

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

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 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.

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.

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	
Receipts to pass on to other bodies	2022	2021
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