local Meeting for Business and Area Meeting are now blended meetings, combining the Friends in the room with those on zoom. When it works, these meetings are a boon to anyone who is unable to come in person, perhaps through illness or infirmity, or to anyone who is away from home but who still wishes to participate in our Quaker life. Area Meeting is held at Heswall a number of times each year as Heswall hosts on behalf of Birkenhead who are not able to set up the blended meeting required. It is therefore essential that the technology works. Steps have been taken to make the process easier and better including the purchase of a laptop, microphone and camera. Teething problems are slowly being resolved and it will enable most Friends to set up the blended meeting.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Wirral and Chester's online gathering for Meeting for Worship continues its service as a space for pastoral and spiritual community for AM members and attenders who log in either regularly or occasionally, with thanks to the rota of Zoom hosts who "keep its doors open".

Attendance has varied from 5 to 14, and the three LMs are represented roughly proportionately to their membership. The average attendance in 2024 was 8, slightly lower than the average attendance of 9 in 2023. One of its most regular attenders has offered these words:

"Online MFW continues to be an upholding, nurturing, gathered space where F/friends minister when moved to do so. This year a long-standing Friend from Chester local Meeting has been attending regularly (he is now very frail). In addition a new young Member from Birkenhead LM often attends when unable to attend at Birkenhead for health reasons. Similarly, a young Friend from Chester LM. Every week we have valuable afterword/ not quite ministry/ chat. On one recent Sunday we had a very moving in-depth discussion for half an hour about bereavement. Everyone benefits greatly from these post meeting times".

In 2024, Wirral and Chester laid down its responsibility for Teenage General Meeting (TGM), after 16 years, as explained below:

Teenage General Meeting (TGM) and Summer School were originally events run by the old Lancashire and Cheshire General Meeting. When General Meeting was laid down in 2007, the responsibility of Summer School was taken on by Manchester and Warrington AM and for TGM by Wirral and Chester AM. This was never intended to be a permanent arrangement.

In early 2024, Wirral and Chester AM sent out a request for a different Area Meeting to take over the responsibility for TGM. Initially there was no response to this request but following further appeals Manchester and Warrington Area Meeting provisionally agreed to take over the running of TGM and approved the decision at its Meeting for Business on 21st July 2024, Summer School and TGM have much in common – the same young people from the same catchment area and both TGM and Summer School are organised by teams of volunteers, with specific jobs being performed by a committee of 3 or 4 Friends.

The main area that Wirral and Chester highlighted when making their decision to hand over TGM, was the difficulty in finding Friends to serve on the TGM committee. When Lancashire and Cheshire GM was laid down, there was a commitment from all the Area Meetings to support TGM and Summer School, both financially and in finding the volunteers needed to organise and run the events. TGM and Summer School benefit from having volunteers from across the Lancashire and Cheshire area. It is unrealistic to expect that a nominations committee from a single Area Meeting can find the committee members from within their Area Meeting, or that they have sufficient knowledge of other Area Meetings to help them fill the places on the committees.

On 12 October 2024, Manchester and Warrington AM hosted a meeting on Zoom to look at how to find Friends for the TGM committee in the future, drawing on the methods used for recruiting the Summer School committee and on the experiences of previous TGM and Summer School committee members. It acknowledged the need for support from all the Area Meetings in the Northwest – East Cheshire, North Wales, Wirral and Chester, Hardshaw and Mann, Pendle Hill, Lancashire Central and North and Manchester and Warrington. Direct invitations were sent to past and present committee members of TGM and Summer School. A follow up meeting was held on Zoom on 14th November and a one-night TGM event was organised at Manchester Mount Street in December.

Members of all three Local Meetings continue to be involved with non-Quaker groups as well, either financially or as volunteers, such as Christian Aid, the Food Bank, Chester Aid to the Homeless, Wirral Ark (charity for the homeless) and CND. In addition, one Friend is appointed by Area Meeting to visit HMP Berwyn regularly, supporting prisoners and holding Meetings for Worship, and this was done most weeks throughout the year. Other Friends from the LMs attended too.

The Area Meeting is still a member of CCPAS (Churches Child Protection Advisory Service), which remains the supporting organisation for technical and procedural advice on safeguarding

We are asked by Britain Yearly Meeting to say in each annual report what we as a charity have done towards sustainability. We find it difficult to say anything new. We have altered our buildings to be as eco-friendly as possible. We encourage Friends to live as simple lives as possible. We feel that sustainability should be in Quakers DNA and not something that requires reporting on each year.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Total expenditure on Quaker activities was £57,959 (2023 £50,339) and total resources expended were £73,209 (2023 £71,309) against a total income of £89,819 (2023 £82,496). Total funds carried forward at the end of 2024 were £195,459 (2023 £178,849).

Our total free reserves are £192,826 which is considered adequate to cover running costs and unforeseen expenditure

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is an unincorporated charity governed by its constitution adopted 9 September 2007 and amended on 9 November 2008.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Grundy

K Garner

J Laxton

K Hooper

D Bull

(Appointed 1 January 2024)

T Miller

N Richardson

(Appointed 1 January 2024)

Recruitment and appointment of trustees

The Managing Trustees met regularly during 2024, covering matters such as safeguarding practices, ensuring insurance cover is fit for purpose, and supporting Local Meetings.

In supporting locally and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objectives. The Trustees believe that there is no disbenefit or private benefit in our work.

The trustees' report was approved by the Board of Trustees.

.....
M Grundy

Trustee

.....
T Miller

Trustee

Date:

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIRRAL AND CHESTER AREA MEETING OF QUAKERS

I report to the trustees on my examination of the financial statements of Wirral and Chester Area Meeting of Quakers (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Helen Furlong FCCA
Xeinadin North West Limited

46 Hamilton Square

Birkenhead

Wirral

Merseyside

CH41 5AR

Date:

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	58,893	816	59,709	51,543	475	52,018
Other trading activities	4	15,362	-	15,362	15,812	-	15,812
Investments	5	2,370	-	2,370	1,618	-	1,618
Other income	6	12,376	-	12,376	13,048	-	13,048
Total income		<u>89,001</u>	<u>816</u>	<u>89,817</u>	<u>82,021</u>	<u>475</u>	<u>82,496</u>
Expenditure on:							
Raising funds	7	1,876	-	1,876	1,913	-	1,913
Charitable activities	8	71,332	-	71,332	69,396	-	69,396
Total expenditure		<u>73,208</u>	<u>-</u>	<u>73,208</u>	<u>71,309</u>	<u>-</u>	<u>71,309</u>
Net income and movement in funds		15,793	816	16,609	10,712	475	11,187
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>177,032</u>	<u>1,817</u>	<u>178,849</u>	<u>166,320</u>	<u>1,342</u>	<u>167,662</u>
Fund balances at 31 December 2024		<u>192,825</u>	<u>2,633</u>	<u>195,458</u>	<u>177,032</u>	<u>1,817</u>	<u>178,849</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		196,849		180,757	
Creditors: amounts falling due within one year	14	<u>(1,391)</u>		<u>(1,908)</u>	
Net current assets			<u>195,458</u>		<u>178,849</u>
The funds of the charity					
Restricted income funds	15		2,633		1,817
Unrestricted funds	16		<u>192,825</u>		<u>177,032</u>
			<u>195,458</u>		<u>178,849</u>

The financial statements were approved by the trustees on

.....
M Grundy
Trustee

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Wirral and Chester Area Meeting of Quakers is an unincorporated charity registered in England and Wales. The registered office is Quaker Meeting House, Union Walk, Frodsham Street, Chester, CH1 3LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Leases

Chester Meeting House is part of a building owned and insured for £900,000 by the Townson Pension Scheme. The rest of the building is sublet by them. The site belongs to the Area Meeting, and is leased to the Townson Pension Scheme until 2125. There is no financial commitment involved.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	58,893	816	59,709	51,543	475	52,018

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Letting and licensing arrangements	15,362	15,812

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,370	1,618

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Acting as agents	1,615	2,618
Rent	10,761	10,430
	<u>12,376</u>	<u>13,048</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Support costs	1,876	1,913
	<u>1,876</u>	<u>1,913</u>

8 Expenditure on charitable activities

	Quaker activities 2024 £	Quaker activities 2023 £
Direct costs		
Grants and donations (see note 9)	14,169	19,890
Share of support and governance costs (see note 10)		
Support	56,083	48,426
Governance	1,080	1,080
	<u>71,332</u>	<u>69,396</u>
Analysis by fund		
Unrestricted funds	<u>71,332</u>	<u>69,396</u>

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Grants payable

	Quaker activities 2024 £	Quaker activities 2023 £
Grants to institutions:		
Donations to BYM	7,256	10,335
Donations to other Quaker bodies	4,433	2,360
Donations to non-Quaker bodies	2,480	7,195
	<u>14,169</u>	<u>19,890</u>

10 Support costs allocated to activities

	2024 £	2023 £
Meeting House costs	46,623	39,722
Other costs	11,336	10,617
Governance costs	1,080	1,080
	<u>59,039</u>	<u>51,419</u>
Analysed between:		
Fundraising	1,876	1,913
Quaker activities	57,163	49,506
	<u>59,039</u>	<u>51,419</u>

11 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,080	1,080
	<u>1,080</u>	<u>1,080</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,391	1,908

15 Restricted funds

	At 1 January 2024 £	Incoming resources £	At 31 December 2024 £
Property fund	1,817	816	2,633
Previous year:	At 1 January 2023 £	Incoming resources £	At 31 December 2023 £
Property fund	1,342	475	1,817

The **Property Fund** receives a half share of the income arising from the Wirral and North Wales Fund, an endowment managed by Friends Trusts Ltd, to be used for the maintenance and repair of Meeting Houses.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Area meeting general fund	9,074	2,500	(9,667)	-	1,907
Glenthorne Retreat	-	6,621	(2,553)	-	4,068
Teenage general meeting	8,270	2,587	(463)	-	10,394
Birkenhead local meeting	50,869	15,506	(12,465)	-	53,910
Chester local meeting	48,494	34,216	(26,551)	-	56,159
Heswall local meeting	60,325	25,956	(19,894)	-	66,387
Acting as agent for special collections	-	1,615	(1,615)	-	-
	177,032	89,001	(73,208)	-	192,825

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Area meeting general fund	13,633	-	(8,409)	3,850	9,074
Winter Gathering	3,850	-	-	(3,850)	-
Teenage general meeting	7,605	1,438	(773)	-	8,270
Birkenhead local meeting	50,044	18,748	(17,923)	-	50,869
Chester local meeting	42,325	32,050	(25,881)	-	48,494
Heswall local meeting	48,863	27,167	(15,705)	-	60,325
Acting as agent for special collections	-	2,618	(2,618)	-	-
	<u>166,320</u>	<u>82,021</u>	<u>(71,309)</u>	<u>-</u>	<u>177,032</u>

Area Meeting Designated Funds

The **Teenage General Meeting Fund** was established during 2008 when the Area Meeting took over the administration on the closure of Lancashire and Cheshire General Meeting. It is a fund designated for the provision of events for children and young people in this and nearby Area Meetings.

The **Local Meeting funds** are primarily for the expenses of each local meeting, but may also be used for the centrally-managed work of the Society of Friends, or other purposes of the Area Meeting, and may be held in the name of the Local Meeting.

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	192,825	2,633	195,458
	<u>192,825</u>	<u>2,633</u>	<u>195,458</u>
	<u><u>192,825</u></u>	<u><u>2,633</u></u>	<u><u>195,458</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	177,032	1,817	178,849
	<u>177,032</u>	<u>1,817</u>	<u>178,849</u>
	<u><u>177,032</u></u>	<u><u>1,817</u></u>	<u><u>178,849</u></u>

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

WIRRAL AND CHESTER AREA QUAKER MEETING

England & Wales - Charity number 1134210

Accounts

Charity registration number 1134210

**WIRRAL AND CHESTER AREA MEETING OF QUAKERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



WIRRAL AND CHESTER AREA MEETING OF QUAKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Grundy K Garner J Laxton K Hooper D Bull T Miller N Richardson	(Appointed 1 January 2024) (Appointed 10 September 2023) (Appointed 1 January 2024)
Charity number	1134210	
Independent examiner	McLintocks (NW) Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	
Bankers	Barclays Bank Plc Grange Road Birkenhead Merseyside CH41 6EA Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6GH Triodos Bank Brunel House 11 The Promenade Bristol BS1 5AS Skipton Building Society The Bailey Harrogate Road	
Custodian Trustee	Friends Trust Ltd Friends House 173 Euston road London NW1 2BJ	

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

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WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

As a constituent part of Britain Yearly Meeting of the Religious Society of Friends (Quakers), the Area Meeting used to be exempted from registration with the Charity Commission under Statutory Instrument 180 of 1996 and 1598 of 2002. The Area Meeting applied for registration in December 2008, and in February 2010 became a registered charity with the registered charity number 1134210.

The Governing Document adopted by the Area Meeting on 7 September 2007 states that the object of the Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Wirral and Chester and beyond.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit set out in *The Advancement of Religion for the Public Benefit* and the Trustees keep in mind the legal requirements of the Charity Commission that they must 'have regard' to the commission's public benefit guidance 'when exercising any powers or duties to which the guidance is relevant'. The Trustees ensure that the resources of the charity are expended wisely in maintaining peaceful and welcoming places for public worship without charge and providing room hire for local organisations which provide facilities and services needed by the local community. Trustees receive no remuneration and there are no paid employees.

In supporting local and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objects. The Trustees believe that there is no disbenefit or private benefit in our work.

Activities

The Governing Document lists the main activities of the Area Meeting as follows:

- strengthening the life and witness of Quaker meetings both in the area of Wirral and Chester and beyond;
- spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- undertaking Quaker service for the relief of suffering at home and abroad;
- funding the concerns that Quaker meetings in the area of Wirral and Chester or beyond have adopted or agreed to support;
- providing for the pastoral care of individual members and Attenders including assistance to those in need and for education;
- maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
- administering and maintaining the organisation of Wirral and Chester Area Meeting and contributing to the support of Britain Yearly Meeting

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Meetings

The affairs of the Area Meeting are managed by the Area Meeting for Business which meets regularly throughout each year. The three constituent Local Quaker Meetings in Birkenhead, Chester, and Heswall also hold meetings for business which manage the affairs delegated to them by the Area Meeting.

Members

The members of the Area Meeting are all those persons whose names are for the time being recorded in its official register.

Managing Trustees

The Trustees of the Area Meeting are members of the Area Meeting who are nominated by the nominations committee and appointed by the Area Meeting for Business, normally for a term of three years.

Achievements and performance

Significant activities and achievements against objectives

Wirral and Chester Area Quaker Meeting is made up of three Local Meetings - at Birkenhead, Chester and Heswall. The accounts also currently include Teenage General Meeting which has been under the care of this Area Meeting on behalf of the North West region for the last 16 years. In addition there is an ongoing, vibrant online meeting held every Sunday which currently does not have any funds of its own but is very much considered part of the Area Meeting.

Birkenhead Meeting continues in good heart. Apart from the normal Meetings for Worship and Business, monthly discussions and appeals, a Garden Party for Area Meeting in June and the taking part in Wirral heritage Open Days, our main concern during 2023 was the use of the cottage that adjoins the Meeting House. Our caretaker retired from duties and became a paying tenant but sadly died in October. New volunteer caretakers were appointed but the arrangements fell through. A new paying tenancy is in place which it is hoped will be mutually satisfactory.

Throughout the year, Chester Local Meeting held Meetings for Worship every Sunday and also at lunchtime on the second Thursday of each month. Meetings for Learning were held covering various topics. In particular a full-day session was hosted in partnership with Woodbrooke Quaker Study Centre. In June, Chester LM hosted twenty GCSE students from the Kings School Chester who were visiting places of worship. An open day was held in October. Bi-monthly 'Let's Talk About...' lunches were held after Meeting for Worship. A system of small friendship circles has continued to form the basis of pastoral care for members and attenders. Pastoral Friends organised our monthly in-person link group meetings.

Heswall Local Meeting have continued to hold weekly meetings for worship. The meeting experienced a reduction of members during the covid pandemic and it is good to report that the numbers attending Sunday Meeting for Worship in 2023, though small, have begun to rise. Management Group is working well in managing the Meeting House and its hirers. Our tenants of the adjacent Peace Cottage are into their third year. This long-term tenancy is what was originally hoped for. Earnings from community letting of the Meeting House have also risen and we have a regular group of mid-week hirers. As a result, our financial situation is improving with good reserves now in place. Friends have continued with studying to improve understanding of local and national issues eg learning of the work of Asylum Link Merseyside. Like Birkenhead Local Meeting, Heswall LM took part in the Wirral Heritage Open Day and enjoyed showing the local community the architectural splendours of the building. A garden party was held in August open to all Friends.

There has been an online Meeting for Worship for Wirral and Chester since lockdown early in 2020. During 2023, on average the number of Friends attending were 3 to 4 from Chester LM, 3 to 4 from Heswall LM and 1 or 2 from Birkenhead LM. In addition a Friend often joins from their home in Aberdeen and another has joined on occasions from Japan, both have previously attended Heswall LM in person. Everyone is muted as the hour begins and occasionally our Meeting for Worship is a silent one but more often than not 1 or 2 Friends will minister. We have had some memorable ministries in 2023. The Online Meeting has a host rota comprising 8 hosts across all 3 Local Meetings. The host for the week sends out the e-invitations for that week's Meeting to everyone on the mailing list, with only the hosts having access to these email details. The host rota is devised every 3 months by the Convenor with the back-up of a call out on the What's App group should a replacement be needed. Friends who attend online feel it is a pleasure to be part of the Meeting, knowing that those who cannot always go to a Meeting House can enjoy some fellowship from the comfort of their own home.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Wirral and Chester Area Meeting continues to be responsible for the administration of Teenage General Meeting which provides activities for young people aged 13 to 18 associated with Quaker Meetings in the North West of England and North Wales. They have around 60 young people on the mailing list and a consistent average of 20 young people at each TGM weekend. In addition to the seven Area Meetings in the TGM catchment (Wirral and Chester, North Wales, Pendle Hill, Manchester and Warrington, Lancashire Central and North, Hardshaw and Mann, and East Cheshire) a small number of teenagers from Worcester and Shropshire, and Central England have connections with TGM through Summer School and other events. As well as the 'adult' committee members, there are currently five young people on the committee, very actively involved with the organising. There is one regular volunteer helper as well as several volunteers who have offered support as and when it is needed. A minimum of five helpers (from the committee and the volunteers) are needed at each weekend event to achieve an adult to young person ratio of 1:5 as per BYM's guidelines. There were three TGMs in 2023: Manchester; Liverpool; and Stockport. These included workshops and local museum visits. Three are planned for 2024 but venues are yet to be confirmed to meet accessibility needs.

Members of all three Local Meetings continue to be involved with non-Quaker groups as well, either financially or as volunteers, such as Christian Aid, the Food Bank, Chester Aid to the Homeless, Wirral Ark (charity for the homeless) and CND. In addition, one Friend is appointed by Area Meeting to visit HMP Berwyn regularly, supporting prisoners and holding Meetings for Worship, and this was done most weeks throughout the year.

The Area Meeting is still a member of CCPAS (Churches Child Protection Advisory Service), which remains the supporting organisation for technical and procedural advice on safeguarding matters.

Financial review

Total expenditure on Quaker activities was £50,339 (2022 £49,846) and total resources expended were £71,309 (2022 £72,026) against a total income of £82,496 (2022 £65,987). Total funds carried forward at the end of 2023 were £178,849 (2022 £167,662).

Our total free reserves are £177,032 which is considered adequate to cover running costs and unforeseen expenditure

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is an unincorporated charity governed by its constitution adopted 9 September 2007 and amended on 9 November 2008.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Williams	(Resigned 31 October 2023)
M Grundy	
K Garner	
J Laxton	
K Hooper	
P Vernon	(Resigned 31 December 2023)
D Bull	(Appointed 1 January 2024)
T Miller	(Appointed 10 September 2023)
N Richardson	(Appointed 1 January 2024)

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Recruitment and appointment of trustees

The Managing Trustees met regularly during 2023, covering matters such as safeguarding practices, ensuring insurance cover is fit for purpose, and supporting Local Meetings.

In supporting locally and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objectives. The Trustees believe that there is no disbenefit or private benefit in our work.

The trustees' report was approved by the Board of Trustees.



.....
M Grundy
Trustee



.....
T Miller
Trustee

Date: 17/9/2024

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIRRAL AND CHESTER AREA MEETING OF QUAKERS

I report to the trustees on my examination of the financial statements of Wirral and Chester Area Meeting of Quakers (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



McLintocks (NW) Limited

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

Dated: 17.9.24...

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	51,543	475	52,018	42,696	-	42,696
Other trading activities	4	15,812	-	15,812	13,050	-	13,050
Investments	5	1,618	-	1,618	275	-	275
Other income	6	13,048	-	13,048	13,138	-	13,138
Total income		<u>82,021</u>	<u>475</u>	<u>82,496</u>	<u>69,159</u>	<u>-</u>	<u>69,159</u>
Expenditure on:							
Raising funds	7	1,913	-	1,913	1,335	-	1,335
Charitable activities	8	69,396	-	69,396	70,691	-	70,691
Total expenditure		<u>71,309</u>	<u>-</u>	<u>71,309</u>	<u>72,026</u>	<u>-</u>	<u>72,026</u>
Net income/(expenditure)		10,712	475	11,187	(2,867)	-	(2,867)
Transfers between funds		-	-	-	8,185	(8,185)	-
Net movement in funds	11	10,712	475	11,187	5,318	(8,185)	(2,867)
Reconciliation of funds:							
Fund balances at 1 January 2023		166,320	1,342	167,662	161,002	9,527	170,529
Fund balances at 31 December 2023		<u>177,032</u>	<u>1,817</u>	<u>178,849</u>	<u>166,320</u>	<u>1,342</u>	<u>167,662</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		180,757		169,539	
Creditors: amounts falling due within one year	14	<u>(1,908)</u>		<u>(1,877)</u>	
Net current assets			<u>178,849</u>		<u>167,662</u>
Net assets excluding pension liability			<u>178,849</u>		<u>167,662</u>
			=====		=====
The funds of the charity					
Restricted income funds	15		1,817		1,342
Unrestricted funds			<u>177,032</u>		<u>166,320</u>
			<u>178,849</u>		<u>167,662</u>
			=====		=====

The financial statements were approved by the trustees on ...17.9.24



M Grundy
Trustee

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Wirral and Chester Area Meeting of Quakers is an unincorporated charity registered in England and Wales. The registered office is Quaker Meeting House, Union Walk, Frodsham Street, Chester, CH1 3LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Leases

Chester Meeting House is part of a building owned and insured for £900,000 by the Townson Pension Scheme. The rest of the building is sublet by them. The site belongs to the Area Meeting, and is leased to the Townson Pension Scheme until 2125. There is no financial commitment involved.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	<u>51,543</u>	<u>475</u>	<u>52,018</u>	<u>42,696</u>	<u>-</u>	<u>42,696</u>

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Room hire	<u>15,812</u>	<u>13,050</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>1,618</u>	<u>275</u>

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	2,618	5,482
Rents received	10,430	7,656
	<u>13,048</u>	<u>13,138</u>

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Support costs	1,913	1,335
	<u>1,913</u>	<u>1,335</u>

8 Expenditure on charitable activities

	Quaker activities 2023 £	Quaker activities 2022 £
Direct costs		
Grants and donations (see note 9)	19,890	21,100
Share of support and governance costs (see note 10)		
Support	48,426	48,511
Governance	1,080	1,080
	<u>69,396</u>	<u>70,691</u>
Analysis by fund		
Unrestricted funds	<u>69,396</u>	<u>70,691</u>

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Grants payable

	Quaker activities 2023 £	Quaker activities 2022 £
Grants to institutions:		
Donations to BYM	10,335	19,358
Donations to other Quaker bodies	2,360	1,062
Donations to non-Quaker bodies	7,195	680
	<u>19,890</u>	<u>21,100</u>

10 Support costs allocated to activities

	2023 £	2022 £
Meeting House costs	39,722	30,859
Other costs	10,617	18,987
Governance costs	1,080	1,080
	<u>51,419</u>	<u>50,926</u>
Analysed between:		
Fundraising	1,913	1,335
Quaker activities	49,506	49,591
	<u>51,419</u>	<u>50,926</u>

11 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,080	1,080

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	1,908	1,877
	<u> </u>	<u> </u>

15 Restricted funds

	At 1 January 2023	Incoming resources	Transfers	At 31 December 2023
	£	£	£	£
Property fund	1,342	475	-	1,817
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Transfers	At 31 December 2022
	£	£	£	£
Property fund	1,342	-	-	1,342
Children's fund	8,185	-	(8,185)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	9,527	-	(8,185)	1,342
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The **Property Fund** receives a half share of the income arising from the Wirral and North Wales Fund, an endowment managed by Friends Trusts Ltd, to be used for the maintenance and repair of Meeting Houses.

The **Children's Fund** was created from money donated by a Chester Friend. The fund was restricted with the primary aim of providing continuing support for the American Exchange, and the Area Meeting was asked to consider paying £500 each year for that purpose. The Area Meeting could spend both the capital and the income, and after at least 5 years the Area Meeting could spend all of the fund on work for children and young people, or transfer what remained to the General Fund of the Area Meeting. The decision was taken to close this fund and the balance of £8,185 was transferred to the general funds.

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Area meeting general fund	13,633	-	(8,409)	3,850	9,074
Winter Gathering	3,850	-	-	(3,850)	-
Teenage general meeting	7,605	1,438	(773)	-	8,270
Birkenhead local meeting	50,044	18,748	(17,923)	-	50,869
Chester local meeting	42,325	32,050	(25,881)	-	48,494
Heswall local meeting	48,863	27,167	(15,705)	-	60,325
Acting as agent for special collections	-	2,618	(2,618)	-	-
	<u>166,320</u>	<u>82,021</u>	<u>(71,309)</u>	<u>-</u>	<u>177,032</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Area meeting general fund	5,401	-	(8,318)	16,550	13,633
Winter Gathering	7,700	-	(3,850)	-	3,850
Teenage general meeting	6,689	2,310	(1,394)	-	7,605
Birkenhead local meeting	48,814	13,315	(10,328)	(1,757)	50,044
Chester local meeting	50,171	26,873	(29,951)	(4,768)	42,325
Heswall local meeting	42,227	23,489	(15,013)	(1,840)	48,863
Acting as agent for special collections	-	3,172	(3,172)	-	-
	<u>161,002</u>	<u>69,159</u>	<u>(72,026)</u>	<u>8,185</u>	<u>166,320</u>

WIRRAL AND CHESTER AREA MEETING OF QUAKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds

(Continued)

Area Meeting Designated Funds

The **Winter Gathering Fund** - By agreement with North Wales Area Meeting the Winter Gathering Committee uses this fund to administer a residential weekend for both Area Meetings. The Gathering is usually held in February or March, and so this fund uses an accounting period from July to June, so as to show the complete income and expenditure for one Gathering. Using an accounting period from January to December would give a misleading impression by showing the expenditure for one gathering and the income for the next. Payments from Local Meetings to the Winter Gathering Fund are technically transfers, but they are shown in these accounts as income and expenditure to avoid the complexity created by the overlapping financial years.

The **Teenage General Meeting Fund** was established during 2008 when the Area Meeting took over the administration on the closure of Lancashire and Cheshire General Meeting. It is a fund designated for the provision of events for children and young people in this and nearby Area Meetings.

The Local Meeting funds are primarily for the expenses of each local meeting, but may also be used for the centrally-managed work of the Society of Friends, or other purposes of the Area Meeting, and may be held in the name of the Local Meeting.

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	177,032	1,817	178,849
	<u>177,032</u>	<u>1,817</u>	<u>178,849</u>
	<u><u>177,032</u></u>	<u><u>1,817</u></u>	<u><u>178,849</u></u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	166,320	1,342	167,662
	<u>166,320</u>	<u>1,342</u>	<u>167,662</u>
	<u><u>166,320</u></u>	<u><u>1,342</u></u>	<u><u>167,662</u></u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

WIRRAL AND CHESTER AREA QUAKER MEETING

England & Wales - Charity number 1134210

Accounts

Wirral and Chester Area Quaker Meeting

Annual report and accounts
for the year ending 31 December 2022

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Report of the Trustees

Wirral and Chester Area Quaker Meeting is a registered Charity with the charitable object of the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of the Wirral and Chester Area Quaker Meeting and beyond.

Wirral and Chester Area Quaker Meeting is made up of three Meetings at Birkenhead, Chester and Heswall.

Birkenhead Meeting House was open on two days as part of the Wirral Heritage Open Days, which brought an opportunity to show 53 visitors around the building, many of whom commented appreciatively. During the year, the Meeting held monthly discussions on a range of topics including the disabling effect of modern communication technology on older people, kindness, spirituality, and the contemporary meaning of pacifism. Much background work was done to enable the Meeting's caretaker of many years to become a rent-paying tenant of the Meeting House cottage.

At Chester Meeting, the children's committee was delighted to start offering a Children's Meeting once a month again. A series of Meetings for Learning was held, reading from Craig Barnett's book, "Quaker Renewal", concerning issues central to fostering the spiritual life of the Meeting. In addition, social events were held each month in order to develop the Meeting's sense of community. The Meeting invested in new IT equipment to enable 'blended' meetings to be held occasionally, i.e. meetings where some people attend in person and others attend via Zoom.

Heswall Meeting House was also open for Wirral Heritage Open Days, with 17 visitors, and the Meeting had a stall at the Wirral Earth Festival held in West Kirby in September. Two study groups were held at the Meeting House, one on the meaning of Easter and the other on the Quaker response to the war in Ukraine. The Meeting also arranged local walks for members of Area Meeting. The financial position improved with rental income from Peace Cottage (formerly the Warden's House) and a steady number of outside lettings.

Wirral and Chester Area Meeting has also been holding online Meetings for Worship since the onset of the pandemic. This is now a stable and supportive group of Friends who really value the opportunity to join in collective worship and fellowship. It has enabled Friends to attend who would have difficulty in getting to the Meeting Houses. In addition, some Friends attend the online Meetings for Worship run by Woodbrooke Conference Centre.

Wirral and Chester Area Meeting continues to be responsible for the administration of Teenage General Meeting, TGM, which provides activities for young people aged 13 to 18 associated with Quaker Meetings in the North West of England and North Wales. They have 64 teenagers on the mailing list. There were three meetings planned for 2022 but only two took place, both in person, one at Lancaster Meeting House and the other at Chirk bunkhouse. There are three meetings planned for 2023. Ex TGMers have developed Young Friends Regional Meeting for 18 to 25 year olds overseen by East Cheshire Area Meeting.

Along with Central England, North Wales, and South East Scotland Area Meetings, Wirral and Chester Area Meeting has been one of the supporting Area Meetings for the Quaker Concern for the Abolition of Torture, Q-CAT. At their meeting in November 2022, Q-CAT Trustees regretfully took the decision to lay down the charity by the end of 2023 because it has not been possible in the last few years to find new trustees, and the present ones felt unable to continue beyond the time needed to lay down the charity.

On safeguarding matters, Wirral and Chester Area Meeting continues to model its policy on that of Thirtyone:eight (previously the Churches Child Protection Advisory Service), which remains the supporting organisation for technical and procedural advice on these matters.

The charity's trustees met five times during 2022, four in person and one via zoom. Matters dealt with included safeguarding practices, ensuring insurance cover is fit for purpose, and supporting Local Meetings with issues such as the underletting of part of the building at 30A Frodsham Street, Chester (the building where the Meeting House is located) by Townson Properties to a new tenant. Details of the trustees who served during the year, together with other legal and administrative information, are included in the accounts. There are no trustees' expenses.

Total expenditure on Quaker activities was £58,639 and total resources expended were £68,854 against a total income of £65,987. Total funds carried forward at the end of 2022 were £167,662. Our total free reserves are £166,320 which is considered adequate to cover running costs and unforeseen expenditure.

Diane Williams (clerk to trustees)

Merril Grundy (AM treasurer)

June 2023

Statement of the Trustees' Responsibilities

The trustees 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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities FRS 102 SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Charitable Object and Public Benefit

Wirral and Chester Area Quaker Meeting is a registered Charity with the charitable object of the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of the Wirral and Chester Area Quaker Meeting and beyond.

The activities are aimed at strengthening the life and witness of Quaker meetings in Wirral, Chester and beyond by providing and maintaining Quaker Meeting Houses as places for public worship which are open and accessible to everyone, without charge. This public benefit is enhanced by the provision of pastoral care and by supporting local initiatives such as food banks. The geographical extent of the public benefit is increased considerably by financial and other support of Britain Yearly Meeting of the Religious Society of Friends (Quakers) whose work for the public benefit is described in their own Trustees' Annual Report.

Heswall and Birkenhead Quaker Meeting Houses hire rooms at low rates to local voluntary and non-profit making organisations which serve their local communities.

The Trustees have considered the Charity Commission's guidance on public benefit set out in *The Advancement of Religion for the Public Benefit* and the Trustees keep in mind the legal requirements of the Charity Commission that they must 'have regard' to the commission's public benefit guidance 'when exercising any powers or duties to which the guidance is relevant'. The Trustees ensure that the resources of the charity are expended wisely in maintaining peaceful and welcoming places for public worship without charge and providing room hire for local organisations which provide facilities and services needed by the local community. Trustees receive no remuneration and there are no paid employees.

In supporting local and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objects. The Trustees believe that there is no disbenefit or private benefit in our work.

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 14

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Helen Furlong FCCA

McLintocks (NW) Limited
46 Hamilton Square
Birkenhead
Wirral
CH41 5AR

Statement of Financial Activities	Unrestricted	Restricted	2022	2021
Incoming and endowments from				
Charitable activities	68,884	0	68,884	85,410
Investments	275	0	275	45
Total income and endowments	69,159	0	69,159	85,455
Expenditure on				
Charitable activities	72,026	0	72,026	69,910
Total expenditure	72,026	0	72,026	69,910
Net income	(2,867)	0	(2,867)	15,545
Reconciliation of Funds				
Total balances brought forward, 1 Jan	161,002	9,527	170,529	154,984
Transfer between funds	8,185	(8,185)	0	0
Total funds carried forward, 31 Dec	166,320	1,342	167,662	170,529

Note 2

Note 3

Note 4

Balance Sheet - Assets	Unrestricted	Restricted	2022	2021
Current assets				
Debtors	0	0	0	0
Short term deposits	67,460	0	67,460	62,184
Cash at bank	100,737	1,342	102,079	110,029
Total current assets	168,197	1,342	169,539	172,214
Liabilities				
Creditors: due within one year	1,877	0	1,877	1,685
Net current assets	166,320	1,342	167,662	170,529
Total assets less current liabilities	166,320	1,342	167,662	170,529
Creditors: due after one year	0	0	0	0
Provisions for liabilities and charges	0	0	0	0
Net assets	166,320	1,342	167,662	170,529

Balance Sheet - Analysis of Funds	Unrestricted	Restricted	2022	2021
Area Meeting General Fund	13,632		13,632	5,401
Winter Gathering	3,850		3,850	7,700
Teenage General Meeting	7,605		7,605	6,689
Birkenhead Local Meeting	50,044		50,044	48,814
Chester Local Meeting	42,326		42,326	50,171
Heswall Local Meeting	48,863		48,863	42,227
Property Fund		1,342	1,342	1,342
Children's Fund		0	0	8,185
Totals for all funds	166,320	1,342	167,662	170,529

1 ACCOUNTING POLICIES

Wirral and Chester Area Quaker Meeting is an unincorporated charity registered in England and Wales.

a) Accounting convention

The accounts have been prepared in accordance with the charity's Governing Document, and '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 (FRS 102) (effective 1 January 2019)'. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements are prepared under the historical cost convention as modified by revaluation of certain fixed assets and certain financial instruments at fair value. The principal accounting policies are set out below.

b) Going concern

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

c) Incoming Resources and Revenue Recognition

All income resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

d) Resources expended

All expenditure is accounted for on an accruals basis and related costs aggregated into categories. Costs are allocated between direct charitable costs, support and governance costs and other costs according to the nature of the cost. A detailed analysis of the allocation of costs is given in note 4.

e) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts.

f) Financial instruments

The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the futures receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate of method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and are subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

g) Employee benefits

In previous years the cost of any unused holiday entitlement was recognised in the period in which the employee's services are received.

The Charity previously operated a defined contribution pension scheme and the pension charge represented the amounts payable from the Charity to the fund in respect of the year.

However, there were no employees in 2021 and this continues to be the case in 2022.

h) Operating Leases

Chester Meeting House is part of a building owned and insured for £900,000 by the Townson Pension Scheme. The rest of the building is sublet by them. The site belongs to the Area Meeting, and is leased to the Townson Pension Scheme until 2125. There is no financial commitment involved.

2 ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
Donations and legacies	42,696	0	42,696	59,884
Other trading activities	13,050	0	13,050	5,081
Income from Charitable activities	0	0	0	0
Other income	13,138	0	13,138	20,445
Total income and endowments	68,884	0	68,884	85,410

3 ANALYSIS OF INCOME FROM INVESTMENTS

	Unrestricted	Restricted	2022	2021
Bank Interest	275	0	275	45
Wirral and North Wales Fund	0	0	0	0
Total income from investments	275	0	275	45

4 ANALYSIS OF CHARITABLE ACTIVITIES

Support costs	2022	2021
Total Support Costs	46,774	46,990
Quaker activities before support costs	13,200	11,156
Support costs allocated to Quaker activities	45,439	45,721
Quaker activities with support costs	58,639	56,877
Generating funds before support costs	0	0
Support costs allocated to Generating funds	1,335	1,269
Generating Funds with support costs	1,335	1,269

The support costs cover the costs of running the Meeting Houses. They are allocated between Quaker activities and Generating funds according to the approximate usage of the buildings by Quakers and by others hiring rooms. Covid and the closure restrictions affected this split compared to previous years. These changes have continued particularly with Chester Meeting House who have ceased hiring out the rooms.

Trustees and examiners	2022	2021
Refunds of expenses to Trustees as Trustees	0	0
Refund of other expenses to Trustees	0	284
Fees for examination or audit	1,080	816
Other costs of governance	0	0
Total	1,080	1,100

Paid Employees	2022	2021
Staff Wages and Salaries	0	1,411
Employer's NI contributions	0	377
Employer's pension contributions	0	0
Total	0	1,787

By the end of 2020 and through the whole of 2021, there were no employees of the Area Meeting. However, there were final severance payments made in January 2021 and the final HMRC payments needed. There is one unpaid voluntary caretaker.

Activities undertaken	
Area Meeting General Fund	8,318
Winter Gathering	3,850
Teenage General Meeting	1,394
Birkenhead Local Meeting	10,328
Chester Local Meeting	29,951
Heswall Local Meeting	15,013
Total resources expended	68,854

5 GRANT AND DONATIONS

	Unrestricted	Restricted	2022	2021
Donations to BYM	19,358	0	19,358	15,600
Donations to other Quaker bodies	1,062	0	1,062	1,062
Donations to non-Quaker bodies	680	0	680	7,860
Grants to individuals (hardship)	0	0	0	0
Grants to individuals (education)	0	0	0	0
Grants to individuals (other)	0	0	0	0
Totals	21,100	0	21,100	24,522

6 PROPERTIES

Insured value of properties	Land and buildings	Contents	Date of valuation
Birkenhead Meeting House and cottage	1,258,769	68,398	
Chester Meeting House	see below	37,179	
Heswall Meeting House and cottage	1,152,544	52,963	
Totals	2,298,977	153,378	

Chester Meeting House is part of a building owned and insured by The Townson Pension Scheme. The rest of the building is sublet by them. The freehold land belongs to the Area Meeting, and is leased to The Townson Pension Scheme until 2125.

7 DEBTORS AND CREDITORS

7a - Debtors and prepayments	2022	2021
Other debtors		
Deposit for Winter Gathering	0	0
Totals	0	0
7b - Creditors and Accruals	2022	2021
Area Meeting General Fund	1,625	1,479
Birkenhead LM	252	206
Totals	1,877	1,685

8 CASH AT BANK

Cash at bank includes one restricted account, the Property Fund of £1,342.

9 DESIGNATED, RESTRICTED AND ENDOWMENT FUNDS

Unrestricted funds are freely available for any purpose of the Area Meeting.

Designated funds are unrestricted funds which are set aside for specific purposes, but remain at the discretion of the Area Meeting.

Restricted funds have been earmarked by the donor or testator for certain specific purposes.

Endowment funds must usually have their capital preserved, but the income can be used for the purposes specified by the donor or testator.

Area Meeting Designated Funds

The **Winter Gathering Fund** - By agreement with North Wales Area Meeting the Winter Gathering Committee uses this fund to administer a residential weekend for both Area Meetings. The Gathering is usually held in February or March, and so this fund uses an accounting period from July to June, so as to show the complete income and expenditure for one Gathering. Using an accounting period from January to December would give a misleading impression by showing the expenditure for one gathering and the income for the next. Payments from Local Meetings to the Winter Gathering Fund are technically transfers, but they are shown in these accounts as income and expenditure to avoid the complexity created by the overlapping financial years.

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The **Local Meeting funds** are primarily for the expenses of each local meeting, but may also be used for the centrally-managed work of the Society of Friends, or other purposes of the Area Meeting, and may be held in the name of the Local Meeting.

Area Meeting Restricted Funds

The **Property Fund** receives a half share of the income arising from the Wirral and North Wales Fund, an endowment managed by Friends Trusts Ltd, to be used for the maintenance and repair of Meeting Houses.

The **Children's Fund** was created from money donated by a Chester Friend. The fund was restricted with the primary aim of providing continuing support for the American Exchange, and the Area Meeting was asked to consider paying £500 each year for that purpose. The Area Meeting could spend both the capital and the income, and after at least 5 years the Area Meeting could spend all of the fund on work for children and young people, or transfer what remained to the General Fund of the Area Meeting. The decision was taken to close this fund and the balance of £8,185 was transferred to the general funds.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
Current assets/liabilities	166,320	1,342	167,622

11 FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES

Pension commitments

As there were no employees during 2022, there are no pension commitments.

12 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13 OTHER SERVICES PROVIDED BY OUR INDEPENDENT EXAMINERS

In common with many other charities of our size and nature we use our independent examiners to help prepare returns and assist with the preparation of the financial statements.

14 ACTING AS AGENT

10 - Acting as Agent	Income	
	2022	2021
Receipts to pass on to other bodies		
Contributions for AM	0	0
Contributions for BYM	0	0
Donations for other Quaker bodies	0	0
Donations for non-Quaker bodies	0	0
Special collections	3,172	2,799
Other receipts to pass on	0	0
Totals	3,172	2,799

15 LEGAL AND ADMINISTRATIVE INFORMATION

Constitution and governance - As a constituent part of Britain Yearly Meeting of the Religious Society of Friends (Quakers), the Area Meeting used to be excepted from registration with the Charity Commission under Statutory Instrument 180 of 1996 and 1598 of 2002. The Area Meeting applied for registration in December 2008, and in February 2010 became a registered charity with the registered charity number 1134210.

The Governing Document adopted by the Area Meeting on 7/9/2007 states that the object of the Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Wirral and Chester and beyond.

Activities - The Governing Document lists the main activities of the Area Meeting as follows:

- i) strengthening the life and witness of Quaker meetings both in the area of Wirral and Chester and beyond;
- ii) spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- iii) undertaking Quaker service for the relief of suffering at home and abroad;
- iv) funding the concerns that Quaker meetings in the area of Wirral and Chester or beyond have adopted or agreed to support;
- v) providing for the pastoral care of individual members and Attenders including assistance to those in need and for education;
- vi) maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
- vii) administering and maintaining the organisation of Wirral and Chester Area Meeting and contributing to the support of Britain Yearly Meeting.

Meetings - The affairs of the Area Meeting are managed by the Area Meeting for Business which meets regularly throughout each year. The three constituent Local Quaker Meetings in Birkenhead, Chester, and Heswall also hold meetings for business which manage the affairs delegated to them by the Area Meeting.

Members - The members of the Area Meeting are all those persons whose names are for the time being recorded in its official register.

Managing Trustees - The Trustees of the Area Meeting are members of the Area Meeting who are nominated by the nominations committee and appointed by the Area Meeting for Business, normally for a term of three years.

The following persons served as trustees during 2022: Penny Vernon (clerk), Merrill Grundy (treasurer), Ken Garner, Jane Laxton, Katy Hooper, Diane Williams (from 11.05.22), Sheila Houldin (to 16.01.22), Deirdre Stubbs (to 13.03.22)

The following persons are serving as trustees during 2023: Diane Williams (clerk), Merrill Grundy (treasurer), Ken Garner, Jane Laxton, Katy Hooper and Penny Vernon.

Officers during 2022

Clerk: Penny Vernon, Treasurer: Merrill Grundy

Address for Correspondence

The Area Meeting Clerk, Quaker Meeting House, Union Walk, Frodsham Street, Chester, CH1 3LF

Email: wirralchesteram@quaker.org.uk

Meeting House Addresses

Quaker Meeting House, 83 Park Road South, Birkenhead CH43 4UU

Quaker Meeting House, Union Walk, Frodsham Street, Chester CH1 3LF

Quaker Meeting House, North Drive, Heswall CH60 0BD

Independent Examiners

McLintocks (NW) Limited

46 Hamilton Square, Birkenhead, Wirral CH41 5AR

Bankers

Barclays Bank, Grange Road, Birkenhead, Merseyside CH41 6EA,

Co-operative Bank, PO Box 250, Skelmersdale, WN8 6GH

Skipton Building Society, Principal Office, The Bailey, Skipton, North Yorkshire, BD23 1DN

Triodos Bank, Brunel House, 11 The Promenade, Bristol BS1 5AS.

Custodian Trustee

Friends Trusts Ltd., Friends House, 173 Euston Road, London NW1 2BJ

Registered Charity 237698

WIRRAL AND CHESTER AREA QUAKER MEETING

England & Wales - Charity number 1134210

Accounts

Wirral and Chester Area Quaker Meeting

Annual report and accounts
for the year ending 31 December 2021

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Report of the Trustees

Wirral and Chester Area Quaker Meeting is a registered Charity with the charitable object of the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of the Wirral and Chester Area Quaker Meeting and beyond.

Wirral and Chester Area Quaker Meeting is made up of three Meetings at Birkenhead, Chester and Heswall.

Birkenhead Meeting continued to meet regularly in 2021 though still with small numbers. The average attendance in 2021 was nine, one down on the previous year. Some Friends had continued to attend the Sunday Area meeting zoom meetings and found that very supportive. Activities have included monthly post-meeting discussions and collections for monthly appeals a mixture of Quaker, local and wider world cause. The Meeting House was open for Wirral Heritage Open Days. Social activities were restarted as were post-meeting refreshments and lettings of the Meeting House following the relaxation of covid rules. The Meeting House and grounds are maintained in good repair.

Chester Meeting returned to holding Sunday Meetings for Worship in person at the Meeting House. Elders held Meetings for Learning on zoom and the Healing and Support group has continued to meet monthly on zoom. The newsletter and Friendship circles set up by Overseers have provided much needed support. The new caretaking arrangements and closure of the room hire business have been welcomed and work continues on simplifying our meeting. The financial position of the meeting continues to be strong.

At Heswall, Meeting for Worship has continued to be held in person when restrictions allowed. Members have continued to help host Sunday Area Meeting for Worship zoom meeting. Heswall has invested in technology and offered hosting that enables blended meetings for Local and Area Meetings to be successfully held. Regular appeals have been held for a number of causes, including Quaker, local and wider world issues. Outreach and social events have been held including being part of Wirral Heritage Open Days and Churches Together in Heswall events. The new notice board, put up in conjunction with the Unitarians, enables the meeting to clearly promote our identity and values. Peace Cottage continues to be successfully let, putting the financial position on a strong footing. Heswall established a Management Group during covid to do the work of a number of previous committees and the previous warden and this continues to be a successful way of looking after the work of the meeting.

Total expenditure on Quaker activities was £53,977 and total resources expended were £69,910 against a total income of £85,455. Total funds carried forward at the end of 2021 were £170,529. The Acting As Agent total, appeals and collections, comes to £2,799.

We have kept in touch with the small number of Children and Young People and some have returned to meeting in person. Unfortunately the American Exchange programme, which has been run for well over 30 years, was laid down.

Wirral and Chester Area Meeting continues to be responsible for the administration of Teenage General Meeting which provides activities for young people aged 13 to 18 associated with Quaker Meetings in the North West of England and North Wales. They have 38 teenagers on the

mailing list. There were three meetings during 2021, two on zoom and one at Stockport.

Several of our members continue to work with refugees in various ways and the Area Meeting continues to support the Quaker Concern for the Abolition of Torture (Q-CAT).

Members of all three Meetings continue to be involved with non-Quaker groups as well, either financially or as volunteers, such as Christian Aid, the Food Bank, Chester Aid to the Homeless, Wirral Ark (charity for the homeless) and CND.

Woodbrooke Conference Centre is still a much-valued resource with many online courses for those in Quaker roles and post covid attendance in person. Some Friends have attended the Sunday zoom Meeting for Worship.

The Area Meeting is still a member of CCPAS (Churches Child Protection Advisory Service), which remains the supporting organisation for technical and procedural advice on safeguarding matters.

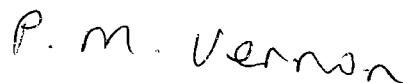
The Managing Trustees met online and then in person four times in 2021. Matters dealt with included how we deal with the pandemic, making our Meeting Houses safe, financial support for Teenage General Meeting and updating our policies.

Our total reserves are £170,529 which is considered adequate to cover running costs and unforeseen expenditure.

Details of the Trustees who served during the year, together with other legal and administrative information are included in the accounts. There are no trustees' expenses.

In supporting locally and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objectives. The Trustees believe that there is no disbenefit or private benefit in our work.

Penny Vernon (clerk to trustees)



Merril Grundy (AM treasurer)



July 2021

Statement of the Trustees' Responsibilities

The trustees 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).

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

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities FRS 102 SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Charitable Object and Public Benefit

Wirral and Chester Area Quaker Meeting is a registered Charity with the charitable object of the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of the Wirral and Chester Area Quaker Meeting and beyond.

The activities are aimed at strengthening the life and witness of Quaker meetings in Wirral, Chester and beyond by providing and maintaining Quaker Meeting Houses as places for public worship which are open and accessible to everyone, without charge. This public benefit is enhanced by the provision of pastoral care and by supporting local initiatives such as food banks. The geographical extent of the public benefit is increased considerably by financial and other support of Britain Yearly Meeting of the Religious Society of Friends (Quakers) whose work for the public benefit is described in their own Trustees' Annual Report. All three Quaker Meeting Houses hire rooms at low rates to local voluntary and non-profit making organisations which serve their local communities.

The Trustees have considered the Charity Commission's guidance on public benefit set out in *The Advancement of Religion for the Public Benefit* and the Trustees keep in mind the legal requirements of the Charity Commission that they must 'have regard' to the commission's public benefit guidance 'when exercising any powers or duties to which the guidance is relevant'. The Trustees ensure that the resources of the charity are expended wisely in maintaining peaceful and welcoming places for public worship without charge and providing room hire for local organisations which provide facilities and services needed by the local community. Trustees receive no remuneration; the only paid employees are those necessary to administer the hire of rooms.

In supporting local and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objects. The Trustees believe that there is no disbenefit or private benefit in our work.

Independent Examiner's Report to the Trustees of Wirral and Chester AQM

Trustees responsibility statement

The charity's trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the ongoing basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent examiner's Report to the Trustees of Wirral and Chester AQM

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 to 14

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which

Wirral and Chester Area Quaker Meeting

Year ended 31 December 2021

the attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rebecca Ellams



26/9/22

Hall-Livesey Brown
Chartered Accountants
HLB House
68 High Street
Tarpoley
Cheshire
CW6 0AT

Statement of Financial Activities					
	Unrestricted	Restricted	Endowment	2021	2020
Incoming and endowments from					
Charitable activities	81,700	3,711	0	85,410	98,938
Investments	45	0	0	45	473
Total income and endowments	81,745	3,711	0	85,455	99,411
Expenditure on					
Charitable activities	69,910	0	0	69,910	119,621
Total expenditure	69,910	0	0	69,910	119,621
Net income	11,835	3,711	0	15,545	(20,210)
Reconciliation of Funds					
Total balances brought forward, 1 Jan	149,168	5,816	0	154,984	175,194
Total funds carried forward, 31 Dec	161,002	9,527	0	170,529	154,984

Note 2
Note 3

Note 4

Balance Sheet - Assets					
	Unrestricted	Restricted	Endowment	2021	2020
Current assets					
Debtors	0	0	0	0	250
Short term deposits	62,184	0	0	62,184	57,139
Cash at bank	100,502	9,527	0	110,029	98,501
Total current assets	162,687	9,527	0	172,214	155,890
Liabilities					
Creditors: due within one year	1,685	0	0	1,685	906
Net current assets	161,002	9,527	0	170,529	154,984
Total assets less current liabilities	161,002	9,527	0	170,529	154,984
Creditors: due after one year	0	0	0	0	0
Provisions for liabilities and charges	0	0	0	0	0
Net assets	161,002	9,527	0	170,529	154,984

Balance Sheet - Analysis of Funds					
	Unrestricted	Restricted	Endowment	2021	2020
Area Meeting General Fund	5,401			5,401	9,151
Winter Gathering	7,700			7,700	11,565
Teenage General Meeting	6,689			6,689	5,424
Birkenhead Local Meeting	48,814			48,814	48,399
Chester Local Meeting	50,171			50,171	38,862
Heswall Local Meeting	42,227			42,227	35,767
Property Fund		1,342		1,342	1,342
Children's Fund		8,185		8,185	4,474
Glenthorne Fund		0		0	0
Totals for all funds	161,002	9,527	0	170,529	154,984

1 ACCOUNTING POLICIES

Wirral and Chester Area Quaker Meeting is an unincorporated charity registered in England and Wales.

a) Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles, and '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 (FRS 102) (effective 1 January 2019)'. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £. The financial statements are prepared under the historical cost convention as modified by revaluation of certain fixed assets and certain financial instruments at fair value. The principal accounting policies are set out below.

b) Going concerning

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.

c) Incoming Resources and Revenue Recognition

All income resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

d) Resources expended

All expenditure is accounted for on an accruals basis and related costs aggregated into categories. Costs are allocated between direct charitable costs, support and governance costs and other costs according to the nature of the cost. A detailed analysis of the allocation of costs is given in note 4.

e) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts.

f) Financial instruments

The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the futures receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate of method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade creditors are recognised initially at transaction price and are subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

g) Employee benefits

In previous years the cost of any unused holiday entitlement was recognised in the period in which the employee's services are received.

The Charity previously operated a defined contribution pension scheme and the pension charge represented the amounts payable from the Charity to the fund in respect of the year.

However, there were no employees in 2021 and this continues to be the case in 2022.

h) Operating Leases

Chester Meeting House is part of a building owned and insured for £900,000 by the Townson Pension Scheme. The rest of the building is sublet by them. The site belongs to the Area Meeting, and is leased to the Townson Pension Scheme until 2125. There is no financial commitment involved.

2 ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Endowment	2021	2020
Donations and legacies	59,884	0	0	59,884	48,249
Other trading activities	5,081	0	0	5,081	25,245
Income from Charitable activities	0	0	0	0	5,221
Other income	16,734	3,711	0	20,445	20,223
Total income and endowments	81,745	0	0	85,410	98,938

3 ANALYSIS OF INCOME FROM INVESTMENTS

	Unrestricted	Restricted	Endowment	2021	2020
Bank Interest	45	0		45	216
Wirral and North Wales Fund	0	0		0	258
Total income from investments	45	0		45	474

4 ANALYSIS OF CHARITABLE ACTIVITIES

Support costs	2021	2020
Total Support Costs	46,990	75,390
Quaker activities before support costs	11,156	39,875
Support costs allocated to Quaker activities	45,721	30,981
Quaker activities with support costs	56,877	70,856
Generating funds before support costs	0	(1)
Support costs allocated to Generating funds	1,269	44,409
Generating Funds with support costs	1,269	44,408

The support costs cover the costs of running the Meeting Houses. They are allocated between Quaker activities and Generating funds according to the approximate usage of the buildings by Quakers and by others hiring rooms. Covid and the closure restrictions affected this split compared to previous years. These changes have continued particularly with Chester Meeting House who have ceased hiring out the rooms.

Trustees and examiners	2021	2020
Refunds of expenses to Trustees as Trustees	0	0
Refund of other expenses to Trustees	284	0
Fees for examination or audit	816	852
Other costs of governance	0	1,229
Total	1,100	2,081

Paid Employees	2021	2020
Staff Wages and Salaries	1,411	35,206
Employer's NI contributions	377	4,318
Employer's pension contributions	0	1,073
Total	1,787	40,597

Wirral and Chester Area Quaker Meeting

Year ended 31 December 2021

By the end of 2020 and through the whole of 2021, there were no employees of the Area Meeting. However, there were final severance payments made in January 2021 and the final HMRC payments needed. There is one unpaid voluntary caretaker.

Activities undertaken	
Area Meeting General Fund	7,460
Winter Gathering	3,865
Teenage General Meeting	868
Birkenhead Local Meeting	13,787
Chester Local Meeting	31,404
Heswall Local Meeting	12,526
Total resources expended	69,910

5 GRANT AND DONATIONS

	Unrestricted	Restricted	Endowment	2021	2020
Donations to BYM	15,600	0	0	15,600	22,184
Donations to other Quaker bodies	1,062	0	0	1,062	3,036
Donations to non-Quaker bodies	7,860	0	0	7,860	2,630
Grants to individuals (hardship)	0	0	0	0	0
Grants to individuals (education)	0	0	0	0	0
Grants to individuals (other)	0	0	0	0	0
Totals	24,522	0	0	24,522	27,850

6 PROPERTIES

Insured value of properties	Land and buildings	Contents	Date of valuation
Birkenhead Meeting House and cottage	1,258,769	68,398	
Chester Meeting House	see below	37,179	
Heswall Meeting House and cottage	1,040,208	47,801	
Totals	2,298,977	153,378	

Chester Meeting House is part of a building owned and insured by The Townson Pension Scheme. The rest of the building is sublet by them. The freehold land belongs to the Area Meeting, and is leased to The Townson Pension Scheme until 2125.

7 DEBTORS AND CREDITORS

7a - Debtors and prepayments		
	2021	2020
Other debtors		
Deposit for Winter Gathering	0	250
Totals	0	250
7b - Creditors and Accruals		
	2021	2020
Area Meeting General Fund	1479	816
Birkenhead LM	206	90
Totals	1685	906

8 CASH AT BANK

Cash at bank includes two restricted accounts. The Children's Fund has £8,185 and the Property Fund has £1,342.

9 DESIGNATED, RESTRICTED AND ENDOWMENT FUNDS

Unrestricted funds are freely available for any purpose of the Area Meeting.

Designated funds are unrestricted funds which are set aside for specific purposes, but remain at the discretion of the Area Meeting.

Restricted funds have been earmarked by the donor or testator for certain specific purposes.

Endowment funds must usually have their capital preserved, but the income can be used for the purposes specified by the donor or testator.

Area Meeting Designated Funds

The **Winter Gathering Fund** - By agreement with North Wales Area Meeting the Winter Gathering Committee uses this fund to administer a residential weekend for both Area Meetings. The Gathering is usually held in February or March, and so this fund uses an accounting period from July to June, so as to show the complete income and expenditure for one Gathering. Using an accounting period from January to December would give a misleading impression by showing the expenditure for one gathering and the income for the next. Payments from Local Meetings to the Winter Gathering Fund are technically transfers, but they are shown in these accounts as income and expenditure to avoid the complexity created by the overlapping financial years.

The **Teenage General Meeting Fund** was established during 2008 when the Area Meeting took over the administration on the closure of Lancashire and Cheshire General Meeting. It is a fund designated for the provision of events for children and young people in this and nearby Area Meetings.

The **American Exchange Fund** - The joint fund for the American Exchange, which involves British and American young people visiting Britain and the US, is administered by North Wales Area Meeting and appears in their annual report and accounts.

The **Local Meeting funds** are primarily for the expenses of each local meeting, but may also be used for the centrally-managed work of the Society of Friends, or other purposes of the Area Meeting, and may be held in the name of the Local Meeting.

Area Meeting Restricted Funds

The **Property Fund** receives a half share of the income arising from the Wirral and North Wales Fund, an endowment managed by Friends Trusts Ltd, to be used for the maintenance and repair of Meeting Houses.

The **Children's Fund** was created from money donated by a Chester Friend. The fund is restricted with the primary aim of providing continuing support for the American Exchange, and the Area Meeting is asked to consider paying £500 each year for that purpose. The Area Meeting can spend both the capital and the income, and after at least 5 years the Area Meeting can spend all of the fund on work for children and young people, or transfer what remains to the General Fund of the Area Meeting.

The **Glenthorne Fund** was set up autumn 2018 to manage the money for the Glenthorne Retreat planned for February 2019 jointly with Hardshaw and Mann Area Meeting. This process was repeated for the second retreat to be held in February 2020. This is not re-planned and so the fund is closed.

Transfers

The main transfers between funds are normally the quotas paid by the Local Meetings to the Area Meeting. In 2021 there were no quota payments as the Area Meeting had sufficient funds for the year and understood the difficulties the Local Meetings were having through the covid pandemic.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
Current assets/liabilities	161,002	9,527	170,529

11 FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES**Pension commitments**

As there were no employees during 2021, there are no pension commitments.

12 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13 OTHER SERVICES PROVIDED BY OUR INDEPENDENT EXAMINERS

In common with many other charities of our size and nature we use our independent examiners to help prepare returns and assist with the preparation of the financial statements.

14 ACTING AS AGENT

10 - Acting as Agent	Income	
	2021	2020
Receipts to pass on to other bodies		
Contributions for AM	0	0
Contributions for BYM	0	0
Donations for other Quaker bodies	0	0
Donations for non-Quaker bodies	0	0
Special collections	2,799	1,948
Other receipts to pass on	0	0
Totals	2,799	1,948

15 LEGAL AND ADMINISTRATIVE INFORMATION

Constitution and governance - As a constituent part of Britain Yearly Meeting of the Religious Society of Friends (Quakers), the Area Meeting used to be excepted from registration with the Charity Commission under Statutory Instrument 180 of 1996 and 1598 of 2002. The Area Meeting applied for registration in December 2008, and in February 2010 became a registered charity with the registered charity number 1134210.

The Governing Document adopted by the Area Meeting on 7/9/2007 states that the object of the Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Wirral and Chester and beyond.

Activities - The Governing Document lists the main activities of the Area Meeting as follows:

- i) strengthening the life and witness of Quaker meetings both in the area of Wirral and Chester and beyond;
- ii) spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- iii) undertaking Quaker service for the relief of suffering at home and abroad;

- iv) funding the concerns that Quaker meetings in the area of Wirral and Chester or beyond have adopted or agreed to support;
- v) providing for the pastoral care of individual members and Attenders including assistance to those in need and for education;
- vi) maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
- vii) administering and maintaining the organisation of Wirral and Chester Area Meeting and contributing to the support of Britain Yearly Meeting.

Meetings - The affairs of the Area Meeting are managed by the Area Meeting for Business which meets regularly throughout each year. The three constituent Local Quaker Meetings in Birkenhead, Chester, and Heswall also hold meetings for business which manage the affairs delegated to them by the Area Meeting.

Members - The members of the Area Meeting are all those persons whose names are for the time being recorded in its official register.

Managing Trustees - The Trustees of the Area Meeting are members of the Area Meeting who are nominated by the nominations committee and appointed by the Area Meeting for Business, normally for a term of three years.

The following persons served as trustees during 2021: Tom Miller (clerk), Merril Grundy (treasurer), Don Dickson, Hazel McDougall, Ken Garner, Jane Laxton, Penny Vernon.

The following persons are serving as trustees during 2022: Penny Vernon (clerk), Merril Grundy (treasurer), Ken Garner, Jane Laxton, Katy Hooper and Diane Williams

Officers during 2021

Clerk: Yvonne Dickson, Treasurer: Merril Grundy

Address for Correspondence

The Area Meeting Clerk, Quaker Meeting House, Union Walk, Frodsham Street, Chester, CH1 3LF
Email: email@wirralchesterquakers.org.uk

Meeting House Addresses

Quaker Meeting House, 83 Park Road South, Birkenhead CH43 4UU
Quaker Meeting House, Union Walk, Frodsham Street, Chester CH1 3LF
Quaker Meeting House, North Drive, Heswall CH60 0BD

Independent Examiners

Hall Livesey Brown, Chartered Accountants and Business Advisors,
HLB House, 68 High Street, Tarporley, Cheshire CW6 0AT

Bankers

Barclays Bank, Grange Road, Birkenhead, Merseyside CH41 6EA,
Co-operative Bank, PO Box 250, Skelmersdale, WNS 6GH
Skipton Building Society, Principal Office, The Bailey, Skipton, North Yorkshire, BD23 1DN
Triodos Bank, Brunel House, 11 The Promenade, Bristol BS1 5AS.

Custodian Trustee

Friends Trusts Ltd., Friends House, 173 Euston Road, London NW1 2BJ
Registered Charity 237698

WIRRAL AND CHESTER AREA QUAKER MEETING

England & Wales - Charity number 1134210

Accounts

Wirral and Chester Area Quaker Meeting

Annual report and accounts
for the year ending 31 December 2020

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Report of the Trustees

Wirral and Chester Area Quaker Meeting is a registered Charity with the charitable object of the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of the Wirral and Chester Area Quaker Meeting and beyond.

Wirral and Chester Area Quaker Meeting is made up of three Meetings at Birkenhead, Chester and Heswall. Public Meetings for Worship came to a halt in March 2020 with lockdown due to the coronavirus pandemic. Birkenhead Meeting, having a spacious room, was able to start again in July with careful sanitising and distancing and their Meetings for Worship continued, only missing a few Sundays, throughout the rest of the year. A small number of Friends attended regularly. An online Meeting for Worship was set up by the Area Meeting and proved to be popular. In Chester a church hall, a larger space than the Meeting House, was hired in August and Meetings for Worship held there until the next lockdown. In Heswall face-to-face Meetings for Worship also started again in August while some Friends in all three Meetings preferred the online groups or holding the silence in their own homes.

Hiring of our rooms used to provide a valued service to local communities and some income to support Quaker work but since the start of the pandemic there has been no room hire except at Birkenhead. Chester Meeting decided to lay down the hiring of rooms altogether and to make staff redundant. Negotiations went well and the staff were happy with the final severance terms. In Heswall the warden left suddenly and much time and energy has been spent on refurbishing the warden's cottage to rent it out and supplement Quaker funds.

Total expenditure on Quaker activities was £70,856 and total resources expended were £119,621 against a total income of £99,411. Total funds carried forward at the end of 2020 were £154,984. The Acting As Agent total, appeals and collections, comes to £1,948.

All three Meetings used to have active programmes of study and social events. In 2020 these were necessarily curtailed. Some Meetings for Learning were carried out online while Birkenhead Meeting was able to continue with face-to-face discussions.

Overseers, groups for Healing and Support and others found that phone calls and emails took on more importance as personal contact was so difficult. Some visits were made on doorsteps and in gardens. Sadly, we have lost some well-loved Friends during the year. In a few cases Memorial Meetings have been postponed until we can all be together again.

Children's Meetings have not been possible this year but many young people have communicated via social media.

Wirral and Chester Area Meeting continues to be responsible for the administration of Teenage General Meeting which provides activities for young people aged 13 to 18 associated with Quaker Meetings in the North West of England and North Wales. In 2020 Teenage General Meeting held regular get-togethers online, sometimes with speakers from a distance who might not otherwise have been able to attend.

Several of our members continue to work with refugees in various ways and the Area Meeting continues to support the Quaker Concern for the Abolition of Torture (Q-CAT).

Members of all three Meetings continue to be involved with non-Quaker groups as well, either financially or as volunteers, such as Christian Aid, the food bank, Chester Aid to the Homeless, Wirral Ark (charity for the homeless) and CND.

Woodbrooke Conference Centre is still a much-valued resource with many online courses for those in Quaker roles.

Each Meeting produces newsletters which have been particularly invaluable in keeping us in touch with each other.

Our current safeguarding representatives are Tom Miller – Lead Trustee for safeguarding, Tanya Huskisson – Safeguarding officer, and Christine McLauchlan – Deputy safeguarding officer. The Area Meeting is still a member of CCPAS (Churches Child Protection Advisory Service), which remains the supporting organisation for technical and procedural advice on safeguarding matters.

The Managing Trustees met online at least four times in 2020. Matters dealt with included how we deal with the pandemic, making our Meeting Houses safe, financial support for Teenage General Meeting and updating our policies.

Our total reserves are £154,984 which is considered adequate to cover running costs and unforeseen expenditure.

Details of the Trustees who served during the year, together with other legal and administrative information are included in the accounts. There are no trustees' expenses.

In supporting locally and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objectives. The Trustees believe that there is no disbenefit or private benefit in our work.

Tom Miller (clerk to trustees)



Merril Grundy (AM treasurer)



October 2021

Statement of the Trustees' Responsibilities

The trustees 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).

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

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities FRS 102 SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Charitable Object and Public Benefit

Wirral and Chester Area Quaker Meeting is a registered Charity with the charitable object of the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of the Wirral and Chester Area Quaker Meeting and beyond.

The activities are aimed at strengthening the life and witness of Quaker meetings in Wirral, Chester and beyond by providing and maintaining Quaker Meeting Houses as places for public worship which are open and accessible to everyone, without charge. This public benefit is enhanced by the provision of pastoral care and by supporting local initiatives such as food banks. The geographical extent of the public benefit is increased considerably by financial and other support of Britain Yearly Meeting of the Religious Society of Friends (Quakers) whose work for the public benefit is described in their own Trustees' Annual Report. All three Quaker Meeting Houses hire rooms at low rates to local voluntary and non-profit making organisations which serve their local communities.

The Trustees have considered the Charity Commission's guidance on public benefit set out in *The Advancement of Religion for the Public Benefit* and the Trustees keep in mind the legal requirements of the Charity Commission that they must 'have regard' to the commission's public benefit guidance 'when exercising any powers or duties to which the guidance is relevant'. The Trustees ensure that the resources of the charity are expended wisely in maintaining peaceful and welcoming places for public worship without charge and providing room hire for local organisations which provide facilities and services needed by the local community. Trustees receive no remuneration; the only paid employees are those necessary to administer the hire of rooms.

In supporting local and nationally managed Quaker work and thus ensuring the efficiency and effectiveness of the work of Quaker Meetings and other Quaker charities for the benefit of individuals, communities and society as a whole, the Trustees believe that the work of Wirral and Chester Area Quaker Meeting provides benefit to the public in accordance with its objects. The Trustees believe that there is no disbenefit or private benefit in our work.

Independent Examiner's Report to the Trustees of Wirral and Chester AQM**Trustees responsibility statement**

The charity's trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the ongoing basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent examiner's Report to the Trustees of Wirral and Chester AQM

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 14

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Rebecca Ellams

19.10.21.

Hall Livesey Brown
Chartered Accountants
HLB House
68 High Street
Tarpoley
Cheshire
CW6 0AT

Statement of Financial Activities	Unrestricted	Restricted	Endowment	2020	2019
Incoming and endowments from					
Charitable activities	96,357	2,581	0	98,938	131,437
Investments	216	257	0	473	817
Total income and endowments	96,573	2,838	0	99,411	132,254
Expenditure on					
Charitable activities	112,942	6,679	0	119,621	153,038
Total expenditure	112,942	6,679	0	119,621	153,038
Net income	(16,369)	(3,841)	0	(20,210)	(20,784)
Reconciliation of Funds					
Total balances brought forward, 1 Jan	165,537	9,657	0	175,194	195,978
Total funds carried forward, 31 Dec	149,168	5,816	0	154,984	175,194

Note 2

Note 3

Note 4

Balance Sheet - Assets	Unrestricted	Restricted	Endowment	2020	2019
Current assets					
Debtors	250	0	0	250	250
Short term deposits	57,139	0	0	57,139	76,923
Cash at bank	92,684	5,816	0	98,501	99,063
Total current assets	150,074	5,816	0	155,890	176,236
Liabilities					
Creditors: due within one year	906	0	0	906	1,042
Net current assets	149,168	5,816	0	154,984	175,194
Total assets less current liabilities	149,168	5,816	0	154,984	175,194
Creditors: due after one year	0	0	0	0	0
Provisions for liabilities and charges	0	0	0	0	0
Net assets	149,168	5,816	0	154,984	175,194

Balance Sheet - Analysis of Funds	Unrestricted	Restricted	Endowment	2020	2019
Area Meeting General Fund	9,151			9,151	5,779
Winter Gathering	11,565			11,565	5,741
Teenage General Meeting	5,424			5,424	3,890
Birkenhead Local Meeting	48,399			48,399	52,921
Chester Local Meeting	38,862			38,862	60,881
Heswall Local Meeting	35,767			35,767	36,325
Property Fund		1,342		1,342	3,327
Children's Fund		4,474		4,474	4,974
Glenthorne Fund		0		0	1,356
Totals for all funds	149,168	5,816	0	154,984	175,194

Notes to the Accounts**1 ACCOUNTING POLICIES**

Wirral and Chester Area Quaker Meeting is an unincorporated charity registered in England and Wales.

a) Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles, and "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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements are prepared under the historical cost convention as modified by revaluation of certain fixed assets and certain financial instruments at fair value. The principal accounting policies are set out below.

b) Going concerning

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.

c) Incoming Resources and Revenue Recognition

All income resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

d) Resources expended

All expenditure is accounted for on an accruals basis and related costs aggregated into categories. Costs are allocated between direct charitable costs, support and governance costs and other costs according to the nature of the cost. A detailed analysis of the allocation of costs is given in note 4.

e) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts.

f) Financial instruments

The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate of method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and are subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

g) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable from the Charity to the fund in respect of the year.

h) Operating Leases

Chester Meeting House is part of a building owned and insured for £900,000 by the Townson Pension Scheme. The rest of the building is sublet by them. The site belongs to the Area Meeting, and is leased to the Townson Pension Scheme until 2125. There is no financial commitment involved.

2 ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Endowment	2020	2019
Donations and legacies	48,249	0	0	48,249	53,684
Other trading activities	25,245	0	0	25,245	59,941
Income from Charitable activities	2,640	2,581	0	5,221	14,913
Other income	20,223	0	0	20,223	2,900
Total income and endowments	96,357	2,581	0	98,938	131,438

3 ANALYSIS OF INCOME FROM INVESTMENTS

	Unrestricted	Restricted	Endowment	2020	2019
Bank Interest	216	0		216	527
Wirral and North Wales Fund	0	258		258	289
Total income from investments	527	289		474	816

4 ANALYSIS OF CHARITABLE ACTIVITIES

Support costs	2020	2019
Total Support Costs	75,390	99,838
Quaker activities before support costs	39,875	50,025
Support costs allocated to Quaker activities	30,981	17,824
Quaker activities with support costs	70,856	67,849
Generating funds before support costs	(1)	0
Support costs allocated to Generating funds	44,409	82,014
Generating Funds with support costs	44,408	82,014

The support costs cover the costs of running the Meeting Houses. They are allocated between Quaker activities and Generating funds according to the approximate usage of the buildings by Quakers and by others hiring rooms. Covid and the closure restrictions affected this split compared to previous years.

Trustees and examiners	2020	2019
Refunds of expenses to Trustees as Trustees	0	0
Refund of other expenses to Trustees	0	0
Fees for examination or audit	852	780
Other costs of governance	1,229	1,560
Total	2,081	2,340

Paid Employees	2020	2019
Staff Wages and Salaries	35,206	32,435
Employer's NI contributions	4,318	4,418
Employer's pension contributions	1,073	1,594
Total	40,597	38,447

At the end of 2020 there were no employees of the Area Meeting. There had been 6 part time employees. During the year there were no employees with emoluments over £60,000 per year. There is one unpaid voluntary caretaker. The pension contributions are for a defined-contribution pension plan for one of the employees at Chester.

Activities undertaken	
Area Meeting General Fund	7,275
Winter Gathering	273
Teenage General Meeting	465
Birkenhead Local Meeting	11,329
Chester Local Meeting	74,598
Heswall Local Meeting	19,002
Total resources expended	112,942

5 GRANT AND DONATIONS

	Unrestricted	Restricted	Endowment	2020	2019
Donations to BYM	22,184	0	0	22,184	19,100
Donations to other Quaker bodies	3,036	0	0	3,036	800
Donations to non-Quaker bodies	2,630	0	0	2,630	4,450
Grants to individuals (hardship)	0	0	0	0	0
Grants to individuals (education)	0	0	0	0	0
Grants to individuals (other)	0	0	0	0	0
Totals	27,850	0	0	27,850	24,350

6 PROPERTIES

Insured value of properties	Land and buildings	Contents	Date of valuation
Birkenhead Meeting House and cottage	1,235,331	67,124	
Chester Meeting House	see below	36,487	
Heswall Meeting House and cottage	1,245,756	46,911	
Totals	2,481,087	150,522	

Chester Meeting House is part of a building owned and insured by The Townson Pension Scheme. The rest of the building is sublet by them. The freehold land belongs to the Area Meeting, and is leased to The Townson Pension Scheme until 2125.

7 DEBTORS AND CREDITORS

7a - Debtors and prepayments	2020	2019
Other debtors		
Deposit for Winter Gathering	250	250
Totals	250	250
7b - Creditors and Accruals	2020	2019
Area Meeting General Fund - Fee for examination of accounts	906	780
Totals	906	780

8 CASH AT BANK

Cash at bank includes three restricted accounts. The Children's Fund has £4,474, the Property Fund has £1,342 and Glenthorne Fund has nil following the gathering that was held February 2020.

9 DESIGNATED, RESTRICTED AND ENDOWMENT FUNDS

Unrestricted funds are freely available for any purpose of the Area Meeting.

Designated funds are unrestricted funds which are set aside for specific purposes, but remain at the discretion of the Area Meeting.

Restricted funds have been earmarked by the donor or testator for certain specific purposes.

Endowment funds must usually have their capital preserved, but the income can be used for the purposes specified by the donor or testator.

Area Meeting Designated Funds

The **Winter Gathering Fund** - By agreement with North Wales Area Meeting the Winter Gathering Committee uses this fund to administer a residential weekend for both Area Meetings. The Gathering is usually held in February or March, and so this fund uses an accounting period from July to June, so as to show the complete income and expenditure for one Gathering. Using an accounting period from January to December would give a misleading impression by showing the expenditure for one gathering and the income for the next. Payments from Local Meetings to the Winter Gathering Fund are technically transfers, but they are shown in these accounts as income and expenditure to avoid the complexity created by the overlapping financial years.

The **Teenage General Meeting Fund** was established during 2008 when the Area Meeting took over the administration on the closure of Lancashire and Cheshire General Meeting. It is a fund designated for the provision of events for children and young people in this and nearby Area Meetings.

The **American Exchange Fund** - The joint fund for the American Exchange, which involves British and American young people visiting Britain and the US, is administered by North Wales Area Meeting and appears in their annual report and accounts.

The **Local Meeting funds** are primarily for the expenses of each local meeting, but may also be used for the centrally-managed work of the Society of Friends, or other purposes of the Area Meeting, and may be held in the name of the Local Meeting.

Area Meeting Restricted Funds

The **Property Fund** receives a half share of the income arising from the Wirral and North Wales Fund, an endowment managed by Friends Trusts Ltd, to be used for the maintenance and repair of Meeting Houses. The **Children's Fund** was created from money donated by a Chester Friend. The fund is restricted with the primary aim of providing continuing support for the American Exchange, and the Area Meeting is asked to consider paying £500 each year for that purpose. The Area Meeting can spend both the capital and the income, and after at least 5 years the Area Meeting can spend all of the fund on work for children and young people, or transfer what remains to the General Fund of the Area Meeting.

The **Glenthorne Fund** was set up autumn 2018 to manage the money for the Glenthorne Retreat planned for February 2019 jointly with Hardshaw and Mann Area Meeting. This process was repeated for the second retreat to be held in February 2020.

Transfers

The main transfers between funds were the quotas of £10,647 paid by the Local Meetings to the Area Meeting.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
Current assets/liabilities	149,168	5,816	154,984

11 FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES**Pension commitments**

The pension contributions of £1,073 are for a defined-contribution pension plan for one of the employees at Chester.

12 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13 OTHER SERVICES PROVIDED BY OUR INDEPENDENT EXAMINERS

In common with many other charities of our size and nature we use our independent examiners to help prepare returns and assist with the preparation of the financial statements.

14 ACTING AS AGENT

10 - Acting as Agent	Income	
	2020	2019
Receipts to pass on to other bodies		
Contributions for AM	0	0
Contributions for BYM	0	0
Donations for other Quaker bodies	0	0
Donations for non-Quaker bodies	0	0
Special collections	1,948	4,947
Other receipts to pass on	0	0
Totals	1,948	4,947

15 LEGAL AND ADMINISTRATIVE INFORMATION

Constitution and governance - As a constituent part of Britain Yearly Meeting of the Religious Society of Friends (Quakers), the Area Meeting used to be excepted from registration with the Charity Commission under Statutory Instrument 180 of 1996 and 1598 of 2002. The Area Meeting applied for registration in December 2008, and in February 2010 became a registered charity with the registered charity number 1134210.

The Governing Document adopted by the Area Meeting on 7/9/2007 states that the object of the Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Wirral and Chester and beyond.

Activities - The Governing Document lists the main activities of the Area Meeting as follows:

- i) strengthening the life and witness of Quaker meetings both in the area of Wirral and Chester and beyond;
- ii) spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- iii) undertaking Quaker service for the relief of suffering at home and abroad;
- iv) funding the concerns that Quaker meetings in the area of Wirral and Chester or beyond have adopted or agreed to support;
- v) providing for the pastoral care of individual members and Attenders including assistance to those in need and for education;
- vi) maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;

vii) administering and maintaining the organisation of Wirral and Chester Area Meeting and contributing to the support of Britain Yearly Meeting.

Meetings - The affairs of the Area Meeting are managed by the Area Meeting for Business which meets regularly throughout each year. The three constituent Local Quaker Meetings in Birkenhead, Chester, and Heswall also hold meetings for business which manage the affairs delegated to them by the Area Meeting.

Members - The members of the Area Meeting are all those persons whose names are for the time being recorded in its official register.

Managing Trustees - The Trustees of the Area Meeting are members of the Area Meeting who are nominated by the nominations committee and appointed by the Area Meeting for Business, normally for a term of three years.

The following persons served as trustees during 2020: Tom Miller (clerk), Don Dickson, Hazel McDougall, Ken Garner, Jane Laxton, Penny Vernon, Merrill Grundy (treasurer).

The following persons are serving as trustees during 2021: Tom Miller (clerk), Merrill Grundy (treasurer), Sheila Houldin, Hazel McDougall, Ken Garner, Jane Laxton, Penny Vernon.

Officers during 2020

Clerk: Yvonne Dickson, Assistant Clerk: Harvey Cox, Treasurer: Merrill Grundy

Address for Correspondence

The Area Meeting Clerk, Quaker Meeting House, Union Walk, Frodsham Street, Chester, CH1 3LF

Email: email@wirralchesterquakers.org.uk

Meeting House Addresses

Quaker Meeting House, 83 Park Road South, Birkenhead CH43 4UU

Quaker Meeting House, Union Walk, Frodsham Street, Chester CH1 3LF

Quaker Meeting House, North Drive, Heswall CH60 0BD

Independent Examiners

Hall Livesey Brown, Chartered Accountants and Business Advisors,

HLB House, 68 High Street, Tarporley, Cheshire CW6 0AT

Bankers

Barclays Bank, Grange Road, Birkenhead, Merseyside CH41 6EA,

Co-operative Bank, PO Box 250, Skelmersdale, WN8 6GH

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