

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

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<b>Trustees</b>	M Grundy	
	K Garner	
	J Laxton	
	K Hooper	
	D Bull	(Appointed 1 January 2024)
	T Miller	
	N Richardson	(Appointed 1 January 2024)
<b>Charity number</b>	1134210	
<b>Independent examiner</b>	Helen Furlong FCCA Xeinadin North West Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	
<b>Bankers</b>	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	
<b>Custodian Trustee</b>	Friends Trust Ltd Friends House 173 Euston road London NW1 2BJ	

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# 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

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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*

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### **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

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#### 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

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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**

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### **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

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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						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>89,001</b>	<b>816</b>	<b>89,817</b>	<b>82,021</b>	<b>475</b>	<b>82,496</b>
<b>Expenditure on:</b>							
Raising funds	7	1,876	-	1,876	1,913	-	1,913
Charitable activities	8	71,332	-	71,332	69,396	-	69,396
<b>Total expenditure</b>		<b>73,208</b>	<b>-</b>	<b>73,208</b>	<b>71,309</b>	<b>-</b>	<b>71,309</b>
<b>Net income and movement in funds</b>		<b>15,793</b>	<b>816</b>	<b>16,609</b>	<b>10,712</b>	<b>475</b>	<b>11,187</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		177,032	1,817	178,849	166,320	1,342	167,662
<b>Fund balances at 31 December 2024</b>		<b>192,825</b>	<b>2,633</b>	<b>195,458</b>	<b>177,032</b>	<b>1,817</b>	<b>178,849</b>

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

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#### 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

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### 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 £
<b>Direct costs</b>		
Grants and donations (see note 9)	14,169	19,890
<b>Share of support and governance costs (see note 10)</b>		
Support	56,083	48,426
Governance	1,080	1,080
	<u>71,332</u>	<u>69,396</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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	<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
<b>Previous year:</b>	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>At 31 December 2023 £</b>
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 £
<b>At 31 December 2024:</b>			
Current assets/(liabilities)	192,825	2,633	195,458
	<u>192,825</u>	<u>2,633</u>	<u>195,458</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Current assets/(liabilities)	177,032	1,817	178,849
	<u>177,032</u>	<u>1,817</u>	<u>178,849</u>

# **WIRRAL AND CHESTER AREA MEETING OF QUAKERS**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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### **18 Related party transactions**

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