LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

England & Wales · Charity number 1134224

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-02-09
Register	View on the Charity Commission register

Contact

Address	Lancaster Quaker Meeting House Meeting House Lane Lancaster LA1 1TX
Phone	0152467498
Website	http://www.lancsquakers.org.uk

Activities

Objects: 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 THE LANCASHIRE CENTRAL AND NORTH MEETING AND BEYOND.

Activities: Holding of public meetings for worship and other events; providing meetings for children and young persons; maintaining Meeting Houses and religious burial grounds; raising awareness and understanding of religious beliefs and practices; publication of newsletters for members and attenders; financial collections at our Meetings for Quaker objectives; and participation in Quaker Week events

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Other Defined Groups

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Geography

- **Area of benefit:** LANCASHIRE CENTRAL AND NORTH
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£203,908	£291,813	-	-
2023-12-31	£212,033	£487,331	-	-
2022-12-31	£179,965	£108,763	-	-
2021-12-31	£160,412	£206,830	-	-
2020-12-31	£141,121	£191,490	-	-

Trustees

Name	Role	Appointed
Alan Alexander Marsden		2022-01-01
Jane Suzanne Vicary		2024-01-01
Susan Margaret Tyldesley		2025-01-01
Susan Wendy Ackroyd		2026-01-01
William Newell Taylor		2022-09-10

Linked charities

- THE MAINTENANCE FUND (1134224-1)
- THE EDUCATION FUND (1134224-2)
- THE NEED FUND (1134224-3)

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LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

England & Wales - Charity number 1134224

Accounts

REGISTERED CHARITY NUMBER: 1134224

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 14
Independent Examiner's Report	15
Statement of Financial Activities	16 to 17
Balance Sheet	18 to 20
Notes to the Financial Statements	21 to 31
Detailed Statement of Financial Activities	32 to 34

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	A Chapman (resigned 31/12/2024) G Bartram (resigned 31/12/2024) A Tyldesley (resigned 31/12/2024) J Bennetts A E Hughes A A Marsden W N Taylor C M Mulhern (resigned 13/1/2024) P D Law-Jones (resigned 13/7/2024) J S Vicary (appointed 1/1/2024) F A Cranmer (appointed 1/1/2025) S M Tyldesley (appointed 1/1/2025) J A G Paris (appointed 10/5/2025)
Principal address	Lancaster Friends Meeting House LANCASTER LA1 1TX
Registered charity number	1134224
Independent examiner	Xeinadin Dalton House 9 Dalton Square LANCASTER LA1 1WD
Solicitors	Joseph A. Jones 6 Fenton Street Lancaster LA1 1TE

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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

Objectives

The objects of the charity are the furtherance of the religious and charitable purposes of the Religious Society of Friends. This involves:

- The right holding of public Meetings for Worship in our constituent meetings.
- The holding of regular meetings for church affairs (i.e. business) in all the constituent meetings and for the Area Meeting as a whole.
- Taking collective action in accordance with Quaker principles and the discernment of our meetings for church affairs.

These objectives are a key part of the means whereby the Society provides public benefit.

Activities are usually similar from year to year and include the regular holding of public Meetings for Worship and other meetings to which the public are invited; publicising our meetings and other events; providing Children's and Young Persons' Meetings in Lancaster and occasionally at Yealand ; maintaining our Meeting Houses and religious burial grounds; raising awareness and understanding of religious beliefs and practices; promoting fellowship among our Members and Attenders; ecumenical and interfaith activity; regular publication of newsletters for use of Members and Attenders; regular financial collections at our Meetings for Quaker objectives; and participation in Quaker Week events (usually held in October each year).

Objectives and activities

Significant activities

Meetings for Worship open to the public were held regularly at the following places or by Zoom:

Bailrigg Chaplaincy Centre, Lancaster University.
Mondays l.00-l.30pm (except Bank Holidays and Christmas Day)

Garstang Friends Meeting House, Calder Lane, Garstang PR3 lZE. Sundays 10.30-1 l.30am

Lancaster Friends Meeting House, Meeting House Lane, Lancaster LAI lTX. Sundays 10.30-11.30am with children and young people's meeting.

Preston Friends Meeting House, 189 St Georges Road, Preston, PRl 6NQ. Sundays 10.30-11.30am

Yealand Friends Meeting House, Yealand Road, Yealand Conyers, Carnforth LAS 9SH. Sundays 10.30-1 l.30am with children and young people's meeting by arrangement. Also Wednesdays 11.30-12.00 noon.

Meetings for Business are held at all Local Meetings, either monthly or bimonthly. Area Meetings for Business in 2024 were held as follows:
13 January
10 March
11 May
13 July
7 September
5 October (Extra Area Meeting on Reparations)
9 November (by Zoom)

The attendance at these meetings was generally more than 30. In addition, a Fellowship Day was held on 24 February.

As well as public Meetings for Worship, various other activities of public benefit were carried out by the Area Meeting and its constituent Local Meetings, as detailed later in this section of the report.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

Grantmaking

The Trustees are entrusted with funds to make grants to Members and Attenders of the Meeting. The grants cover the following areas:

a) To pay the expenses of Area Meeting appointed representatives for courses and conferences (paid on demand).

b) To cover the expenses incurred by officers appointed by Area Meeting including Trustees (paid upon production of receipts).

c) To provide grants for the education of Friends and Attenders of Lancashire Central and North Area Quaker Meeting when attending short courses around Quaker themes (grants applied for on application form and supported by Pastoral carer / Elder). Grants are awarded by either the Trustee Grants Subcommittee, if £500 or under, or by the full body of Trustees if £501 or more.

d) To issue grants to Friends and Attenders of the Area Meeting when they find that they are in financial need (same application process as c).

e) To issue school and higher education small grants to all children / young people due to start or move up a school or into higher education.

f) To pay training expenses for those taking on roles within Area or Local Meetings.

Achievements and performance

Charitable activities

Numbers of Members and Attenders

The tables below give the numbers of Members and Attenders at year end of 2024, and the equivalent numbers for the previous year for comparison.

Members are those in membership in our Area Meeting. An Attender is someone who, not being a Member, frequently attends a specific Meeting for Worship or otherwise has ongoing involvement in activities in a Meeting. Numbers of Attenders are hard to define in a perfectly consistent way, as "frequently" is not clearly defined.

MEMBERS

	2024				2023			
	Men	Women	Other	Total	Men	Women	Other	Total
Bailrigg			6	6			6	6
Garstang	10	11		21	11	11		22
Lancaster	37	76		113	36	79		115
Preston	9	13		22	9	13		22
Yealand	18	25		43	18	27		45
TOTAL	74	125	6	205	74	130	6	210

ATTENDERS

	2024				2023			
	Men	Women	Other	Total	Men	Women	Other	Total
Bailrigg			7	7			7	7
Garstang	2	6		8	2	7		9
Lancaster	27	50		77	25	38	3	66
Children				18				23
Preston	6	13		19	3	15		18
Yealand	13	21		34	13	23		36
TOTAL	48	90	7	163	43	83	10	159

Attender numbers can be affected by Attenders moving into membership. New Members joined the Area Meeting by convincement, having not been a Member of any part of the Religious Society of Friends, and by transfer. People lost membership in the Area Meeting by resignation, by ceasing to be a Member of any part of the Religious Society of Friends, by transfer, and by death.

Our Lancaster Local Meeting regularly has children and young people attending.

Information regarding our Area and Local Meetings is available from the Directory of Meetings on the website of Quakers in Britain (see www.quaker.org.uk/our-organisation/book-of-meetings) and on our Area Meeting website,www.lancashirequakers.org.uk/. Area and Local Meeting newsletters are circulated to Members and Attenders.

Achievements and performance

Trustees Activities

Trustees met six times in 2024, mostly by Zoom, on one occasion in person. Most meetings were attended by almost all Trustees. The Minutes were made available to the Area Meeting via the Clerk. Some Trustees were available at each Area Meeting to answer any questions that might arise concerning Trustee work. A report on the work of Trustees was presented at Area Meeting in March.

During 2024, Trustees continued to be concerned with providing assistance to Members and Attenders. A new Memorandum of Understanding with other organizations forming the Religious Society of Friends in Britain was adopted. Policies for Safeguarding, Data Protection and Employment were reviewed. A policy on Lettings was put in place. A new Trustees' Handbook, provided by Britain Yearly Meeting, was adopted. Trustees attended to carrying out routine maintenance and management of our buildings, and insurance. Major renovation work at Lancaster Meeting House was completed.

Trustees' Subcommittees for Employment, Risk, Grants, Finance, Nominations and Property have worked well, often by online communication, but with on-site work where necessary, and will continue in their present form.

We have employees or self-employed workers in several of our Meeting Houses, as wardens and cleaners. Trustees will continue to assist Local Meetings in promoting good employer/employee relationships. They have ensured that the Living Wage is implemented in respect of our employees.

Many of our buildings are well used by the wider community and offer rooms for hire at reasonable rates, providing income which is used to keep property in good order, thus enabling further lettings. Income from such lettings in 2024 was higher than in the previous year, as reflected in the accounts.

Key plans for the future work of Trustees will include ensuring continued progress on making our buildings as environmentally friendly as possible and approaching zero carbon by 2030 or as soon as possible thereafter, but with due regard to the listed building status of several of them. We shall further hope to improve access facilities for those visitors with disabilities.

We will ensure that our governance remains clear and maintain integrity, and review policies and procedures to ensure that we are resilient to conflict while upholding and showing care for all in our community. We shall keep under review all land and properties, and ensure compliance with legislation as it arises.

The Clerk of Trustees and the Clerk of Area meeting attended meetings with role holders from other Area Meetings in the North of England to explore possible advantages of closer collaboration.

There were no serious incidents to report to the Charity Commission in 2024.

Other Area Meeting Activities

2024 has been a year in which the Area Meeting has continued its established a pattern of meeting. Whilst most meetings were in person, we extended and improved arrangements for blended meetings and continued to hold the occasional business meeting by Zoom.

Our Nominations Committee continues to struggle to find Friends to fill all the roles we currently identify as necessary.

There is an ongoing concern to recognize the evils of slavery and the involvement of Quakers and others in the slave trade in past centauries, and consider ways forward to offer amelioration of the lasting effect of that.

Friends have continued to support local and national Quaker charities and engage online with their concerns, be it the Quaker Mental Health Forum, Quaker Peace and Social Witness, or the Northern Friends Peace Board.

Members continued to deepen their faith and practice through worshipping and studying online with opportunity for worship being provided locally by Rookhow, a Quaker centre in the southern Lake District and Glenthorne Quaker Centre in Grasmere, and online by by Woodbrooke, an online Quaker learning resource.

Achievements and performance

Other Local Meeting Activities

Information on each Meeting's activities, drawn from their annual Life and Service Reports, which are not reported elsewhere is included below.

Bailrigg

There has been regular attendance at Meetings for Worship on Monday lunchtimes on the campus of Lancaster University, and smaller but equally faithful attendance on Zoom and at home. Sometimes Meeting is 'blended'; sometimes the three parts are physically and electronically separate but we are joined in Spirit. We have welcomed new friends on campus this autumn and we have had news from ex-student friends who have left Lancaster and are now working in Europe and the USA.

Members of the Meeting contributed to the wider Quaker community, supporting the Swarthmore Lecture group and as Visiting Friend & Independent Listener at Ackworth School. Members were active in two Area Meeting-wide concerns: the development of Advices and Queries around Spirit-led Ethical Employment Practice, and the Journey for Learning Towards Reparation for historical Quaker involvement in transatlantic chattel slavery. Members also worked to develop a tripartite understanding of 'belonging' with members and appointed officers of Kendal & Sedbergh AM and Swarthmore AM.

Bailrigg Meeting is small and widely spread but we are strong in spirit and uphold each other with care and tenderness.

Garstang

Garstang Local Meeting continues to be a small meeting with an average attendance of eight Friends each Sunday, and considering the size of our community, we continue to be a vibrant group of Friends, all getting older, with the youngest Friend in their late 50's and our oldest member 89.

The Meeting has received sufficient donations to cover day-to-day management of the building and grounds and continues to hold quarterly charity appeals, supporting a number of local, national and international charities.

We have held regular Meetings for Worship for Business, and during our September Business Meeting made the decision to move from 6 business meetings each year to holding three full meetings in March, July and November. Simpler meetings will be held in January, May and September to appoint representatives to Area Meeting and to deal with any minutes of record, with a learning and social session and shared lunch as part of the meeting. We plan to revisit this new arrangement at a future date to see how it is working. Members of the Meeting provide service in several roles for the Area Meeting and other Quaker bodies.

The Meeting has been involved in several events as part of the Garstang community, both to support the community and as part of Quaker outreach. This has included a scarecrow exhibit as part of the local Scarecrow Festival, celebrating the 400th anniversary of the birth of George Fox, the Garstang Arts Festival and Garstang Heritage Day. A contribution is published once a quarter in the local newspaper.

Even as a small Meeting, Garstang Meeting is a remarkably active and close-knit community of Friends in good heart.

Lancaster

The Lancaster Meeting House, a place of Quaker worship since the mid-17th century, continues to be a hub for spiritual and community activities. This historic building serves as a place of worship for Lancaster Meeting and is also used by the local community.

Our Sunday Morning Meetings are well attended by a range of age groups, providing a welcoming environment for all. The Wednesday Lunchtime Meeting for Worship is part of our weekly schedule, offering those attending a midweek moment for reflection. Attendance at the Children's Meeting has been consistent. Through planned activities and discussions, children learn about Quaker values and their application in everyday life, often providing fresh perspectives for the community. The monthly Young Quakers Meeting offers a space for young people to explore their faith and shared experiences.

Achievements and performance

As Lancaster is a large meeting, communication is of particular importance. This is achieved through our Clerks' tireless work, but also through our newsletter and the Nurture Calendar. These tools provide essential information and updates that help keep our community connected and informed about upcoming events and initiatives. Regular "Becoming Friends" sessions have been held. These are a series of discussions where participants explore the principles and practices of Quakerism, deepening their understanding and connection to our Quaker community. Other events in the course of the year have included Friends from Lancaster attending the Future of British Quakerism Conference (followed by a series of "Supper and Silence" events at Lancaster), opportunities to walk a labyrinth, participation in Lancaster's Heritage Open Day, a weekend away at Glenthorne in the Lake District and visits from Japanese Friends and survivors of the Assad regime in Syria. Small groups have discussed action on climate change and reparations for the actions and inactions of 18th-century Quakers in Lancaster involved in enslaving Africans.

The building and grounds have been maintained under the direction of a Premises Committee and Warden, who also manages bookings of rooms by community groups. The serene and well-tended grounds provide a peaceful retreat for reflection and remembrance. The Gardening Committee and volunteers have continued to develop and maintain the perennial beds along the Gravestone path, with the aim of maintaining it as a place for contemplation and to honour the memory of past generations of Friends. A range of eco-friendly practices has been instituted, including building a bug hotel and promoting biodiversity through the planting of native species.

The financial situation of Lancaster Meeting is tighter than in the past, but remains sound. Additional funds will be required in the coming year for essential maintenance and safety work in the building. Special collections have raised funds for various local, national and international good causes.

Members and attenders provide service to the Meeting in many capacities, but unfortunately our nominations committee has not been able to find people to fill all of the vacant committee positions. There is concern that the increased workload of current committee members may impact the community. A survey of members and attenders is being undertaken to gather information about what people value and would like to see more of at Lancaster Quaker Meeting.

The Lancaster Quaker Meeting continues its activities through the collective efforts of its members. We look forward to another year of growth and fellowship, united by the values and principles of the Quaker faith.

Preston

Preston Quakers have met in Meeting for Worship each Sunday throughout the year, normally in the meeting house from 10:30am. These are blended meetings, with a few people also able to join us by Zoom video link. This link has allowed friends with limited mobility to join us in worship, and include a Friend from Lincolnshire and a Friend now living in Gatesbield, Windermere. While the video link has its limitations, we value the contributions to our worship made by such friends and are grateful to our technically skilled friends who tend the equipment and establish the link each week.

We have 20 members and 19 regular attenders. We have also welcomed several enquirers during the year, four of whom have since attended frequently, and one has applied for membership. Numbers attending range from 8 to 25 (when Ashton School visited) or 23, with an average of 15.

We continue our practice of appointing someone for a month at a time to arrange a reading at each Meeting for Worship. Such readings have included Advices and Queries as well as passages from Quaker Faith and Practice and a wide range of prose and poetry.

Two events allowed Preston Friends to connect with local educational establishments. A group of pupils and their teacher from Ashton Community Science College visited the Meeting and joined in Meeting for Worship. Members of the Meeting took part in Inter-Faith Week events in the University of Central Lancashire, including a discussion about the importance of inter-faith dialogue that included the chairman of the Student Union and several faith representatives. This has led to links which we hope to follow up in future for further events.

Achievements and performance

The Meeting House is regularly used by other community groups, including other religious groups and social groups. Income from such lettings helps to finance maintenance of the premises, but the contacts and discussions these lettings afford are a source of value in themselves.

Looking back, the Meeting celebrated 40 years of dedicated service from its Warden. Looking forward, we have started to plan for a celebration of the Meeting's centenary in 2025.

The Meeting has raised money to support a number of charities, local, national and international, including a number of other Quaker charities such as Rookhow and Friends House Moscow. Members of the Meeting hold a number of roles in the Area Meeting and in other Quaker groups.

Preston Friends and attenders feel in good heart and continue to draw inspiration and strength from our Meetings for Worship and our fellowship with one another.

Yealand

Average attendance at Sunday worship is approximately twenty- five, with around twenty attending in the Meeting House, and around five on Zoom. The Wednesday, non-blended Meeting for Worship continues to thrive, welcoming up to a dozen Friends, and occasionally benefitting from the presence of visitors (including recently from the USA). Given the small numbers, worship is often followed by an informal and enriching Afterword. A group is looking at whether blended Meeting for Worship can be made more effective, especially to improve audibility for those worshipping at home.

We have continued regular annual events such as the Garden Party and New Year Gathering and revived the New Year's Eve Meeting for Worship. A few occasional events with other religious and peace groups also took place during the year.

A Prayer Group for Wholeness and Healing meets every month and an extended Meeting for Healing was held in March.

An Experiment with Light Group also meets once a month. Although the meeting is small, those participating find it very precious.

A further monthly group has been considering the Quaker Faith and Practice book, which is currently being revised.

A Pastoral Care Team considers the needs and concerns of members, and support has been given to some individuals with particular needs. Sessions to support the worship and coherence of the entire Meeting have taken place to consider ministry and the work of Yearly Meeting trustees and Meeting for Sufferings in the light of new proposals around the change at the national level to Continuing Yearly Meeting.

The Meeting maintains a library, curating a collection of both new and historical items. It has been found to be useful both for members and for visitors. A fairly large number of historical documents associated with the Meeting were this year sent to the Lancashire Archive.

Besides overseeing regular maintenance of properties in Yealand, we have planned two major projects, both of which need further consideration before they can be advanced. Proposals for replacement of the roof of the Old School building (which is used as a space for accommodation and events by visiting groups) were received but not advanced on account of the unexpectedly large cost. Alternative plans for keeping the building sound are being considered. Plans for tree-planting and renewing an old hedge on agricultural land owned by the Area Meeting have been considered, but require further negotiation with the tenant farmer. Progress has been made, however, in work on the garden and burial ground at the Meeting House. Further work in the grounds is on-going.

Regular collections are made for Quaker and other charitable organisations, supporting a different organisation every two months.

The Meeting feels harmonious and settled, and has welcomed a small number of new faces over the year.

Financial review

Investment policy and objectives

The charity holds investments in property, listed securities and unlisted investments. At the end of 2024 60% of assets are property, 30% are listed investments, 3% are unlisted investments and 7% are cash. Of these the cash and the listed investments are easily realisable, whereas the value of our property can only be realized if it is sold.

Our portfolio of listed securities is managed by Canaccord Genuity Wealth Management, who have an office in Lancaster. The portfolio is managed to generate income with a risk profile of 5 (on a scale of 1 to 9, with 9 being the highest risk). The restrictions on the portfolio are taken from the investment policy of Britain Yearly Meeting. This excludes companies that are primary producers of pornography, munitions and related products, fossil fuels, tobacco, alcohol or involved in gambling, or which are profiting from the occupation of Palestine.

At the end of 2024 our investment portfolio was split approximately as follows:
Debt and fixed interest - 34.5% (2023: 33%)
Equities - 56% (2023: 58%)
Alternative Investments - 6% (2022: 9%)
Cash - 3.5% (2023: 0.4%)
The Trustees Finance Subcommittee reviews our investment portfolio in the light of quarterly statements.

Unlisted investments are direct investments in organisations whose work furthers the concerns of the Meeting. These include withdrawable share capital in societies, as well as bonds and unlisted company shares. Organisations we have invested in are active in renewable energy, provision of affordable housing and the energy efficiency retrofit of buildings.

Area Meeting, Preston, Garstang and Yealand Meetings bank with the Co-operative Bank, as this is one of the few banks with a good record on ethics and sustainability that still offer accounts to organisations. Lancaster Meeting has its current accounts with the Cumberland Building Society and a savings account with the Ecology Building Society. In addition, Yealand Meeting has an account with NatWest.

Reserves policy

Reserves are the unrestricted assets held by the charity. Free reserves at 31 December 2024 amounted to £2,195,331 (2023 - £2,220,314).

A reserves policy agreed by Area Meeting in May 2024 set out the following target reserves:

Reason	**Amount required**	
To provide for unexpected falls in income	£200,000	Approximately 12 months of income to allow time for expenditure to be reduced
To carry out planned work on buildings over next 5 years	£800,000	Identified by Trustees property committee
To carry out planned work on buildings in 5 - 10 years	£50,000	Identified by Trustees property committee
Total	**£1,050,000**	

This is approximately £160,000 more than the realisable assets (unrestricted current assets, plus the unlisted and listed investments) held by the charity.

Investment property is held to provide an income for ongoing maintenance of the functional buildings but some may have to be sold to provide funds for carrying out planned work to our functional buildings.

The reserves policy is reviewed as needed by Trustees and changes are taken to Area Meeting for approval.

Structure, governance and management

Governing document

The Governing Document was adopted on 12 July 2009.

All Trustees, the Clerk to Trustees and the Area Meeting Treasurer are appointed by Area Meeting following nomination by Area Meeting Nominations Committee or Trustees Nominations Subcommittee. The Area Meeting Treasurer is nominated by Area Meeting Nominations and is normally a Trustee.

The following were Trustees for the year ended 31 December 2024: G Bartram, J Bennetts (Clerk), A Chapman, A E Hughes, A A Marsden, W N Taylor, A Tyldesley, J Vicary, PD Law Jones, CM Mulhern.

Trustees' Terms of service:
A Chapman - 8 July 2017-31 December 2024
G Bartram - 1 January 2019-31 December 2024
A Tyldesley - 9 March 2019-31 December 2024
J Bennetts - 7 September 2019-31 December 2025
A E Hughes - 11 July 2020-31 December 2025
A A Marsden - I January 2022-31 December 2024 (reappointed to serve until 31 December 2027)
W N Taylor - 9 September 2022-31 December 2025
PD Law-Jones - 12 November 2022-13 July 2024
CM Mulhern - 12 November 2022 - 13 January 2024
J Vicary - 1 January 2024 - 31 December 2026
S M Tyldesley 1 January 2025 - 31 December 2027
F A Cranmer 1 January 2025 - 31 December 2027
J A G Paris 10 May 2025 - 31 December 2027

Those acting as Trustees at the time this report was approved were:
J Bennetts, F A Cranmer, A E Hughes, A A Marsden, S M Tyldesley, W N Taylor, J S Vicary and J A G Paris

Policies for the induction and training of Trustees

The work of Trustees is defined by the Terms of Reference and Memoranda of Understanding between Trustees, Area Meeting and Local Meetings. Guidance for Quaker Trustees is provided by the Handbook for Trustees of Quaker Meetings published by the Quaker Stewardship Committee (2014). Upon nomination, Trustees are provided with a set of induction papers, referral to online sources and a briefing by the Clerk(s) to Trustees. All Trustees are encouraged to attend training courses for Quaker Trustees through the virtual Woodbrooke College, and any related courses or conferences.

Risk assessment

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

This year a comprehensive review of risks was undertaken using guidelines from the Charity Commission and this has led to the creation of an ongoing register of risks that will be reviewed annually by the trustees and their subgroups.

As part of the above review, the frequency of risk assessments for buildings, fire and activities has been increased in frequency to annually and procedures are in place to manage these risks. Insurance needs have been reviewed and following a visit from the insurers we have acted upon the matters identified. No Local Meetings or committees reported Data Protection issues to our Data Protection officer. The Area Meeting is a member of Thirtyone:eight (previously known as CCPAS), for Safeguarding. Safeguarding training is now a requirement for role holders within the AM. The Child Protection Policy of the Area Meeting is reviewed annually and shared with members. This review for 2024 is satisfactory.

Structure, governance and management

Meeting structure

Meetings for church affairs and meetings of Trustees, in which the Religious Society of Friends conducts its business, are Meetings for Worship based on silence, carrying the expectation that the way forward with divine guidance can be discerned if Members are truly listening together and to each other in a spirit of love and trust. The unity that is sought depends on the willingness of all to seek the truth in each other's utterances. There is no voting because Friends (Quakers) believe that this emphasises divisions and inhibits the process of seeking a way forward with which all can unite, which is then expressed as the sense of the meeting.

"Stewardship involves prayer, and it involves thought, and it involves applying what emerges from the two. As individuals our particular talents may lead us to greater emphasis on one of those elements, but they can never be wholly divided within any of us, and as a community we need to be faithful to all three: prayer, thought and application."
Christine A.M. Davis, Quaker Faith and Practice, 15.01.

The Clerk(s) of the meeting bear(s) the final responsibility for preparing the business and conducting the meeting. Minutes are drafted by the Clerk(s) during the meeting and then offered to the meeting for acceptance, amendment or rejection. The final decision about whether each minute represents the sense of the meeting is the responsibility of the meeting, not of the Clerk. Minutes are, therefore, approved during the meeting in which they are drafted.

Lancashire Central and North Area Quaker Meeting meets at such frequency, times and places as the Meeting itself directs. The Clerk may arrange for a special meeting to be held if necessary.

The sessions of Area Meeting for Business are open to all Members (and Attenders with the permission of the Clerk) of the Area Meeting. The business and activities of the Area Meeting should, at all times, be conducted in accordance with the provisions of Quaker Faith and Practice (5th edition, adopted June 2013, as amended by Britain Yearly Meeting in 2015).

It is the responsibility of the Area Meeting to appoint an auditor or independent examiner of the Area Meeting accounts.

Lancashire Central and North Area Quaker Meeting comprises all constituent Local Meetings contained within its area: Bailrigg, Garstang, Lancaster, Preston and Yealand. Local Meetings meet in their own premises, with the exception of Bailrigg Meeting, which meets in the Chaplaincy Centre of Lancaster University at Bailrigg. Arrangements for the establishment, running or dissolution of constituent meetings shall be in accordance with Quaker Faith and Practice.

The Area Meeting is the level at which membership is held. The Area Meeting also holds responsibilities for the physical and spiritual nurturing of all within its care. Responsibility for the proper stewardship of funds, and the stewardship and overview of business within Area Meeting, lies with the Trustees. An Attender is one who, not being a Member, frequently attends a specific Local Meeting for Worship. Attenders often take an active part in the life of the Meeting including attending Meetings for Business, but they are not eligible to hold certain offices including that of Trustee.

Structure, governance and management

Office holders

The Area Meeting appoints officers to help to undertake its work. In 2024 these were:
Clerk
Assistant Clerks
Assistant Clerk Membership
Registering Officer
Treasurer
Assistant Treasurer
Custodian of Area Meeting Records
Individuals from local meetings to coordinate funeral arrangements
A Chaplain at Lancaster University
Prison Chaplains (nominated by Area Meeting, appointed by each Prison) (up to 5)
Elders (15)
Pastoral Carers (formerly referred to as Overseers) (16)
Newsletter Editor and Assistant
Nominations Committee (8)
Trustees (11)
Data Protection Officer
Safeguarding Officer
Website Coordinator and Assistant
Over Wyresdale Burial Ground Committee (2)

Representatives or contact persons to the following committees and councils of Britain Yearly Meeting (BYM): Meeting for Sufferings (representative and second)
Quaker Life Representative Council (representative and deputy) Northern Friends Peace Board (representative and deputy)
Quaker Committee for Christian and Interfaith Relationships (contact)

The Area Meeting (AM) is part of Britain Yearly Meeting of the Religious Society of Friends. The AM has a two-way relationship with the central departments and work of the Yearly Meeting. A large part of this relationship is formed by those Friends who serve as representatives to the central committees and councils, one of the main links being the reports from our representatives to Meeting for Sufferings. Meeting for Sufferings is the standing representative body entrusted with the care of the business of Britain Yearly Meeting throughout the year.

The Area Meeting properties are all held by Friends Trusts Ltd as custodian Trustee. Area Meeting Trustees manage and operate the buildings on behalf of Area Meeting as the beneficial owners.

Structure, governance and management
Linked Charities
There are three linked charities registered at the Charity Commission:
The Maintenance Fund (1134224-1)
The Education Fund (1134224-2)
The Need Fund (1134224-3)
Any remaining income at the end of the year shall be applied for any charitable purpose of the benefit of the Friends and Attenders in the Area Meeting, according to the Charity Commission Scheme dated May 17th 2013, under schedule Part 1.

Custodian Trustees
Friends Trusts Limited, Friends House, 173 Euston Road, London, NW1 2BJ, Company Number: 188362, Registered Charity Number: 237698

The Meeting is named Lancashire Central and North Area Quaker Meeting of the Religious Society of Friends (previously Lancaster Monthly Meeting of the Religious Society of Friends), Charity Commission registration number 1134224. The Trustees who served during the year did so in accord with the Governing Document of 12 July 2009 which manages Charity Commission Scheme 145636 Sealed 31 May 1995, amended with case number 343881 Sealed 4 March 2004, and further amended with case number 346795 Sealed 17 May 2013.

In 2024 the Clerk was James Bennetts until the meeting of 11 September 2024 when William Taylor became Clerk, the Assistant Clerk was William Taylor until 11 September 2024 and James Bennetts after that date. The Treasurer was Anne Chapman for the full year.

There is no chief executive officer but day-to-day management is entrusted to the Clerk who consults other Trustees whenever necessary or holds business over until the next meeting of Trustees.

Approved by order of the board of trustees on 13 September 2025 and signed on its behalf by:

J Bennetts - Trustee

Independent examiner's report to the trustees of Lancashire Central and North Area Quaker Meeting
I report to the charity trustees on my examination of the accounts of Lancashire Central and North Area Quaker Meeting (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Mr T M Preece FCCA

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

25 September 2025

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Buildings for Church Use £	Restricted donations £
Income and endowments from				
Donations and legacies	2	57,613	-	5
Charitable activities				
Church activities		101,002	-	-
Investment income	3	30,799	-	-
Other income	4	14,489	-	-
Total		203,903	-	5
Expenditure on				
Raising funds	5	12,473	-	-
Charitable activities	6			
Church activities		279,335	-	5
Total		291,808	-	5
Net gains on investments		41,942	-	-
NET INCOME/(EXPENDITURE)		(45,963)	-	-
Transfers between funds	18	20,980	-	-
Net movement in funds		(24,983)	-	-
Reconciliation of funds				
Total funds brought forward		2,220,314	8	-
Total funds carried forward		2,195,331	8	-

The notes form part of these financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Linked Charities £	2024 Total funds £	2023 Total funds £
Income and endowments from				
Donations and legacies	2	37	57,655	43,204
Charitable activities				
Church activities		-	101,002	93,283
Investment income	3	22,943	53,742	56,057
Other income	4	-	14,489	44,715
Total		22,980	226,888	237,259
Expenditure on				
Raising funds	5	-	12,473	13,496
Charitable activities	6			
Church activities		2,000	281,340	475,783
Total		2,000	293,813	489,279
Net gains on investments		-	41,942	39,098
NET INCOME/(EXPENDITURE)		20,980	(24,983)	(212,922)
Transfers between funds	18	(20,980)	-	-
Net movement in funds		-	(24,983)	(212,922)
Reconciliation of funds				
Total funds brought forward		-	2,220,322	2,433,244
Total funds carried forward		-	2,195,339	2,220,322

The notes form part of these financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted funds £	Buildings for Church Use £	Restricted donations £
Fixed assets				
Tangible assets	13	-	8	-
Investments				
Investments	14	721,841	-	-
Investment property	15	1,320,000	-	-
		2,041,841	8	-
Current assets				
Debtors	16	17,089	-	-
Cash at bank and in hand		146,232	-	5
		163,321	-	5
Creditors				
Amounts falling due within one year	17	(9,831)	-	(5)
Net current assets		153,490	-	-
Total assets less current liabilities		2,195,331	8	-
NET ASSETS		2,195,331	8	-

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2024

	Notes	Linked Charities £	2024 Total funds £	2023 Total funds £
Fixed assets				
Tangible assets	13	-	8	8
Investments				
Investments	14	-	721,841	811,321
Investment property	15	-	1,320,000	1,275,000
		-	2,041,849	2,086,329
Current assets				
Debtors	16	-	17,089	48,037
Cash at bank and in hand		-	146,237	118,604
		-	163,326	166,641
Creditors				
Amounts falling due within one year	17	-	(9,836)	(32,648)
Net current assets		-	153,490	133,993
Total assets less current liabilities		-	2,195,339	2,220,322
NET ASSETS		-	2,195,339	2,220,322

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2024

Funds	18		
Unrestricted funds:			
Trustees and Area Meeting		1,967,829	2,012,174
Garstang Meeting		3,091	3,366
Lancaster Meeting		53,865	44,727
Preston Meeting		49,770	48,836
Yealand Meeting		117,216	108,678
Designated (Yealand Septic Tank)		3,560	2,533
		2,195,331	2,220,314
Restricted funds:			
Buildings for Church Use		8	8
Total funds		2,195,339	2,220,322

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2025 and were signed on its behalf by:

W N Taylor - Trustee

J Bennetts - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

Investment properties are included at market value at the balance sheet date. Realised gains and losses on investment properties are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

1. Accounting policies - continued

Investment property
Market values have been based on a local estate agent's opinion of the expected sale price and agreed by the trustees.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Fixed assets
The charity owns meeting houses, warden's cottages and a burial ground. No historical cost or valuation is available. The trustees feel that obtaining a valuation would be too costly and add little value to the accounts. All expenditure on the properties is written off to the SOFA in the year.

2. Donations and legacies

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Donations	46,602	37	46,639	37,391
Gift aid	8,011	-	8,011	5,786
Legacies	3,000	-	3,000	-
BYM funds received as an agent	-	5	5	27
	57,613	42	57,655	43,204

2. Donations and legacies - continued

Other funds collected as an agent

The charity collects donations which are passed to other organisations. At the balance sheet date there was £1,224 (2023 - £1,065) collected which will be passed to the relevant charities in the following year.

3. Investment income

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Rents received	13,540	9,040	22,580	23,451
Wayleave	121	-	121	121
Income from investments	17,138	13,903	31,041	32,485
	30,799	22,943	53,742	56,057

4. Other income

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Other income	3,877	-	3,877	720
Septic tank maintenance	1,277	-	1,277	1,082
VAT on Listed Places of Worship Grant	7,590	-	7,590	41,431
Bank interest	1,745	-	1,745	1,482
	14,489	-	14,489	44,715

5. Raising funds

Investment management costs

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Portfolio management	6,521	-	6,521	10,387
Rental management fees	2,146	-	2,146	2,355
Property repairs	3,806	-	3,806	754
	12,473	-	12,473	13,496

6. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Church activities	11,554	58,243	211,543	281,340

7. Grants payable

	2024	2023
	£	£
Church activities	58,243	26,303

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Britain Yearly Meeting	43,205	11,028
Northern Friends Peace Board	2,100	2,080
Friends Fellowship Healing	-	15
Kendal Quaker Tapestry	-	100
Campaign Against the Arms Trade	20	20
Lancaster Christian Aid	500	250
Practical Action	125	100
Glenthorne Welcome Project	-	100
Toilet Twinning	-	184
Friends Housing Bursary Trust	125	100
Lancaster Churches Together	20	161
Mines Advisory Group	125	100
Drone Wars UK	125	-
Manchester & Warrington Summer School	800	800
Teenage General Meeting	500	500
Lancaster University Chaplaincy Centre	1,000	800
Rookhow	5,000	5,500
War Resisters International	125	-
Tools For Self Reliance	-	100
A Rocha UK	100	100
Malton Meeting House	-	150
Milton Keynes Quaker Meeting	-	100
Thirsk Quaker Meeting	175	-
Quaker Congo Partnership UK	125	-
Conscience	125	-
Let's BeFriends	78	-
	54,373	22,288

The total grants paid to individuals during the year was as follows:

	2024	2023
	£	£
Individual grants	3,870	4,015

7. Grants payable - continued

Grants to individuals consists of Need fund grants - £2,000 (2023 - £800), Education fund grants - £nil (2023 - £400) and other grants - £1,870 (2023 - 2,815).

8. Support costs

	Meeting houses	Governance costs	Totals
	£	£	£
Church activities	205,128	6,415	211,543

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no expenses incurred by the Trustees in 2024. The Trustees incurred total expenses of £518 relating to safeguarding training, travel and accommodation during the year 2023.

10. Staff costs

	2024	2023
	£	£
Wages and salaries	68,077	62,312
Other pension costs	187	392
	68,264	62,704

The average monthly number of employees during the year was as follows:

	2024	2023
Wardens and other support staff	8	8

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities (2023 figures)

	Unrestricted funds	Buildings for Church Use	Restricted donations	Linked Charities	Total funds
	£	£	£	£	£
Income and endowments from					
Donations and legacies	43,144	-	27	33	43,204
Charitable activities					
Church activities	93,283	-	-	-	93,283
Investment income	31,611	-	-	24,446	56,057
Other income	44,715	-	-	-	44,715

11. Comparatives for the statement of financial activities (2023 figures) - continued

	Unrestricted funds £	Buildings for Church Use £	Restricted donations £	Linked Charities £	Total funds £
Total	212,753	-	27	24,479	237,259
Expenditure on					
Raising funds	13,496	-	-	-	13,496
Charitable activities					
Church activities	474,555	-	28	1,200	475,783
Total	488,051	-	28	1,200	489,279
Net gains on investments	39,098	-	-	-	39,098
NET INCOME/(EXPENDITURE)	(236,200)	-	(1)	23,279	(212,922)
Transfers between funds	23,279	-	-	(23,279)	-
Net movement in funds	(212,921)	-	(1)	-	(212,922)
Reconciliation of funds					
Total funds brought forward	2,433,235	8	1	-	2,433,244
Total funds carried forward	2,220,314	8	-	-	2,220,322

The table above shows the breakdown of the final column of the Statement of Financial Activities, which are the figures for 2023.

12. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £6,060 (2023 - £5,780).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2024 and 31 December 2024	8
Net book value	
At 31 December 2024	8
At 31 December 2023	8

Tangible fixed assets are the meeting houses, warden's cottages and a burial ground, which are held at deemed cost of £1 each in the balance sheet.

Functional Property Assets

Local Meeting	Use of Building	Value	Basis of Valuations
Garstang	Meeting House	£1,138,745	Insurance value
Lancaster	Meeting House, Including Warden's Cottage	£3,933,065	Insurance value
Preston	Meeting House	£1,009,757	Insurance value
	Warden's House	£367,326	Insurance value
Yealand	Meeting House	£623,627	Insurance value
	Old School (used as a hostel)	£1,581,434	Insurance value
	Warden's House (18 Yealand Road)	£374,321	Insurance value

14. Fixed asset investments

	Listed investments £	Unlisted investments £	Totals £
Market value			
At 1 January 2024	763,151	48,170	811,321
Additions	97,338	10,000	107,338
Disposals	(193,004)	-	(193,004)
Revaluations	(3,814)	-	(3,814)
At 31 December 2024	663,671	58,170	721,841
Net book value			
At 31 December 2024	663,671	58,170	721,841
At 31 December 2023	763,151	48,170	811,321

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2024	663,671	58,170	721,841

15. Investment property

	£
Fair value	
At 1 January 2024	1,275,000
Revaluation	45,000
At 31 December 2024	1,320,000
Net book value	
At 31 December 2024	1,320,000
At 31 December 2023	1,275,000

Fair value at 31 December 2024 is represented by:

	£
Valuation in 2024	1,320,000

Investment properties were valued by Hackney and Leigh Estate Agents, Carnforth at 29 January 2025 and the valuation is agreed by the trustees as a good estimate of the market value. The agents based their valuation on sale values of similar properties in the area.

16. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	16,989	47,222
Prepayments	100	815
	17,089	48,037

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,611	26,307
Other creditors	6,225	6,341
	9,836	32,648

18. Movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
Trustees and Area Meeting	2,012,174	(65,325)	20,980	1,967,829
Garstang Meeting	3,366	(275)	-	3,091
Lancaster Meeting	44,727	9,138	-	53,865
Preston Meeting	48,836	934	-	49,770
Yealand Meeting	108,678	8,538	-	117,216
Designated (Yealand Septic Tank)	2,533	1,027	-	3,560
	2,220,314	(45,963)	20,980	2,195,331
Restricted funds				
Buildings for Church Use	8	-	-	8
Linked charity - Education	-	867	(867)	-
Linked charity - Maintenance	-	1,734	(1,734)	-
Linked charity - Needs	-	18,379	(18,379)	-
	8	20,980	(20,980)	8
TOTAL FUNDS	2,220,322	(24,983)	-	2,195,339

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting	32,400	(139,667)	41,942	(65,325)
Garstang Meeting	8,212	(8,487)	-	(275)
Lancaster Meeting	100,452	(91,314)	-	9,138
Preston Meeting	14,026	(13,092)	-	934
Yealand Meeting	47,536	(38,998)	-	8,538
Designated (Yealand Septic Tank)	1,277	(250)	-	1,027
	203,903	(291,808)	41,942	(45,963)
Restricted funds				
Restricted donations	5	(5)	-	-
Linked charity - Education	867	-	-	867
Linked charity - Maintenance	1,734	-	-	1,734
Linked charity - Needs	20,379	(2,000)	-	18,379
	22,985	(2,005)	-	20,980
TOTAL FUNDS	226,888	(293,813)	41,942	(24,983)

18. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
Trustees and Area Meeting	2,224,574	(235,679)	23,279	2,012,174
Garstang Meeting	4,014	(648)	-	3,366
Lancaster Meeting	53,455	(8,728)	-	44,727
Preston Meeting	47,621	1,215	-	48,836
Yealand Meeting	101,870	6,808	-	108,678
Designated (Yealand Septic Tank)	1,701	832	-	2,533
	2,433,235	(236,200)	23,279	2,220,314
Restricted funds				
Buildings for Church Use	8	-	-	8
Restricted donations	1	(1)	-	-
Linked charity - Education	-	524	(524)	-
Linked charity - Maintenance	-	1,847	(1,847)	-
Linked charity - Needs	-	20,908	(20,908)	-
	9	23,278	(23,279)	8
TOTAL FUNDS	2,433,244	(212,922)	-	2,220,322

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting	66,674	(331,411)	29,058	(235,679)
Garstang Meeting	7,081	(7,729)	-	(648)
Lancaster Meeting	85,162	(93,890)	-	(8,728)
Preston Meeting	14,322	(16,546)	3,439	1,215
Yealand Meeting	38,432	(38,225)	6,601	6,808
Designated (Yealand Septic Tank)	1,082	(250)	-	832
	212,753	(488,051)	39,098	(236,200)
Restricted funds				
Restricted donations	27	(28)	-	(1)
Linked charity - Education	924	(400)	-	524
Linked charity - Maintenance	1,847	-	-	1,847
Linked charity - Needs	21,708	(800)	-	20,908
	24,506	(1,228)	-	23,278
TOTAL FUNDS	237,259	(489,279)	39,098	(212,922)

19. Related party disclosures

Donations made without conditions by the Trustees and their spouses to the charity totalled £4,121 (2023 - £6,111).

W N Taylor, a Trustee of the charity, is also a Trustee of Glenthorne Quaker Centre. During 2024, the charity made payments to this organisation for the provision of accommodation totalling £3,610. During 2023, the charity made grants totalling £100 to this organisation.

A C Chapman, a Trustee of the charity in the year, is also a Trustee for Rookhow (a charity which has a Quaker Meeting House and bunkbarn in Cumbria). During the year, the charity made grants totalling £5,000 to this organisation (2023 - £5,500), and other payments totalling £970 were made for the provision of accommodation (2023 - £970).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies				
Donations	46,602	37	46,639	37,391
Gift aid	8,011	-	8,011	5,786
Legacies	3,000	-	3,000	-
BYM funds received as an agent	-	5	5	27
	57,613	42	57,655	43,204
Investment income				
Rents received	13,540	9,040	22,580	23,451
Wayleave	121	-	121	121
Income from investments	17,138	13,903	31,041	32,485
	30,799	22,943	53,742	56,057
Charitable activities				
Letting of Old School	28,113	-	28,113	23,252
Letting of Meeting Houses	71,504	-	71,504	68,683
Feed in tariff	1,385	-	1,385	1,348
	101,002	-	101,002	93,283
Other income				
Other income	3,877	-	3,877	720
Septic tank maintenance	1,277	-	1,277	1,082
VAT on Listed Places of Worship Grant	7,590	-	7,590	41,431
Bank interest	1,745	-	1,745	1,482
	14,489	-	14,489	44,715
Total incoming resources	203,903	22,985	226,888	237,259
Expenditure				
Investment management costs				
Portfolio management	6,521	-	6,521	10,387
Rental management fees	2,146	-	2,146	2,355
Property repairs	3,806	-	3,806	754
	12,473	-	12,473	13,496
Charitable activities				
Sundries	219	-	219	359
Carried forward	219	-	219	359

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Charitable activities				
Brought forward	219	-	219	359
Church activities	277	-	277	209
Library	463	-	463	533
Glenthorne weekend	3,610	-	3,610	-
Children and young people	1,052	-	1,052	992
Refreshment committee	722	-	722	483
Committees and conferences	4,375	-	4,375	2,725
Overwyresdale maintenance	450	-	450	630
Quakers in Criminal Justice	35	-	35	35
Thirty-one Eight	145	-	145	145
Fellowship day	65	-	65	125
Slavery project	-	-	-	358
Churches Together Lancashire	141	-	141	-
Grants and donations to Institutions	54,368	5	54,373	22,288
Grants to individuals	1,870	2,000	3,870	4,015
	67,792	2,005	69,797	32,897
Support costs				
Meeting houses				
Wages	68,077	-	68,077	62,312
Pensions	187	-	187	392
Council tax for unoccupied cottage	-	-	-	643
Water charges	2,659	-	2,659	2,428
Insurance	11,610	-	11,610	12,121
Light and heat	18,830	-	18,830	18,308
Telephone and broadband	1,992	-	1,992	1,693
Postage and stationery	696	-	696	1,562
Advertising	750	-	750	420
Sundries	275	-	275	92
Waste collections	363	-	363	499
Building works - Lancaster	50,214	-	50,214	268,314
Building works - Preston	-	-	-	5,284
Building works - Yealand	10,419	-	10,419	5,388
Gardening	6,030	-	6,030	9,163
Cleaning	2,295	-	2,295	3,113
Staff training	1,557	-	1,557	733
Living Wage Foundation	83	-	83	79
Repairs and maintenance	19,132	-	19,132	36,926
Legal and professional fees	-	-	-	720
Zoom subscription	312	-	312	144
Furniture and equipment	4,897	-	4,897	2,531
Computer expenses	3,696	-	3,696	1,849
Payroll preparation fees	1,054	-	1,054	1,168
	205,128	-	205,128	435,882

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Meeting houses				
Governance costs				
Sundries	168	-	168	522
Accountancy and legal fees	6,060	-	6,060	5,780
Legal and professional	40	-	40	40
Governance costs	-	-	-	485
Bank charges	147	-	147	177
	6,415	-	6,415	7,004
Total resources expended	291,808	2,005	293,813	489,279
Net (expenditure)/income before gains and losses	(87,905)	20,980	(66,925)	(252,020)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	756	-	756	8,656
Net (expenditure)/income	(87,149)	20,980	(66,169)	(243,364)

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

England & Wales - Charity number 1134224

Accounts

REGISTERED CHARITY NUMBER: 1134224

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 13
Independent Examiner's Report	14
Statement of Financial Activities	15 to 16
Balance Sheet	17 to 19
Notes to the Financial Statements	20 to 31
Detailed Statement of Financial Activities	32 to 34

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	A Chapman C Hall-Farthing (resigned 31/12/2023) G Bartram A Tyldesley J Bennetts S J Taylor (resigned 31/12/2023) A E Hughes A A Marsden W N Taylor C M Mulhern (resigned 13/1/2024) P D Law-Jones J S Vicary (appointed 1/1/2024)
Principal address	Lancaster Friends Meeting House LANCASTER LA1 1TX
Registered charity number	1134224
Independent examiner	Xeinadin Dalton House 9 Dalton Square LANCASTER LA1 1WD
Solicitors	Joseph A. Jones 6 Fenton Street Lancaster LA1 1TE

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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

Objectives

The objects of the charity are the furtherance of the religious and charitable purposes of the Religious Society of Friends. This involves:

- The right holding of public Meetings for Worship in our constituent meetings.
- The holding of regular meetings for church affairs (i.e. business) in all the constituent meetings and for the Area Meeting as a whole.
- Taking collective action in accordance with Quaker principles and the discernment of our meetings for church affairs.

These objectives are a key part of the means whereby the Society provides public benefit.

Activities are usually similar from year to year and include the regular holding of public Meetings for Worship and other meetings to which the public are invited; publicising our meetings and other events; providing Children's and Young Persons' Meetings in Lancaster and occasionally at Yealand ; maintaining our Meeting Houses and religious burial grounds; raising awareness and understanding of religious beliefs and practices; promoting fellowship among our Members and Attenders; ecumenical and interfaith activity; regular publication of newsletters for use of Members and Attenders; regular financial collections at our Meetings for Quaker objectives; and participation in Quaker Week events (usually held in October each year).

Objectives and activities

Significant activities

Meetings for Worship open to the public were held regularly at the following places or by Zoom:

Bailrigg Chaplaincy Centre, Lancaster University.
Mondays 1.00-1.30pm (except Bank Holidays and Christmas Day)

Garstang Friends Meeting House, Calder Lane, Garstang PR3 1ZE.
Sundays 10.30-11.30am

Lancaster Friends Meeting House, Meeting House Lane, Lancaster LA1 1TX. Sundays 10.30-11.30am with children and young people's meeting.

Preston Friends Meeting House, 189 St Georges Road, Preston, PR1 6NQ. Sundays 10.30-11.30am

Yealand Friends Meeting House, Yealand Road, Yealand Conyers, Carnforth LA5 9SH. Sundays 10.30-11.30am with children and young people's meeting by arrangement. Also Wednesdays 11.30-12.00 noon.

Meetings for Business are held at all Local Meetings, either monthly or bimonthly.

Area Meetings for Business in 2023 were held as follows:

14 January
12 March
13 May
8 July
9 September
11 November (by Zoom)

The attendance at these meetings was generally more than 30. In addition, a Fellowship Day was held on 14 October.

As well as public Meetings for Worship, various other activities of public benefit were carried out by the Area Meeting and its constituent Local Meetings, as detailed later in this section of the report.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

Grantmaking

The Trustees are entrusted with funds to make grants to Members and Attenders of the Meeting. The grants cover the following areas:

a) To pay the expenses of Area Meeting appointed representatives for courses and conferences (paid on demand).

b) To cover the expenses incurred by officers appointed by Area Meeting including Trustees (paid upon production of receipts).

c) To provide grants for the education of Friends and Attenders of Lancashire Central and North Area Quaker Meeting when attending short courses around Quaker themes (grants applied for on application form and supported by Pastoral carer / Elder). Grants are awarded by either the Trustee Grants Subcommittee, if £500 or under, or by the full body of Trustees if £501 or more.

d) To issue grants to Friends and Attenders of the Area Meeting when they find that they are in financial need (same application process as c).

e) To issue school and higher education small grants to all children / young people due to start or move up a school or into higher education.

f) To pay training expenses for those taking on roles within Area or Local Meetings.

Achievement and performance
Charitable activities
Numbers of Members and Attenders

The tables below give the numbers of Members and Attenders at year end of 2023, and the equivalent numbers for the previous year for comparison.

Members are those in membership in our Area Meeting. An Attender is someone who, not being a Member, frequently attends a specific Meeting for Worship or otherwise has ongoing involvement in activities in a Meeting. Numbers of Attenders are hard to define in a perfectly consistent way, as "frequently" is not clearly defined.

MEMBERS	2023				2022		
	Men	**Women**	**Other**	**Total**	**Men**	**Women**	**Total**
Bailrigg	-	-	6	6	3	2	5
Garstang	11	11	-	22	12	11	23
Lancaster	36	79	-	115	35	81	116
Preston	9	13	-	22	10	12	22
Yealand	18	27	-	45	16	26	42
TOTALS	74	130	6	210	76	132	208

ATTENDERS	2023				2022		
	Men	**Women**	**Other**	**Total**	**Men**	**Women**	**Total**
Bailrigg	-	-	5	5	2	2	4
Garstang	2	7	-	9	-	5	5
Lancaster	25	38	3	66	34	16	50
Children	-	-	-	23	-	-	19
Preston	3	15	-	18	7	20	27
Yealand	13	23	-	36	10	19	29
TOTALS	43	83	8	157	53	62	134

Attender numbers can be affected by Attenders moving into membership. New Members joined the Area Meeting by convincement, having not been a Member of any part of the Religious Society of Friends, and by transfer. People lost membership in the Area Meeting by resignation, ceasing to be a Member of any part of the Religious Society of Friends, by transfer, and by death.

Our Lancaster Local Meeting regularly has children and young people attending.

Information regarding our Area and Local Meetings is available from the Directory of Meetings on the website of Quakers in Britain (see www.quaker.org.uk/our-organisation/book-of-meetings) and on our Area Meeting website, www.lancsquakers.org.uk/. Area and Local Meeting newsletters are circulated to Members and Attenders.

Achievement and performance

Trustees Activities

Trustees met eight times in 2023, mostly by Zoom, on one occasion in person. Most meetings were attended by almost all Trustees. The Minutes were made available to the Area Meeting via the Clerk and reports on Meetings were printed in the Area Meeting Newsletter, which goes to all our Meetings and is available by email to all Members and Attenders. Some Trustees were available at each Area Meeting to answer any questions that might arise concerning Trustee work. A report on the work of Trustees was presented at Area Meeting in May.

During 2023, Trustees continued to be concerned with providing assistance to Members and Attenders, ensuring compliance with data protection and child protection matters. New policies for Data Protection, Safeguarding and complaints were endorsed by Area Meeting. Criteria for giving money to other organisations, and the Memoranda of Understanding, which set out the responsibilities of Local Meetings in conjunction with those of Area Meeting and Trustees, were also endorsed by Area Meeting. Trustees attended to routine maintenance and management of our buildings, and insurance. Major renovation work was undertaken at Lancaster Meeting House, including renewal of render on the south facing wall, attention to roof drainage, installation of roof vents and underpinning and renovation of the warden's cottage.

Trustees' Subcommittees for Employment, Risk, Grants, Finance, Nominations and Property have worked well, often by online communication, but with on-site work where necessary, and will continue in their present form.

We have employees or self-employed workers in several of our Meeting Houses, as wardens and cleaners. Trustees will continue to assist Local Meetings in promoting good employer/employee relationships. They have ensured that the Living Wage is implemented in respect of our employees.

Many of our buildings are well used by the wider community and offer rooms for hire at reasonable rates, providing income which is used to keep property in good order, thus enabling further lettings. Income from such lettings in 2023 was higher than in the previous year due to increased use after being depressed by Covid restrictions, as reflected in the accounts.

Key plans for the future work of Trustees will include ensuring continued progress on making our buildings as environmentally friendly as possible and approaching zero carbon by 2030, but with due regard to the listed building status of several of them. We shall further hope to improve access facilities for those visitors with disabilities.

We will ensure that our governance remains clear and maintains integrity, and will review policies and procedures to ensure that we are resilient to conflict while upholding and showing care for all in our community. We shall keep under review all land and properties, and ensure compliance with legislation as it arises.

In the autumn of 2023, the Clerk of Trustees and the Clerk of Area Meeting attended meetings with role holders from other Area Meetings in the North of England to explore possible advantages of closer collaboration.

Trustees have an arrangement for continuing advice from Buttress Architects, the firm which carried out the Quinquennial Review in 2021. Possible building work on the roof of the Old School at Yealand is under consideration.

In 2023 a further contribution of £5,000 was made to the work at Rookhow (in South Cumbria) to provide opportunities for disadvantaged groups.

Other Area Meeting Activities

2023 has been a year in which the Area Meeting has settled down to a pattern of meeting which we hope will continue. Whilst most meetings were in person, we extended and improved arrangements for blended meetings and continued to hold the occasional business meeting by Zoom.

Our Nominations Committee continues to struggle to find Friends to fill all the roles we currently identify as necessary.
There is an ongoing concern to recognise the evils of slavery and the involvement of Quakers and others in the transatlantic slave trade in past centuries, and to consider ways and means of offering amelioration of the slave trade's lasting effects.

Achievement and performance

Friends have continued to support local and national Quaker charities such as the Quaker Mental Health Forum, Quaker Peace and Social Witness, Rookhow and the Northern Friends Peace Board, and to engage online with their concerns. Members continued to deepen their faith and practice through worshipping and studying online, with such opportunities being provided locally by Rookhow and Glenthorne and nationally by Woodbrooke.

Other Local Meeting Activities
Each Local Meeting has been asked to provide information on their activities to aid in compiling this annual report. Information on each Meeting's activities that are not reported elsewhere is included below.

Bailrigg Meeting at Lancaster University
With a small increase in attenders, including some regularly on campus, we have moved to a pattern of Meeting for Worship both in person in the Chaplaincy Centre and online, often linked via Zoom. This is likely to be our pattern of meeting from now on, recognising the diverse needs of those who are part of our community. We have managed to continue supporting the Chaplaincy Centre activities, including Welcome Week events, in person (soup lunch, multifaith prayers, interfaith discussions), and packing and distributing 'goody bags' at various times of the year to support students, particularly international ones, who were remaining on campus during vacations. The Meeting continues to be represented on the Chaplaincy Management Committee, and Members are involved in a wide variety of aspects of university life, as well as holding roles at Area and national level within the Society.

Garstang
We have a small number of active Friends, with up to eleven attending Meeting for Worship, and have recently welcomed new attenders. We continue to explore the idea of Simpler Meetings as a way of adapting to our small size. We no longer have Committees for Outreach, Social Activities, or Property, but are in the process of replacing these with individual Co-ordinators, with the Property Co-ordinator already playing a very active role.

Outreach has also been very active, with two contributions by the Meeting to Garstang Arts Festival - a talk about the Quaker Tapestry, and an art exhibition including art from Friends from our Meeting. We also took part for the first time in Open Heritage Days, attracting 35 visitors from all over the North West, and welcomed walkers for a coffee stop during Garstang Walking Week. We were asked once again to provide refreshments for local houses opening their gardens, donating the £500 thus raised to four charities. Garstang Friends made four contributions to the 'Voice of the Church' column in the local news paper - this is a regular column to which all local churches contribute on a rota basis.

Having an old Meeting House is a mixed blessing. This year we have been planning how to bring our property up to 21st-century environmental standards, with a particular focus on reducing our carbon footprint. We have considered what carbon reducing measures are possible and cost effective, and recognise the need to address the dampness of the buildings as a priority. Our garden and grounds, which give us all much pleasure, are being actively managed in order to increase their bio-diversity.

Lancaster
During 2023 attendance in person at Meetings for Worship continued to revive. As well as people returning to the Meeting House we welcomed new Attenders and new Members. Blending equipment continued to allow Friends to attend Meeting for Worship and Meeting for Business despite distance or physical constraints. Wednesday lunchtime Meeting for Worship continued to be well attended by a regular group. Some Friends are also taking part in monthly extended Meeting for Worship beginning at 9.30 instead of the usual 10.30.

The Children's Meeting continued to meet every Sunday and was well attended by an enthusiastic group of families. The young people continued to meet regularly and this year took part in creating our video Life and Service Report.
A calendar of regular and one-off events nurturing the Lancaster Quaker community has been instituted this year. These have included: regular Reading for the Soul, Taizé singing, Making Music with Friends, Soul Artistry, a Becoming Friends Course, Bring and Share lunches, and one-off events: Quaker Story-Making and Labyrinth meditation.

Friends have been taking part in a Learning Journey for Reparations, a series of online discussions exploring the role of Quakers in the transatlantic slave trade and what steps can be taken in the future.

Achievement and performance

A newly constituted Garden Committee has been energetically nurturing the garden. They have made good progress and have further big plans towards creating a space for nature and for Friends to enjoy.

The Nominations Committee continues to work hard to fill the roles required.

A new Warden was appointed in 2023 and has moved into the newly refurbished cottage. Her contributions to the life of the Meeting are greatly valued by all Friends.

Substantial construction and maintenance work was carried out on the Meeting House during the summer which was paused over the winter and will be completed in spring 2024.

Preston
During 2023 numbers attending at Sunday Meeting for Worship have ranged from 8 to 18, with an average of 10 in person and 4 on Zoom. With equipment now improved to a high technical standard, we have continued to make Zoom meetings available to Friends and Attenders who are unable to be physically present in the Meeting House; the facility is particularly helpful to Friends with limited mobility or illness, and has kept us in contact with others who are temporarily away from the area.

The Eldership and Pastoral Care group has met bimonthly during the year. In addition to its care for the spiritual and material needs of Friends, the group also arranged a Memorial Meeting for a Friend who had died at the age of 90. Before coming to Preston she had been one of the stalwarts who had kept Blackpool Quaker Meeting in being until it was finally laid down by Area Meeting.

Our Warden maintains the Meeting House to a high standard, with the polished parquet floor and the beautifully trimmed hedge being notable features. Following an inspection by Lancashire Fire and Rescue, our usual construction firm was engaged to replace the doors on the schoolroom, the kitchen and the store with fire-resistant doors and to upgrade the fire resistance of the doors to the Meeting Room. The work was, as always, carried out to a high standard. The Meeting House Library has benefited from the addition of several new books, thanks in part to generous donations, and the updated catalogue of its holdings available to borrow can be viewed both on the Meeting House website and as hard copy in the Meeting House itself.

Yealand
2023 brought a gradual increase in numbers attending Sunday Meeting, with up to 20 Friends regularly present in the Meeting House and 6 or 7 joining us by Zoom. There remain issues with the set-up and sound quality of the Blended Meeting which are being explored further. We have had a number of visitors, and some relatively new Friends are taking a more active part in the Meeting. Wednesday morning meetings continue to be in-person only.

Our various groups include Wholeness and Healing and Experiment with Light groups. New approaches are being tried. Our Pastoral Team now facilitates 'Afterword' on the first Sunday of each month when there is no Business Meeting. The team has also organised 'Sharing our Quakerism' sessions, which have been well attended and inspiring. A monthly group has been discussing Quaker Faith and Practice. The National Quaker Day for Healing and Wholeness was marked. In the summer the garden party was held and was enjoyed by Friends and locals.

The Old School Hostel is open for sole-use bookings and has been very well used. We have been pleased to welcome Vision of Adventure, an organisation that provides weekends of adventure activities for the partially sighted, along with a whole range of other groups and families. A talk about Quakerism was given to one of the groups staying.

Financial review

Investment policy and objectives

The charity holds investments in property, listed securities and unlisted investments. At the end of 2023 57% of assets are property, 34% are listed investments, 2% are unlisted investments and 6% are cash. Of these the cash and the listed investments are easily realisable, whereas the value of our property can only be realized if it is sold.

Our portfolio of listed securities is managed by Canaccord Genuity Wealth Management, who have an office in Lancaster. The portfolio is managed to generate income with a risk profile of 5 (on a scale of 1 to 9, with 9 being the highest risk). The restrictions on the portfolio are taken from the investment policy of Britain Yearly Meeting. This excludes companies that are primary producers of pornography, munitions and related products, fossil fuels, tobacco, alcohol or involved in gambling, or which are profiting from the occupation of Palestine.

At the end of 2023 our investment portfolio was split approximately as follows:
Debt and fixed interest - 33% (2022: 28%)
Equities - 58% (2022: 59%)
Alternative Investments - 9% (2022: 8%)
Cash - 0.4% (2022: 5%)
The Trustees Finance Subcommittee reviews our investment portfolio in the light of quarterly statements.

Unlisted investments are direct investments in organisations whose work furthers the concerns of the Meeting. These include withdrawable share capital in societies, as well as bonds and unlisted company shares. Organisations we have invested in are active in renewable energy, provision of affordable housing and the energy efficiency retrofit of buildings.

Area Meeting, Preston, Garstang and Yealand Meetings bank with the Co-operative Bank, as this is one of the few banks with a good record on ethics and sustainability that still offer accounts to organisations. Lancaster Meeting has its current accounts with the Cumberland Building Society and a savings account with the Ecology Building Society. In addition, Yealand Meeting have an account with NatWest.

Reserves policy

Reserves are the unrestricted assets held by the charity. Free reserves at 31 December 2023 amounted to £2,220,314 (2022 - £2,433,235).

A reserves policy agreed by Area Meeting in May 2024 set out the following target reserves:

Reason	**Amount required**	
To provide for unexpected falls in income	£200,000	Approximately 12 months of income to allow time for expenditure to be reduced
To carry out planned work on buildings over next 5 years	£800,000	Identified by Trustees property committee
To carry out planned work on buildings in 5 - 10 years	£50,000	Identified by Trustees property committee
Total	**£1,050,000**	

This is approximately £100,000 more than the realisable assets (cash and listed investments) plus the unlisted investments held by the charity.

Investment property is held to provide an income for ongoing maintenance of the functional buildings but some may have to be sold to provide funds for carrying out planned work to our functional buildings.

Structure, governance and management
Governing document
The Governing Document was adopted on 12 July 2009.

All Trustees, the Clerk to Trustees and the Area Meeting Treasurer are appointed by Area Meeting following nomination by Area Meeting Nominations Committee or Trustees Nominations Subcommittee. The Area Meeting Treasurer is, and is normally, a Trustee.

The following were Trustees for the year ended 31 December 2023: G Bartram, J Bennetts (Clerk), A Chapman, C Hall Farthing, A E Hughes, A A Marsden, S J Taylor, W N Taylor, A Tyldesley, P D Law-Jones, C M Mulhern.

Trustees' Terms of service:
A Chapman - 8 July 2017-31 December 2023 (reappointed to serve until 31 December 2025)
C H Farthing - 13 January 2018-31 December 2023
G Bartram - 1 January 2019-31 December 2024
A Tyldesley - 9 March 2019-31 December 2024
J Bennetts - 7 September 2019-31 December 2025
A E Hughes - 11 July 2020-31 December 2025
S J Taylor - 1 January 2021-31 December 2023
A A Marsden - 1 January 2022-31 December 2024
W N Taylor - 9 September 2022-31 December 2025
P D Law-Jones - 12 November 2022-31 December 2025
C M Mulhern - 12 November 2022 - 13 January 2024

Those acting as Trustees at the time this report was approved were:
J Bennetts (Clerk), G Bartram, A Chapman, A E Hughes, P D Law-Jones, A A Marsden (Assistant Clerk Admin), A Tyldesley, W N Taylor (Assistant Clerk) and J S Vicary.

Policies for the induction and training of Trustees
The work of Trustees is defined by the Terms of Reference and Memoranda of Understanding between Trustees, Area Meeting and Local Meetings. Guidance for Quaker Trustees is provided by the Handbook for Trustees of Quaker Meetings published by the Quaker Stewardship Committee (2014). Upon nomination, Trustees are provided with a set of induction papers, referral to online sources and a briefing by the Clerk(s) to Trustees. All Trustees are encouraged to attend training courses for Quaker Trustees through the virtual Woodbrooke College, and any related courses or conferences.

Risk assessment
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Every third year individual buildings have risk assessments conducted for fire and other risks to individuals, and procedures are in place to manage these risks. Local Meetings have received copies of their insurance policies and each Meeting has a handbook for guidance. No Local Meetings or committees reported Data Protection issues to our Data Protection officer. The Area Meeting is a member of Thirtyone:eight (previously known as CCPAS), for Safeguarding. Safeguarding training is now a requirement for role holders within the AM. The Child Protection Policy of each Local Meeting is reviewed annually. This review for 2023 is satisfactory.

Structure, governance and management

Meeting structure

Meetings for church affairs and meetings of Trustees, in which the Religious Society of Friends conducts its business, are Meetings for Worship based on silence, carrying the expectation that the way forward with divine guidance can be discerned if Members are truly listening together and to each other in a spirit of love and trust. The unity that is sought depends on the willingness of all to seek the truth in each other's utterances. There is no voting because Friends (Quakers) believe that this emphasises divisions and inhibits the process of seeking a way forward with which all can unite, which is then expressed as the sense of the meeting.

"Stewardship involves prayer, and it involves thought, and it involves applying what emerges from the two. As individuals our particular talents may lead us to greater emphasis on one of those elements, but they can never be wholly divided within any of us, and as a community we need to be faithful to all three: prayer, thought and application."
Christine A.M. Davis, Quaker Faith and Practice, 15.01.

The Clerk(s) of the meeting bear(s) the final responsibility for preparing the business and conducting the meeting. Minutes are drafted by the Clerk(s) during the meeting and then offered to the meeting for acceptance, amendment or rejection. The final decision about whether each minute represents the sense of the meeting is the responsibility of the meeting, not of the Clerk. Minutes are, therefore, approved during the meeting in which they are drafted.

Lancashire Central and North Area Quaker Meeting meets at such frequency, times and places as the Meeting itself directs. The Clerk may arrange for a special meeting to be held if necessary.

The sessions of Area Meeting for Business are open to all Members (and Attenders with the permission of the Clerk) of the Area Meeting. The business and activities of the Area Meeting should, at all times, be conducted in accordance with the provisions of Quaker Faith and Practice (5th edition, adopted June 2013, as amended by Britain Yearly Meeting in 2015).

It is the responsibility of the Area Meeting to appoint an auditor or independent examiner of the Area Meeting accounts.

Lancashire Central and North Area Quaker Meeting comprises all constituent Local Meetings contained within its area: Bailrigg, Garstang, Lancaster, Preston and Yealand. Local Meetings meet in their own premises, with the exception of Bailrigg Meeting, which meets in the Chaplaincy Centre of Lancaster University at Bailrigg. Arrangements for the establishment, running or dissolution of constituent meetings shall be in accordance with Quaker Faith and Practice.

The Area Meeting is the level at which membership is held. The Area Meeting also holds responsibilities for the physical and spiritual nurturing of all within its care. Responsibility for the proper stewardship of funds, and the stewardship and overview of business within Area Meeting, lies with the Trustees. An Attender is one who, not being a Member, frequently attends a specific Local Meeting for Worship. Attenders often take an active part in the life of the Meeting including attending Meetings for Business, but they are not eligible to hold certain offices including that of Trustee.

Structure, governance and management

Office holders

The Area Meeting appoints officers to help to undertake its work. In 2023 these were:
Clerk
Assistant Clerks
Assistant Clerk Membership
Registering Officer
Treasurer
Assistant Treasurer
Custodian of Area Meeting Records
Individuals from local meetings to coordinate funeral arrangements
A Chaplain at Lancaster University
Prison Chaplains (nominated by Area Meeting, appointed by each Prison) (up to 5)
Elders (15)
Pastoral Carers (formerly referred to as Overseers) (16)
Newsletter Editor and Assistant
Nominations Committee (8)
Trustees (11)
Data Protection Officer
Safeguarding Officer
Website Coordinator and Assistant
Over Wyresdale Burial Ground Committee (2)

Representatives or contact persons to the following committees and councils of Britain Yearly Meeting (BYM):
Meeting for Sufferings (representative and second)
Quaker Life Representative Council (representative and deputy) Northern Friends Peace Board (representative and deputy)
Quaker Committee for Christian and Interfaith Relationships (contact)

The Area Meeting (AM) is part of Britain Yearly Meeting of the Religious Society of Friends. The AM has a two-way relationship with the central departments and work of the Yearly Meeting. A large part of this relationship is formed by those Friends who serve as representatives to the central committees and councils, one of the main links being the reports from our representatives to Meeting for Sufferings. Meeting for Sufferings is the standing representative body entrusted with the care of the business of Britain Yearly Meeting throughout the year.

The Area Meeting properties are all held by Friends Trusts Ltd as custodian Trustee. Area Meeting Trustees manage and operate the buildings on behalf of Area Meeting as the beneficial owners.

Structure, governance and management
Linked Charities
There are three linked charities registered at the Charity Commission:
The Maintenance Fund (1134224-1)
The Education Fund (1134224-2)
The Need Fund (1134224-3)
Any remaining income at the end of the year shall be applied for any charitable purpose of the benefit of the Friends and Attenders in the Area Meeting, according to the Charity Commission Scheme dated May 17th 2013, under schedule Part 1.

Custodian Trustees
Friends Trusts Limited, Friends House, 173 Euston Road, London, NW1 2BJ, Company Number: 188362, Registered Charity Number: 237698

The Meeting is named Lancashire Central and North Area Quaker Meeting of the Religious Society of Friends (previously Lancaster Monthly Meeting of the Religious Society of Friends), Charity Commission registration number 1134224. The Trustees who served during the year did so in accord with the Governing Document of 12 July 2009 which manages Charity Commission Scheme 145636 Sealed 31 May 1995, amended with case number 343881 Sealed 4 March 2004, and further amended with case number 346795 Sealed 17 May 2013.

For the whole of 2023 the Clerk was James Bennetts, the Assistant Clerk was Christine Hall Farthing and the Treasurer was Anne Chapman.

There is no chief executive officer but day-to-day management is entrusted to the Clerk who consults other Trustees whenever necessary or holds business over until the next meeting of Trustees.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
J Bennetts - Trustee

Independent examiner's report to the trustees of Lancashire Central and North Area Quaker Meeting
I report to the charity trustees on my examination of the accounts of Lancashire Central and North Area Quaker Meeting (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Mr T M Preece FCCA

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date: .....

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Income and endowments from				
Donations and legacies	2	43,144	-	-
Charitable activities				
Church activities		93,283	-	-
Investment income	3	31,611	-	-
Other income	4	43,995	-	-
Total		212,033	-	-
Expenditure on				
Raising funds	5	13,496	-	-
Charitable activities	6			
Church activities		473,835	-	-
Total		487,331	-	-
Net gains on investments		39,098	-	-
NET INCOME/(EXPENDITURE)		(236,200)	-	-
Transfers between funds	18	23,279	-	-
Net movement in funds		(212,921)	-	-
Reconciliation of funds				
Total funds brought forward		2,433,235	-	8
Total funds carried forward		2,220,314	-	8

The notes form part of these financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Restricted donations £	Linked Charities £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies	2	27	33	43,204	44,804
Charitable activities					
Church activities		-	-	93,283	78,490
Investment income	3	-	24,446	56,057	54,268
Other income	4	-	-	43,995	2,403
Total		27	24,479	236,539	179,965
Expenditure on					
Raising funds	5	-	-	13,496	13,556
Charitable activities	6				
Church activities		28	1,200	475,063	257,016
Total		28	1,200	488,559	270,572
Net gains/(losses) on investments		-	-	39,098	(148,956)
NET INCOME/(EXPENDITURE)		(1)	23,279	(212,922)	(239,563)
Transfers between funds	18	-	(23,279)	-	-
Net movement in funds		(1)	-	(212,922)	(239,563)
Reconciliation of funds					
Total funds brought forward		1	-	2,433,244	2,672,807
Total funds carried forward		-	-	2,220,322	2,433,244

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Fixed assets				
Tangible assets	13	-	-	8
Investments				
Investments	14	811,321	-	-
Investment property	15	1,275,000	-	-
		2,086,321	-	8
Current assets				
Debtors	16	48,037	-	-
Cash at bank and in hand		118,577	-	-
		166,614	-	-
Creditors				
Amounts falling due within one year	17	(32,621)	-	-
Net current assets		133,993	-	-
Total assets less current liabilities		2,220,314	-	8
NET ASSETS		2,220,314	-	8

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2023

	Notes	Restricted donations £	Linked Charities £	2023 Total funds £	2022 Total funds £
Fixed assets					
Tangible assets	13	-	-	8	8
Investments					
Investments	14	-	-	811,321	974,974
Investment property	15	-	-	1,275,000	1,275,000
		-	-	2,086,329	2,249,982
Current assets					
Debtors	16	-	-	48,037	4,085
Cash at bank and in hand		27	-	118,604	197,982
		27	-	166,641	202,067
Creditors					
Amounts falling due within one year	17	(27)	-	(32,648)	(18,805)
Net current assets		-	-	133,993	183,262
Total assets less current liabilities		-	-	2,220,322	2,433,244
NET ASSETS		-	-	2,220,322	2,433,244

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2023

Funds	18		
Unrestricted funds:			
Trustees and Area Meeting		2,012,174	2,224,574
Garstang Meeting		3,366	4,014
Lancaster Meeting		44,727	53,455
Preston Meeting		48,836	47,621
Yealand Meeting		108,678	101,870
Designated (Yealand Septic Tank)		2,533	1,701
		2,220,314	2,433,235
Restricted funds:			
Buildings for Church Use		8	8
Restricted donations		-	1
		8	9
Total funds		2,220,322	2,433,244

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
A Chapman - Trustee

.....
J Bennetts - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

Investment properties are included at market value at the balance sheet date. Realised gains and losses on investment properties are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

1. Accounting policies - continued

Investment property
Market values have been based on a local estate agent's opinion of the expected sale price and agreed by the trustees.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Fixed assets
The charity owns meeting houses, warden's cottages and a burial ground. No historical cost or valuation is available. The trustees feel that obtaining a valuation would be too costly and add little value to the accounts. All expenditure on the properties is written off to the SOFA in the year.

2. Donations and legacies

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Donations	37,358	33	37,391	40,824
Gift aid	5,786	-	5,786	3,955
BYM funds received as an agent	-	27	27	25
	43,144	60	43,204	44,804

Other funds collected as an agent

The charity collects donations which are passed to other organisations. At the balance sheet date there was £1,065 (2022 - £727) collected which will be passed to the relevant charities in the following year.

3. Investment income

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Rents received	13,949	9,502	23,451	23,400
Wayleave	121	-	121	99
Income from investments	17,541	14,944	32,485	30,769
	31,611	24,446	56,057	54,268

4. Other income

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Septic tank maintenance	1,082	-	1,082	1,951
VAT on Listed Places of Worship Grant	41,431	-	41,431	-
Bank interest	1,482	-	1,482	452
	43,995	-	43,995	2,403

5. Raising funds

Investment management costs

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Portfolio management	10,387	-	10,387	9,301
Rental management fees	2,355	-	2,355	2,262
Property repairs	754	-	754	1,993
	13,496	-	13,496	13,556

6. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Church activities	5,874	26,303	442,886	475,063

7. Grants payable

	2023	2022
	£	£
Church activities	26,303	69,206

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Britain Yearly Meeting	11,028	39,201
Northern Friends Peace Board	2,080	2,500
Friends Fellowship Healing	15	-
Kendal Quaker Tapestry	100	-
United Nations Association - UK	-	150
Gatesbield Quaker Housing	-	20,000
CORD	-	100
Campaign Against the Arms Trade	20	20
Amnesty International	-	15
Lancaster Christian Aid	250	250
Practical Action	100	100
Glenthorne Welcome Project	100	100
Scholarships for Street Kids	-	100
Quaker Service	-	100
Toilet Twinning	184	304
Friends Housing Bursary Trust	100	150
Lancaster Churches Together	161	161
Mines Advisory Group	100	100
Manchester & Warrington Summer School	800	550
Teenage General Meeting	500	500
Lancaster University Chaplaincy Centre	800	800
Rookhow	5,500	-
Tools For Self Reliance	100	-
Crawshawbooth Meeting House Appeal	-	400
Friends Community Development Trust	-	50
Osmotherley Meeting House	-	225
A Rocha UK	100	125
Crawley Friends Housing Association	-	100
Anti-Slavery International	-	100
Malton Meeting House	150	-
Milton Keynes Quaker Meeting	100	-
	22,288	66,201

7. Grants payable - continued

The total grants paid to individuals during the year was as follows:

	2023	2022
	£	£
Individual grants	4,015	3,005

Grants to individuals consists of Need fund grants - £800 (2022 - £1,000), Education fund grants - £400 (2022 - £300) and other grants - £2,815 (2022 - £1,705).

8. Support costs

	Meeting houses	Governance costs	Totals
	£	£	£
Church activities	435,882	7,004	442,886

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

The Trustees incurred total expenses of £518 relating to safeguarding training, travel and accommodation during the year 2023. There were no Trustees' expenses paid for the year ended 31 December 2022.

10. Staff costs

	2023	2022
	£	£
Wages and salaries	62,312	53,866
Other pension costs	392	395
	62,704	54,261

The average monthly number of employees during the year was as follows:

	2023	2022
Wardens and other support staff	8	11

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities (2022 figures)

	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Income and endowments from			
Donations and legacies	44,726	-	-
Charitable activities			
Church activities	78,490	-	-
Investment income	26,724	-	-
Other income	2,403	-	-
Total	152,343	-	-
Expenditure on			
Raising funds	13,556	-	-
Charitable activities			
Church activities	247,515	-	-
Total	261,071	-	-
Net gains/(losses) on investments	(148,956)	-	-
NET INCOME/(EXPENDITURE)	(257,684)	-	-
Transfers between funds	26,297	-	-
Net movement in funds	(231,387)	-	-
Reconciliation of funds			
Total funds brought forward	2,664,622	-	8
Total funds carried forward	2,433,235	-	8

	Restricted donations £	Linked Charities £	Total funds £
Income and endowments from			
Donations and legacies	25	53	44,804
Charitable activities			
Church activities	-	-	78,490
Investment income	-	27,544	54,268
Other income	-	-	2,403

11. Comparatives for the statement of financial activities (2022 figures) - continued

	Restricted donations £	Linked Charities £	Total funds £
Total	25	27,597	179,965
Expenditure on			
Raising funds	-	-	13,556
Charitable activities			
Church activities	8,201	1,300	257,016
Total	8,201	1,300	270,572
Net gains/(losses) on investments	-	-	(148,956)
NET INCOME/(EXPENDITURE)	(8,176)	26,297	(239,563)
Transfers between funds	-	(26,297)	-
Net movement in funds	(8,176)	-	(239,563)
Reconciliation of funds			
Total funds brought forward	8,177	-	2,672,807
Total funds carried forward	1	-	2,433,244

The table above shows the breakdown of the final column of the Statement of Financial Activities on page 16, which are the figures for 2022.

12. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £5,780 (2022 - £6,036).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2023 and 31 December 2023	8
Net book value	
At 31 December 2023	8
At 31 December 2022	8

13. Tangible fixed assets - continued

Tangible fixed assets are the meeting houses, warden's cottages and a burial ground, which are held at deemed cost of £1 each in the balance sheet.

Functional Property Assets

Local Meeting	Use of Building	Value	Basis of Valuations
Garstang	Meeting House	£1,100,225	Insurance value
Lancaster	Meeting House, Including Warden's Cottage	£3,800,022	Insurance value
Preston	Meeting House	£975,699	Insurance value
	Warden's House	£349,835	Insurance value
Yealand	Meeting House	£602,532	Insurance value
	Old School (used as a hostel)	£1,527,939	Insurance value
	Warden's House (18 Yealand Road)	£368,971	Insurance value

14. Fixed asset investments

	Listed investments £	Unlisted investments £	Totals £
Market value			
At 1 January 2023	936,804	38,170	974,974
Additions	26,204	10,000	36,204
Disposals	(230,298)	-	(230,298)
Revaluations	30,441	-	30,441
At 31 December 2023	763,151	48,170	811,321
Net book value			
At 31 December 2023	763,151	48,170	811,321
At 31 December 2022	936,804	38,170	974,974

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2023	763,151	48,170	811,321

15. Investment property

	£
Fair value	
At 1 January 2023 and 31 December 2023	1,275,000
Net book value	
At 31 December 2023	1,275,000
At 31 December 2022	1,275,000

Fair value at 31 December 2023 is represented by:

	£
Valuation in 2023	1,275,000

Investment properties were valued by Hackney and Leigh Estate Agents, Carnforth at 17 November 2021 and the valuation is agreed by the trustees as a good estimate of the market value. The agents based their valuation on sale values of similar properties in the area.

16. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	47,222	3,935
Prepayments	815	150
	48,037	4,085

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	26,307	12,830
Taxation and social security	-	177
Other creditors	6,341	5,798
	32,648	18,805

18. Movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
Trustees and Area Meeting	2,224,574	(235,679)	23,279	2,012,174
Garstang Meeting	4,014	(648)	-	3,366
Lancaster Meeting	53,455	(8,728)	-	44,727
Preston Meeting	47,621	1,215	-	48,836
Yealand Meeting	101,870	6,808	-	108,678
Designated (Yealand Septic Tank)	1,701	832	-	2,533
	2,433,235	(236,200)	23,279	2,220,314
Restricted funds				
Buildings for Church Use	8	-	-	8
Restricted donations	1	(1)	-	-
Linked charity - Education	-	524	(524)	-
Linked charity - Maintenance	-	1,847	(1,847)	-
Linked charity - Needs	-	20,908	(20,908)	-
	9	23,278	(23,279)	8
TOTAL FUNDS	2,433,244	(212,922)	-	2,220,322

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting	66,674	(331,411)	29,058	(235,679)
Garstang Meeting	7,081	(7,729)	-	(648)
Lancaster Meeting	84,442	(93,170)	-	(8,728)
Preston Meeting	14,322	(16,546)	3,439	1,215
Yealand Meeting	38,432	(38,225)	6,601	6,808
Designated (Yealand Septic Tank)	1,082	(250)	-	832
	212,033	(487,331)	39,098	(236,200)
Restricted funds				
Restricted donations	27	(28)	-	(1)
Linked charity - Education	924	(400)	-	524
Linked charity - Maintenance	1,847	-	-	1,847
Linked charity - Needs	21,708	(800)	-	20,908
	24,506	(1,228)	-	23,278
TOTAL FUNDS	236,539	(488,559)	39,098	(212,922)

18. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
Trustees and Area Meeting	2,425,530	(227,253)	26,297	2,224,574
Garstang Meeting	5,651	(1,637)	-	4,014
Lancaster Meeting	88,525	(35,070)	-	53,455
Preston Meeting	54,166	(6,545)	-	47,621
Yealand Meeting	90,750	11,120	-	101,870
Designated (Yealand Septic Tank)	-	1,701	-	1,701
	2,664,622	(257,684)	26,297	2,433,235
Restricted funds				
Buildings for Church Use	8	-	-	8
Restricted donations	8,177	(8,176)	-	1
Linked charity - Education	-	741	(741)	-
Linked charity - Maintenance	-	2,083	(2,083)	-
Linked charity - Needs	-	23,473	(23,473)	-
	8,185	18,121	(26,297)	9
TOTAL FUNDS	2,672,807	(239,563)	-	2,433,244

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting	17,487	(100,298)	(144,442)	(227,253)
Garstang Meeting	7,636	(9,273)	-	(1,637)
Lancaster Meeting	77,079	(112,149)	-	(35,070)
Preston Meeting	9,447	(11,243)	(4,749)	(6,545)
Yealand Meeting	38,743	(27,858)	235	11,120
Designated (Yealand Septic Tank)	1,951	(250)	-	1,701
	152,343	(261,071)	(148,956)	(257,684)
Restricted funds				
Restricted donations	25	(8,201)	-	(8,176)
Linked charity - Education	1,041	(300)	-	741
Linked charity - Maintenance	2,083	-	-	2,083
Linked charity - Needs	24,473	(1,000)	-	23,473
	27,622	(9,501)	-	18,121
TOTAL FUNDS	179,965	(270,572)	(148,956)	(239,563)

19. Related party disclosures

Donations made without conditions by the Trustees and their spouses to the charity totalled £6,111 (2022 - £4,521).

W N Taylor, a Trustee of the charity, is also a Trustee of Glenthorne Quaker Centre. During the year, the charity made grants totalling £100 to this organisation.

A C Chapman and C H Farthing, Trustees of the charity, are also Trustees for Rookhow (a charity which has a Quaker Meeting House and bunkbarn in Cumbria). During the year, the charity made grants totalling £5,500 to this organisation (2022 - £nil), and other payments totalling £970 were made for the provision of accommodation and courses (2022 - £2,021).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Donations and legacies				
Donations	37,358	33	37,391	40,824
Gift aid	5,786	-	5,786	3,955
BYM funds received as an agent	-	27	27	25
	43,144	60	43,204	44,804
Investment income				
Rents received	13,949	9,502	23,451	23,400
Wayleave	121	-	121	99
Income from investments	17,541	14,944	32,485	30,769
	31,611	24,446	56,057	54,268
Charitable activities				
Letting of Old School	23,252	-	23,252	21,285
Letting of Meeting Houses	68,683	-	68,683	55,691
Feed in tariff	1,348	-	1,348	1,514
	93,283	-	93,283	78,490
Other income				
Septic tank maintenance	1,082	-	1,082	1,951
VAT on Listed Places of Worship Grant	41,431	-	41,431	-
Bank interest	1,482	-	1,482	452
	43,995	-	43,995	2,403
Total incoming resources	212,033	24,506	236,539	179,965
Expenditure				
Investment management costs				
Portfolio management	10,387	-	10,387	9,301
Rental management fees	2,355	-	2,355	2,262
Property repairs	754	-	754	1,993
	13,496	-	13,496	13,556
Charitable activities				
Sundries	359	-	359	1,366
Carried forward	359	-	359	1,366

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Charitable activities				
Brought forward	359	-	359	1,366
Church activities	209	-	209	142
Library	533	-	533	476
Refugee Support Group	-	-	-	23
Children and young people	272	-	272	712
Refreshment committee	483	-	483	198
Committees and conferences	2,725	-	2,725	1,681
Overwyresdale maintenance	630	-	630	245
Quakers in Criminal Justice	35	-	35	35
Thirty-one Eight	145	-	145	129
Fellowship day	125	-	125	500
Slavery project	358	-	358	-
Grants and donations to Institutions	22,260	28	22,288	66,201
Grants to individuals	2,815	1,200	4,015	3,005
	30,949	1,228	32,177	74,713
Support costs				
Meeting houses				
Wages	62,312	-	62,312	53,866
Pensions	392	-	392	395
Council tax for unoccupied cottage	643	-	643	-
Water charges	2,428	-	2,428	1,593
Insurance	12,121	-	12,121	10,488
Light and heat	18,308	-	18,308	18,265
Telephone and broadband	1,693	-	1,693	1,595
Postage and stationery	1,562	-	1,562	1,656
Advertising	420	-	420	-
Sundries	92	-	92	-
Waste collections	499	-	499	303
Building works - Lancaster	268,314	-	268,314	19,159
Building works - Preston	5,284	-	5,284	-
Building works - Yealand	5,388	-	5,388	-
Gardening	9,163	-	9,163	6,667
Cleaning	3,113	-	3,113	2,880
Staff training	733	-	733	1,319
Living Wage Foundation	79	-	79	72
Repairs and maintenance	36,926	-	36,926	21,642
Legal and professional fees	720	-	720	9,207
Zoom subscription	144	-	144	288
Furniture and equipment	2,531	-	2,531	21,792
Computer expenses	1,849	-	1,849	1,372
Payroll preparation fees	1,168	-	1,168	1,115
	435,882	-	435,882	173,674

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Meeting houses				
Governance costs				
Sundries	522	-	522	125
Accountancy and legal fees	5,780	-	5,780	6,036
Legal and professional	40	-	40	1,795
Governance costs	485	-	485	521
Bank charges	177	-	177	152
	7,004	-	7,004	8,629
Total resources expended	487,331	1,228	488,559	270,572
Net (expenditure)/income before gains and losses	(275,298)	23,278	(252,020)	(90,607)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	8,656	-	8,656	(18,156)
Net (expenditure)/income	(266,642)	23,278	(243,364)	(108,763)

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

England & Wales - Charity number 1134224

Accounts

REGISTERED CHARITY NUMBER: 1134224

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 14
Independent Examiner's Report	15
Statement of Financial Activities	16 to 17
Balance Sheet	18 to 20
Notes to the Financial Statements	21 to 32
Detailed Statement of Financial Activities	33 to 35

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	A Chapman C Hall-Farthing G Bartram A Tyldesley J Bennetts S J Taylor A E Hughes A A Marsden (appointed 1/1/2022) E Eddington (appointed 1/1/2022) (resigned 31/12/2022) D W McQueen (appointed 1/1/2022) (resigned 31/12/2022) W N Taylor (appointed 9/9/2022) C M Mulhern (appointed 12/11/2022) P D Law-Jones (appointed 12/11/2022)
Principal address	Lancaster Friends Meeting House LANCASTER LA1 1TX
Registered charity number	1134224
Independent examiner	Scott & Wilkinson Dalton House 9 Dalton Square LANCASTER LA1 1WD
Solicitors	Joseph A. Jones 6 Fenton Street Lancaster LA1 1TE

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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

Objectives

The objects of the charity are the furtherance of the religious and charitable purposes of the Religious Society of Friends. This involves:

- The right holding of public Meetings for Worship in our constituent meetings.
- The holding of regular meetings for church affairs (i.e. business) in all the constituent meetings and for the Area Meeting as a whole.
- Taking collective action in accordance with Quaker principles and the discernment of our meetings for church affairs.

These objectives are a key part of the means whereby the Society provides public benefit.

Activities are usually similar from year to year and include the regular holding of public Meetings for Worship and other meetings to which the public are invited; publicising our meetings and other events; providing Children's and Young Persons' Meetings in Lancaster and occasionally at Yealand; maintaining our Meeting Houses and religious burial grounds; raising awareness and understanding of religious beliefs and practices; promoting fellowship among our Members and Attenders; ecumenical and interfaith activity; regular publication of newsletters for use of Members and Attenders; regular financial collections at our Meetings for Quaker objectives; and participation in Quaker Week events (usually held in October each year).

Objectives and activities

Significant activities

Meetings for Worship open to the public were held regularly at the following places or by Zoom:

Bailrigg Chaplaincy Centre, Lancaster University.
Mondays 1.00-1.30pm (except Bank Holidays and the Monday between Christmas and New Year)

Garstang Friends Meeting House, Calder Lane, Garstang PR3 1ZE.
Sundays 10.30-11.30am

Lancaster Friends Meeting House, Meeting House Lane, Lancaster LA1 1TX. Sundays 10.30-11.30am with children and young people's meeting.

Preston Friends Meeting House, 189 St Georges Road, Preston, PR1 6NQ. Sundays 10.30-11.30am

Yealand Friends Meeting House, Yealand Road, Yealand Conyers, Carnforth LA5 9SH. Sundays 10.30-11.30am with children and young people's meeting by arrangement. Also Wednesdays 11.30-12.00 noon.

Meetings for Business are held at all Local Meetings when required, usually bi-monthly. These continued throughout the year, generally by Zoom.

Area Meetings for Business in 2022 were held, by Zoom, as follows:

15 January
13 March
14 May
9 July
10 September
12 November

The attendance at these meetings was generally more than 30. In addition, a Fellowship Day was held in October.

As well as public Meetings for Worship, various other activities of public benefit were carried out by the Area Meeting and its constituent Local Meetings, as detailed later in this section of the report.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

Grantmaking

The Trustees are entrusted with funds to make grants to Members and Attenders of the Meeting. The grants cover the following areas:

a) To pay the expenses of Area Meeting appointed representatives for courses and conferences (paid on demand).

b) To cover the expenses incurred by officers appointed by Area Meeting including Trustees (paid upon production of receipts).

c) To provide grants for the education of Friends and Attenders of Lancashire Central and North Area Quaker Meeting when attending short courses around Quaker themes (grants applied for on application form and supported by Pastoral carer / Elder). Grants are awarded by either the Trustee Grants Subcommittee, if £500 or under, or by the full body of Trustees if £501 or more.

d) To issue grants to Friends and Attenders of the Area Meeting when they find that they are in financial need (same application process as c).

e) To issue school and higher education small grants to all children / young people due to start or move up a school or into higher education.

f) To pay training expenses for those taking on roles within Area or Local Meetings.

Achievement and performance
Charitable activities
Numbers of Members and Attenders

The tables below give the numbers of Members and Attenders at year end of 2022, and the equivalent numbers for the previous year for comparison.

Members are those in membership in our Area Meeting. An Attender is someone who, not being a Member, frequently attends a specific Meeting for Worship or otherwise has ongoing involvement in activities in a Meeting. Numbers of Attenders are hard to define in a perfectly consistent way, as "frequently" is not clearly defined.

MEMBERS		2022			2021	
	Men	**Women**	**Total**	**Men**	**Women**	**Total**
Bailrigg	3	2	5	2	2	4
Garstang	12	11	23	10	13	23
Lancaster	35	81	116	40	82	122
Preston	10	12	22	12	11	23
Yealand	16	26	42	14	22	36
TOTALS	76	132	208	78	130	208

ATTENDERS		2022			2021	
	Men	**Women**	**Total**	**Men**	**Women**	**Total**
Bailrigg	2	2	4	2	3	5
Garstang	0	5	5	2	2	4
Lancaster	34	16	50	18	30	48
Children			19			17
Preston	7	20	27	5	13	18
Yealand	10	19	29	11	16	27
Children			0			0
TOTALS	53	62	134	38	64	119

Attender numbers can be affected by Attenders moving into membership. New Members joined the Area Meeting by convincement, having not been a Member of any part of the Religious Society of Friends, and by transfer. People lost membership in the Area Meeting by resignation, ceasing to be a Member of any part of the Religious Society of Friends, by transfer, and by death.

Our Lancaster Local Meeting regularly has children and young people attending.

Information regarding our Area and Local Meetings is available from the Directory of Meetings on the website of Quakers in Britain (see www.quaker.org.uk/our-organisation/book-of-meetings) and on our Area Meeting website, www.lancsquakers.org.uk/. Area and Local Meeting newsletters are circulated to Members and Attenders.

Achievement and performance

Trustees Activities

Trustees met seven times in 2022, mostly by Zoom, on one occasion in person. Most meetings were attended by almost all Trustees. The Minutes were made available to the Area Meeting via the Clerk and reports on Meetings were printed in the Area Meeting Newsletter, which goes to all our Meetings and is available by email to all Members and Attenders. Some Trustees were available at each Area Meeting to answer any questions that might arise concerning Trustee work. A report on the work of Trustees was presented at Area Meeting in March.

During 2022, Trustees continued to be concerned with providing assistance to Members and Attenders, ensuring compliance with data protection and child protection matters. New policies were developed for Data Protection, Safeguarding and complaints. Criteria for giving money to other organisations were refined and the Memoranda of Understanding, which set out the responsibilities of Local Meetings in conjunction with those of Area Meeting and Trustees, were revised. Trustees attended to carrying out routine maintenance and management of our buildings, and insurance. New arrangements were agreed with neighbours for provision of septic tank facilities at a property at Abbeystead.

Trustees' Subcommittees for Employment, Risk, Grants, Finance, Nominations and Property have worked well, often by online communication, and will continue in their present form.

We have employees or self-employed workers in several of our Meeting Houses, as wardens and cleaners. Trustees will continue to assist Local Meetings in promoting good employer/employee relationships. They have ensured that the Living Wage is implemented in respect of our employees.

Many of our buildings are well used by the wider community and offer rooms for hire at reasonable rates, providing income which is used to keep property in good order, thus enabling further lettings. Income from such lettings in 2022 was higher than in the previous year due to lifting of Covid restrictions, as reflected in the accounts.

Key plans for the future work of Trustees will include ensuring continued progress on making our buildings as environmentally friendly as possible and zero carbon by 2030, but with due regard to the listed building status of several of them. We shall further hope to improve access facilities for those visitors with disabilities.

We will ensure that our governance remains clear and maintain integrity, and review policies and procedures to ensure that we are resilient to conflict while upholding and showing care for all in our community. We shall keep under review all land and properties, and ensure compliance with legislation as it arises.

In the summer of 2022, Trustees attended a training day presented by Woodbrooke, the Quaker training centre. Trustees were joined by some Trustees from neighbouring Area Meetings.

Trustees have an arrangement for continuing advice from Buttress Architects, the firm which carried out the Quinquennial Review in 2021.

In response to an appeal from Gatesbield Quaker Housing Association, Trustees recommended that our Area Meeting should make a contribution of £20,000, and that was agreed by Area Meeting.

Other Area Meeting Activities

2022 has been a year in which the Area Meeting has settled down to a pattern of meeting which we hope will continue. Whilst most meetings were in person, we started to hold some blended meetings and continued the occasional meeting by Zoom. We hope that blending will become more practical as our Meetings become more experienced with this technology.

Our Nominations Committee continues to struggle to find Friends to fill all the roles we currently identify as necessary. Area Meeting realised that there was an urgent need for a radical overhaul to simplify our structure, and work on this is ongoing.

Achievement and performance

This year Lancaster Friends have shared their research and insights into Lancaster Quaker connections with the slave trade both nationally and locally. This is ongoing as we consider ways forward to recognise and offer reparation for this.

We continued our connections with the wider Quaker world and in 2022 made donations to Gatesbield Quaker Housing Association and Teenage General Meeting.

Friends have continued to support local and national charities and engage online with their concerns, be it the Quaker Mental Health Forum, Quaker Peace and Social Witness, Northern Friends Peace Board or Extinction Rebellion. Two Members were arrested for taking direct action in respect of the climate crisis. Members continued to deepen their faith and practice through worshipping and studying online with opportunity for worship being provided locally by Rookhow and Glenthorne and nationally by Woodbrooke.

Other Local Meeting Activities

Each Local Meeting has been asked to provide information on their activities to aid in compiling this annual report. Information on each Meeting's activities that are not reported elsewhere is included below.

Bailrigg Meeting at Lancaster University

We continue to use the pattern of Meetings for Worship used for the last year, that the first Monday of the month is in person at the Chaplaincy Centre, whilst continuing to be online for the other weeks. This seems to be providing a reasonable balance between recognising the changed nature of the Meeting membership (and staff working practices), and the need to offer worship on campus. We will keep this under review. We do not, however, foresee a time when we will return to being a purely in-person Meeting. We have managed to continue supporting the Chaplaincy Centre activities, including Welcome Week events, in person (soup lunch, multifaith prayers, interfaith discussions), and packing and distributing 'goody bags' at various times of the year to support students, particularly international ones, who were remaining on campus during vacations.

The Meeting continues to be represented on the Chaplaincy Management Committee, and Members are involved in a wide variety of aspects of university life, as well as holding roles at Area and national level within the Society.

Garstang

The Meeting hosted the first in-person Area Meeting after Covid in March, attended by twenty Friends. Up to fourteen people regularly attend Meetings for Worship. Business Meetings are well attended, and the Pastoral Care team meet regularly on Zoom.

We have considered introducing all-age worship, the need to nurture our spiritual lives, and how to ensure that all who attend Meeting do so in a spirit of welcome and warmth.

Social activities have included regular Jacobs Join lunches, a visit to the Quaker Tapestry, and the reintroduction of interest groups post-Covid, including a new monthly Singing Afternoon for Friends across the Area Meeting.

Maintaining and developing links with local churches included hosting a group of people walking between the churches in Garstang, and contributing four times a year to the Voice of the Church column in the local paper. Outreach activities included a presence at a local summer fête, and an open afternoon geared to residents of a new housing development near the Meeting House.

Our Meeting House is a sanctuary of peace and quiet in increasingly busy surroundings, but we are concerned with the financial impact of rising energy costs and the urgent environmental need to minimise our carbon footprint, including through better heat efficiency. Changing fully to LED lighting, using indicator lights, and introducing more accurate heating controls go some way towards meeting these concerns, but we look forward to redoubling our efforts in 2023.

Lancaster

Meetings for Worship:

Achievement and performance

During 2022 attendance in person at Meetings for Worship slowly revived. As well as people returning to the Meeting House we welcomed new Attenders. Blended meetings began on 31 July 2022, so people who wanted to worship on Zoom, including those who would otherwise be prevented by distance or physical constraints from participating in worship, could join together with those in the Meeting House. The first in-person Local Business Meeting of 2022 was held in March but in some months Zoom was reverted to.

The Children's Meeting was held in person on the second and fourth Sundays, and the young people met on the first and third Sundays. Many of the children moved up to the young people's group early in 2022 but the remaining few children and families kept attending with enthusiasm.

Wednesday lunchtime Meeting for Worship began again on 1 June, having been laid down during Covid; afternoon Meeting for Worship on the second Sunday began again on 12 June and was followed by tea and cake.

Strengthening our spiritual community :
A "Friendly 8" continued to meet in person throughout 2022 with the intention to continue indefinitely.

Lectio Divina continues to be offered every other week, meeting online. The participants share a sacred reading and structured reflection on the text.

Conversation spaces, on Zoom, continued twice-weekly in the morning and once a month in the evening, until they were laid down in the summer.

A Quaker basics course was offered by Elders starting in October on every second Sunday meeting after our Meeting for Worship.

Outreach:
As part of Lancaster's heritage weekend the Meeting House was open to the local community on 9 September for tours and refreshments.

Continuing on from research done into the involvement of Quakers locally in slave economies, Meeting agreed in February that acknowledgement should be made in the form of a plaque at the Meeting House. The slavery memorial plaque was installed in the porch in November.

For World Quaker Day on 2 October Quakers from Tbilisi (Georgia) and Kyiv (Ukraine) joined a Meeting for Worship using Zoom. This was an opportunity to utilise the potential of blending equipment to great effect.

From the beginning of December the Social Room was made available on Sunday afternoons as a warm space open to all over the winter.

Challenges:
Adapting to blended meetings, including ironing out technical teething problems, has presented a major challenge.

Nominations Committee continue to struggle to fill the roles required. Exploration of the potential for simplifying structures was begun.

A further ongoing challenge is presented by changes to the Warden's role. A new staffing structure was agreed in November. The Warden moved out of the cottage in November and will continue part time in his role. Refurbishment of the cottage will be completed in 2023 in time for a newly appointed Assistant Warden to move in. The Deputy Warden continues with her part-time hours. There has been a need in 2022 to draw on Friends to help out with some basic duties.

Property:
Blending equipment was successfully installed.

Achievement and performance

The Meeting House kitchen was refurbished extensively over the summer. This brings it up to the standard required for the level of catering it is regularly used for.

The scale of work needed on the cottage was assessed; work was begun in November when the cottage was vacated.

The Quiet Room project remains on hold.

Preston

We hold Meetings for Worship weekly, open to the public, and averaging fifteen in attendance, either in-person or virtually via video conferencing. On one Sunday we welcomed a class of Year 11 RE students from a local High School. On another occasion we met in a Member's garden instead of the Meeting House. Our Members also attend other Quaker events and meetings.

We maintain an open library of Quaker-related books.

We have collections for other charitable organisations, and donate to appeals for funding from other Quaker meetings.

The Meeting House is hired out to several local community groups at affordable rates.

Yealand

2022 slowly allowed Yealand Meeting to establish a new pattern of blended meetings, with numbers meeting in person gradually increasing to approximately fifteen on a Sunday. Despite teething problems, the 'Owl' has enabled about seven Friends to join us by Zoom each week. This has allowed participation by Friends who could not otherwise attend, and has worked well for Sunday morning and Business Meetings. Wednesday morning Meetings continue to be in-person only.

Our various groups have re-established themselves following the pandemic. They include Wholeness and Healing and Experiment with Light groups. New approaches are being tried. Our Pastoral Team now facilitates 'Afterword' on the first Sunday of each month when there is no business. The team has also organised 'Sharing our Quakerism' sessions. A monthly group has been discussing Quaker Faith and Practice.

National Quaker Day for Healing and Wholeness was marked.

The summer garden party was reinstated and included a creative arts exhibition, showing work from members of the Meeting. It was very well attended by Friends and our neighbours in Yealand. A later 'Meet the Quakers' event attracted quite a few visitors but has not brought new attenders - at least not yet!

The Old School Hostel has been open for sole-use bookings and has been very well used. We have been pleased to welcome Vision of Adventure, an organisation that provides adventure weekends for the partially sighted, along with a range of other groups and families. We offered a couple of short stays free of charge to Ukrainian families in the area.

Financial review

Investment policy and objectives

The charity holds investments in property, listed securities and unlisted investments (shares and bonds). At the end of 2022 52% of assets are property, 39% are listed investments, 2% are unlisted investments and 8% are cash.
The Trustees recommend a decrease in the proportion of assets held in property, which would require the sale of land or buildings, so that the rough split between types of assets is 40% property, 45% listed investments, 5% unlisted investments and 10% cash. This is under consideration by Area Meeting.

Our portfolio of listed securities is managed by Canaccord Genuity Wealth Management, who have an office in Lancaster. The portfolio is managed to generate income with a risk profile of 5 (on a scale of 1 to 9, with 9 being the highest risk). The restrictions on the portfolio are taken from the investment policy of Britain Yearly Meeting. This excludes companies that are primary producers of pornography, munitions and related products, fossil fuels, tobacco, alcohol or involved in gambling, or which are profiting from the occupation of Palestine.

At the end of 2022 our investment portfolio was split approximately as follows:
Debt and fixed interest - 28% (2021: 21%)
Equities - 59% (2021: 66%)
Alternative Investments - 8% (2021: 10%)
Cash - 5% (2021: 3%)
The Trustees Finance Subcommittee reviews our investment portfolio in the light of quarterly statements.

Unlisted investments are direct investments in organisations whose work furthers the concerns of the Meeting. These include withdrawable share capital in societies, as well as bonds and unlisted company shares. Organisations we have invested in are active in renewable energy, provision of affordable housing and the energy efficiency retrofit of buildings.

Area Meeting, Preston, Garstang and Yealand Meetings bank with the Co-operative Bank, as this is one of the few banks with a good record on ethics and sustainability that still offer accounts to organisations. Lancaster Meeting has its current accounts with the Cumberland Building Society and a savings account with the Ecology Building Society. Previous accounts with Nat West and RBS were still in the process of being closed at the end of 2022.

Reserves policy

Reserves are the unrestricted assets held by the charity. Free reserves at 31 December 2022 amounted to £2,433,235 (2021 - £2,664,622).

A revised reserves policy was recommended by the Trustees in July 2023. It is under consideration by Area Meeting. This set out the following as target reserves:

Reason	**Amount required**	
To provide for unexpected falls in income	£200,000	Approximately 12 months of income to allow time for expenditure to be reduced
To carry out planned work on buildings	£1,000,000	Value of work identified by the Quinquennial surveys carried out in 2020 and 2021
To make our buildings zero-carbon by 2030	£500,000	This is an estimate.
To provide ongoing income	£500,000	With a 5% return this would provide an annual income of £25,000.
Total	**£2,200,000**	
Excess of assets over target reserves:	£233,235	

Structure, governance and management
Governing document
The Governing Document was adopted on 12 July 2009.

All Trustees, the Clerk to Trustees and the Area Meeting Treasurer are appointed by Area Meeting following nomination by Area Meeting Nominations Committee or Trustees Nominations Subcommittee. The Area Meeting Treasurer is, and is normally, a Trustee.

The following were Trustees for the year ended 31 December 2022: G Bartram, J Bennetts (Clerk), A Chapman, E Eddington, C Hall Farthing, A E Hughes, A A Marsden, S J Taylor, W N Taylor, A Tyldesley, D W McQueen, P D Law-Jones, C M Mulhern.

Trustees' Terms of service Trustees
A Chapman - 8 July 2017-31 December 2023
C H Farthing - 13 January 2018-31 December 2023
G Bartram - 1 January 2019-31 December 2024
A Tyldesley - 9 March 2019-31 December 2024
J Bennetts - 7 September 2019-31 December 2022 (reappointed to serve until 31 December 2025)
A E Hughes - 11 July 2020-31 December 2022 (reappointed to serve until 31 December 2025)
S J Taylor - 1 January 2021-31 December 2023
A A Marsden - 1 January 2022-31 December 2024
E Eddington - 1 January 2022-31 December 2022
D W McQueen - 1 January 2022-31 December 2022
W N Taylor - 9 September 2022-31 December 2025
P D Law-Jones - 12 November 2022-31 December 2025
C M Mulhern - 12 November 2022-31 December 2025

Those acting as Trustees at the time this report was approved were:
J Bennetts (Clerk), G Bartram, A Chapman, C Hall Farthing, A E Hughes, P D Law-Jones, A A Marsden, C M Mulhern, A Tyldesley, S J Taylor, W N Taylor.

Policies for the induction and training of Trustees
The work of Trustees is defined by the Terms of Reference and Memoranda of Understanding between Trustees, Area Meeting and Local Meetings. Guidance for Quaker Trustees is provided by the Handbook for Trustees of Quaker Meetings published by the Quaker Stewardship Committee (2014). Upon nomination, Trustees are provided with a set of induction papers, referral to online sources and a briefing by the Clerk(s) to Trustees. All Trustees are encouraged to attend training courses for Quaker Trustees at Woodbrooke College (Birmingham), and any related courses or conferences.

Risk assessment
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Every third year individual buildings have risk assessments conducted for fire and other risks to individuals, and procedures are in place to manage these risks. Local Meetings have received copies of their insurance policies and each Meeting has a handbook for guidance. No Local Meetings or committees reported Data Protection issues to our Data Protection officer. The Area Meeting is a member of Thirtyone:eight (previously known as CCPAS), for Safeguarding. Safeguarding training is now a requirement for role holders within the AM. The Child Protection Policy of each Local Meeting is reviewed annually. This review for 2022 is satisfactory.

Structure, governance and management

Meeting structure

Meetings for church affairs and meetings of Trustees, in which the Religious Society of Friends conducts its business, are Meetings for Worship based on silence, carrying the expectation that the way forward with divine guidance can be discerned if Members are truly listening together and to each other in a spirit of love and trust. The unity that is sought depends on the willingness of all to seek the truth in each other's utterances. There is no voting because Friends (Quakers) believe that this emphasises divisions and inhibits the process of seeking a way forward with which all can unite, which is then expressed as the sense of the meeting.

"Stewardship involves prayer, and it involves thought, and it involves applying what emerges from the two. As individuals our particular talents may lead us to greater emphasis on one of those elements, but they can never be wholly divided within any of us, and as a community we need to be faithful to all three: prayer, thought and application."
Christine A.M. Davis, Quaker Faith and Practice, 15.01.

The Clerk(s) of the meeting bear(s) the final responsibility for preparing the business and conducting the meeting. Minutes are drafted by the Clerk(s) during the meeting and then offered to the meeting for acceptance, amendment or rejection. The final decision about whether each minute represents the sense of the meeting is the responsibility of the meeting, not of the Clerk. Minutes are, therefore, approved during the meeting in which they are drafted.

Lancashire Central and North Area Quaker Meeting meets at such frequency, times and places as the Meeting itself directs. The Clerk may arrange for a special meeting to be held if necessary.

The sessions of Area Meeting for Business are open to all Members (and Attenders with the permission of the Clerk) of the Area Meeting. The business and activities of the Area Meeting should, at all times, be conducted in accordance with the provisions of Quaker Faith and Practice (5th edition, adopted June 2013, as amended by Britain Yearly Meeting in 2015).

It is the responsibility of the Area Meeting to appoint an auditor or independent examiner of the Area Meeting accounts.

Lancashire Central and North Area Quaker Meeting comprises all constituent Local Meetings contained within its area: Bailrigg, Garstang, Lancaster, Preston and Yealand. Some Local Meetings meet in their own premises, while others meet in rented accommodation or in private homes. Arrangements for the establishment, running or dissolution of constituent meetings shall be in accordance with Quaker Faith and Practice.

The Area Meeting is the level at which membership is held. The Area Meeting also holds responsibilities for the physical and spiritual nurturing of all within its care. Responsibility for the proper stewardship of funds, and the stewardship and overview of business within Area Meeting, lies with the Trustees. An Attender is one who, not being a Member, frequently attends a specific Local Meeting for Worship. Attenders often take an active part in the life of the Meeting including attending Meetings for Business, but they are not eligible to hold certain offices including that of Trustee.

Structure, governance and management

Office holders

The Area Meeting appoints officers to help to undertake its work. In 2022 these were:
Clerk
Assistant Clerks
Assistant Clerk Membership
Registering Officer
Treasurer
Assistant Treasurer
Custodian of Area Meeting Records
Individuals from local meetings to coordinate funeral arrangements
A Chaplain at Lancaster University
Prison Chaplains (nominated by Area Meeting, appointed by each Prison) (up to 5)
Elders (15)
Pastoral Carers (formerly referred to as Overseers) (16)
Newsletter Editor and Assistant
Nominations Committee (8)
Trustees (11)
Data Protection Officer
Safeguarding Officer
Website Coordinator and Assistant
Over Wyresdale Burial Ground Committee (3)

Representatives or contact persons to the following committees and councils of Britain Yearly Meeting (BYM):

Meeting for Sufferings (representative and second)
Quaker Life Representative Council (representative and deputy)
Northern Friends Peace Board (representative and deputy)
Quaker Committee for Christian and Interfaith Relationships (contact)

The Area Meeting (AM) is part of Britain Yearly Meeting of the Religious Society of Friends. The AM has a two-way relationship with the central departments and work of the Yearly Meeting. A large part of this relationship is formed by those Friends who serve as representatives to the central committees and councils, one of the main links being the reports from our representatives to Meeting for Sufferings. Meeting for Sufferings is the standing representative body entrusted with the care of the business of Britain Yearly Meeting throughout the year.

The Area Meeting properties are all held by Friends Trusts Ltd as custodian Trustee. Area Meeting Trustees manage and operate the buildings on behalf of Area Meeting as the beneficial owners.

Structure, governance and management

Linked Charities

There are three linked charities registered at the Charity Commission:
The Maintenance Fund (1134224-1)
The Education Fund (1134224-2)
The Need Fund (1134224-3)
Any remaining income at the end of the year shall be applied for any charitable purpose of the benefit of the Friends and Attenders in the Area Meeting, according to the Charity Commission Scheme dated May 17th 2013, under schedule Part 1.

Custodian Trustees

Friends Trusts Limited, Friends House, 173 Euston Road, London, NW1 2BJ, Company Number: 188362, Registered Charity Number: 237698

The Meeting is named Lancashire Central and North Area Quaker Meeting of the Religious Society of Friends (previously Lancaster Monthly Meeting of the Religious Society of Friends), Charity Commission registration number 1134224. The Trustees who served during the year did so in accord with the Governing Document of 12 July 2009 which manages Charity Commission Scheme 145636 Sealed 31 May 1995, amended with case number 343881 Sealed 4 March 2004, and further amended with case number 346795 Sealed 17 May 2013.

For the whole of 2022 the Clerk was James Bennetts, the Assistant Clerk was Christine Hall Farthing and the Treasurer was Anne Chapman.

There is no chief executive officer but day-to-day management is entrusted to the Clerk who consults other Trustees whenever necessary or holds business over until the next meeting of Trustees.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
J Bennetts - Trustee

Independent examiner's report to the trustees of Lancashire Central and North Area Quaker Meeting
I report to the charity trustees on my examination of the accounts of Lancashire Central and North Area Quaker Meeting (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Mr T M Preece

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date: .....

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Income and endowments from				
Donations and legacies	2	44,726	-	-
Charitable activities				
Church activities		78,490	-	-
Other trading activities		-	-	-
Investment income	3	26,724	-	-
Other income	4	2,403	-	-
Total		152,343	-	-
Expenditure on				
Raising funds	5	13,556	-	-
Charitable activities	6			
Church activities		247,515	-	-
Total		261,071	-	-
Net gains/(losses) on investments		(148,956)	-	-
NET INCOME/(EXPENDITURE)		(257,684)	-	-
Transfers between funds	18	26,297	-	-
Net movement in funds		(231,387)	-	-
Reconciliation of funds				
Total funds brought forward		2,664,622	-	8
Total funds carried forward		2,433,235	-	8

The notes form part of these financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Restricted donations £	Linked Charities £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	25	53	44,804	41,174
Charitable activities					
Church activities		-	-	78,490	46,151
Other trading activities		-	-	-	-
Investment income	3	-	27,544	54,268	62,364
Other income	4	-	-	2,403	10,723
Total		25	27,597	179,965	160,412
Expenditure on					
Raising funds	5	-	-	13,556	17,259
Charitable activities	6				
Church activities		8,201	1,300	257,016	189,571
Total		8,201	1,300	270,572	206,830
Net gains/(losses) on investments		-	-	(148,956)	270,478
NET INCOME/(EXPENDITURE)		(8,176)	26,297	(239,563)	224,060
Transfers between funds	18	-	(26,297)	-	-
Net movement in funds		(8,176)	-	(239,563)	224,060
Reconciliation of funds					
Total funds brought forward		8,177	-	2,672,807	2,448,747
Total funds carried forward		1	-	2,433,244	2,672,807

The notes form part of these financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Fixed assets				
Tangible assets	13	-	-	8
Investments				
Investments	14	974,974	-	-
Investment property	15	1,275,000	-	-
		2,249,974	-	8
Current assets				
Debtors	16	4,085	-	-
Cash at bank and in hand		197,981	-	-
		202,066	-	-
Creditors				
Amounts falling due within one year	17	(18,805)	-	-
Net current assets		183,261	-	-
Total assets less current liabilities		2,433,235	-	8
NET ASSETS		2,433,235	-	8

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2022

	Notes	Restricted donations £	Linked Charities £	2022 Total funds £	2021 Total funds £
Fixed assets					
Tangible assets	13	-	-	8	8
Investments					
Investments	14	-	-	974,974	1,165,440
Investment property	15	-	-	1,275,000	1,275,000
		-	-	2,249,982	2,440,448
Current assets					
Debtors	16	-	-	4,085	11,381
Cash at bank and in hand		1	-	197,982	237,472
		1	-	202,067	248,853
Creditors					
Amounts falling due within one year	17	-	-	(18,805)	(16,494)
Net current assets		1	-	183,262	232,359
Total assets less current liabilities		1	-	2,433,244	2,672,807
NET ASSETS		1	-	2,433,244	2,672,807

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2022

Funds	18		
Unrestricted funds:			
Trustees and Area Meeting		2,224,574	2,425,530
Garstang Meeting		4,014	5,651
Lancaster Meeting		53,455	88,525
Preston Meeting		47,621	54,166
Yealand Meeting		101,870	90,750
Designated (Yealand Septic Tank)		1,701	-
		2,433,235	2,664,622
Restricted funds:			
Buildings for Church Use		8	8
Restricted donations		1	8,177
		9	8,185
Total funds		2,433,244	2,672,807

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
A Chapman - Trustee

.....
J Bennetts - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

Investment properties are included at market value at the balance sheet date. Realised gains and losses on investment properties are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

1. Accounting policies - continued

Investment property
Market values have been based on a local estate agent's opinion of the expected sale price and agreed by the trustees.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Fixed assets
The charity owns meeting houses, warden's cottages and a burial ground. No historical cost or valuation is available. The trustees feel that obtaining a valuation would be too costly and add little value to the accounts. All expenditure on the properties is written off to the SOFA in the year.

2. Donations and legacies

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Donations	40,771	53	40,824	28,418
Gift aid	3,955	-	3,955	1,463
BYM funds received as an agent	-	25	25	11,293
	44,726	78	44,804	41,174

Other funds collected as an agent

The charity collects donations which are passed to other organisations. At the balance sheet date there was £727 (2021 - £6,639) collected which will be passed to the relevant charities in the following year.

3. Investment income

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Rents received	10,998	12,402	23,400	23,913
Wayleave	99	-	99	245
Income from investments	15,627	15,142	30,769	38,206
	26,724	27,544	54,268	62,364

4. Other income

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Septic tank maintenance	1,951	-	1,951	491
Release of covenant	-	-	-	10,000
Bank interest	452	-	452	232
	2,403	-	2,403	10,723

5. Raising funds

Investment management costs

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Portfolio management	9,301	-	9,301	9,639
Rental management fees	2,262	-	2,262	2,330
Property repairs	1,993	-	1,993	5,290
	13,556	-	13,556	17,259

6. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Church activities	5,507	69,206	182,303	257,016

7. Grants payable

	2022	2021
	£	£
Church activities	69,206	35,182

7. Grants payable - continued

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Britain Yearly Meeting	39,201	19,600
Friends World Committee for Consultation	-	223
Quaker Social Action	-	100
Bradford	-	449
Northern Friends Peace Board	2,500	-
Richardson Institute	-	264
Kendal Quaker Tapestry	-	(15)
United Nations Association - UK	150	150
Gatesbield Quaker Housing	20,000	8,000
CORD	100	-
Oswestry Meeting Building Fund	-	125
Campaign Against the Arms Trade	20	-
Amnesty International	15	15
Lancaster Christian Aid	250	250
Practical Action	100	100
Friends of Hlekweni	-	100
Glenthorne Welcome Project	100	-
Scholarships for Street Kids	100	100
Quaker Service	100	-
Toilet Twinning	304	120
Friends Housing Bursary Trust	150	100
Woodbrooke	-	100
Lancaster Churches Together	161	161
Mines Advisory Group	100	100
Palestinian Students	-	100
Manchester & Warrington Summer School	550	525
Teenage General Meeting	500	500
Lancaster University Chaplaincy Centre	800	800
Marazion Friends Meeting	-	125
Dorothy Foundation	-	100
International Voluntary Service	-	100
Support And Love Via Education	-	100
Tools For Self Reliance	-	100
Crawshawbooth Meeting House Appeal	400	-
Friends Community Development Trust	50	-
Osmotherley Meeting House	225	-
A Rocha UK	125	-
Crawley Friends Housing Association	100	-
Anti-Slavery International	100	-
	66,201	32,492

The total grants paid to individuals during the year was as follows:

	2022	2021
	£	£
Individual grants	3,005	2,690

7. Grants payable - continued

Grants to individuals consists of Need fund grants - £1,000 (2021 - £500), Education fund grants - £300 (2021 - £300) and other grants - £1,705 (2021 - £1,890).

8. Support costs

	Meeting houses	Governance costs	Totals
	£	£	£
Church activities	173,674	8,629	182,303

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. Staff costs

	2022	2021
	£	£
Wages and salaries	53,866	42,407
Other pension costs	395	358
	54,261	42,765

The average monthly number of employees during the year was as follows:

	2022	2021
Wardens and other support staff	11	8

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities (2021 figures)

	Unrestricted funds	Yealand fund	Buildings for Church Use
	£	£	£
Income and endowments from			
Donations and legacies	29,054	-	-
Charitable activities			
Church activities	46,151	-	-
Other trading activities	-	-	-
Investment income	32,580	-	-

11. Comparatives for the statement of financial activities (2021 figures) - continued

	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Other income	10,723	-	-
Total	118,508	-	-
Expenditure on			
Raising funds	17,259	-	-
Charitable activities			
Church activities	185,155	500	-
Total	202,414	500	-
Net gains on investments	270,478	-	-
NET INCOME/(EXPENDITURE)	186,572	(500)	-
Transfers between funds	29,811	-	-
Net movement in funds	216,383	(500)	-
Reconciliation of funds			
Total funds brought forward	2,448,239	500	8
Total funds carried forward	2,664,622	-	8

	Restricted donations £	Linked Charities £	Total funds £
Income and endowments from			
Donations and legacies	11,293	827	41,174
Charitable activities			
Church activities	-	-	46,151
Other trading activities	-	-	-
Investment income	-	29,784	62,364
Other income	-	-	10,723
Total	11,293	30,611	160,412
Expenditure on			
Raising funds	-	-	17,259

11. Comparatives for the statement of financial activities (2021 figures) - continued

	Restricted donations £	Linked Charities £	Total funds £
Charitable activities			
Church activities	3,116	800	189,571
Total	3,116	800	206,830
Net gains on investments	-	-	270,478
NET INCOME	8,177	29,811	224,060
Transfers between funds	-	(29,811)	-
Net movement in funds	8,177	-	224,060
Reconciliation of funds			
Total funds brought forward	-	-	2,448,747
Total funds carried forward	8,177	-	2,672,807

The table above shows the breakdown of the final column of the Statement of Financial Activities on page 17, which are the figures for 2021.

12. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £6,036 (2021 - £5,040).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2022 and 31 December 2022	8
Net book value	
At 31 December 2022	8
At 31 December 2021	8

Tangible fixed assets are the meeting houses, warden's cottages and a burial ground, which are held at deemed cost of £1 each in the balance sheet.

Functional Property Assets

Local Meeting	Use of Building	Value	Basis of Valuations
Garstang	Meeting House	£959,076	Insurance value
Lancaster	Meeting House, Including Warden's Cottage	£3,104,966	Insurance value

13. Tangible fixed assets - continued

Preston	Meeting House	£589,227	Insurance value
	Warden's House	£205,050	Insurance value
Yealand	Meeting House	£492,323	Insurance value
	Old School (used as a hostel)	£1,248,466	Insurance value
	Warden's House (18 Yealand Road)	£262,924	Insurance value

14. Fixed asset investments

	Listed investments £	Unlisted investments £	Totals £
Market value			
At 1 January 2022	1,152,440	13,000	1,165,440
Additions	67,062	25,170	92,232
Disposals	(151,898)	-	(151,898)
Revaluations	(130,800)	-	(130,800)
At 31 December 2022	936,804	38,170	974,974
Net book value			
At 31 December 2022	936,804	38,170	974,974
At 31 December 2021	1,152,440	13,000	1,165,440

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2022	936,804	38,170	974,974

15. Investment property

	£
Fair value	
At 1 January 2022 and 31 December 2022	1,275,000
Net book value	
At 31 December 2022	1,275,000
At 31 December 2021	1,275,000

Fair value at 31 December 2022 is represented by:

	£
Valuation in 2022	1,275,000

15. Investment property - continued

Investment properties were valued by Hackney and Leigh Estate Agents, Carnforth at 17 November 2021 and the valuation is agreed by the trustees as a good estimate of the market value. The agents based their valuation on sale values of similar properties in the area.

16. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade debtors	3,935	3,097
Other debtors	-	8,284
Prepayments	150	-
	4,085	11,381

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	12,830	4,726
Taxation and social security	177	208
Other creditors	5,798	11,560
	18,805	16,494

18. Movement in funds

	At 1/1/22	Net movement in funds	Transfers between funds	At 31/12/22
	£	£	£	£
Unrestricted funds				
Trustees and Area Meeting	2,425,530	(227,253)	26,297	2,224,574
Garstang Meeting	5,651	(1,637)	-	4,014
Lancaster Meeting	88,525	(35,070)	-	53,455
Preston Meeting	54,166	(6,545)	-	47,621
Yealand Meeting	90,750	11,120	-	101,870
Designated (Yealand Septic Tank)	-	1,701	-	1,701
	2,664,622	(257,684)	26,297	2,433,235
Restricted funds				
Buildings for Church Use	8	-	-	8
Restricted donations	8,177	(8,176)	-	1
Linked charity - Education	-	741	(741)	-
Linked charity - Maintenance	-	2,083	(2,083)	-
Linked charity - Needs	-	23,473	(23,473)	-
	8,185	18,121	(26,297)	9
TOTAL FUNDS	2,672,807	(239,563)	-	2,433,244

18. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting	17,487	(100,298)	(144,442)	(227,253)
Garstang Meeting	7,636	(9,273)	-	(1,637)
Lancaster Meeting	77,079	(112,149)	-	(35,070)
Preston Meeting	9,447	(11,243)	(4,749)	(6,545)
Yealand Meeting	38,743	(27,858)	235	11,120
Designated (Yealand Septic Tank)	1,951	(250)	-	1,701
	152,343	(261,071)	(148,956)	(257,684)
Restricted funds				
Restricted donations	25	(8,201)	-	(8,176)
Linked charity - Education	1,041	(300)	-	741
Linked charity - Maintenance	2,083	-	-	2,083
Linked charity - Needs	24,473	(1,000)	-	23,473
	27,622	(9,501)	-	18,121
TOTAL FUNDS	179,965	(270,572)	(148,956)	(239,563)

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
Trustees and Area Meeting	2,190,411	205,308	29,811	2,425,530
Garstang Meeting	6,184	(533)	-	5,651
Lancaster Meeting	107,923	(19,398)	-	88,525
Preston Meeting	47,870	6,296	-	54,166
Yealand Meeting	95,851	(5,101)	-	90,750
	2,448,239	186,572	29,811	2,664,622
Restricted funds				
Yealand fund	500	(500)	-	-
Buildings for Church Use	8	-	-	8
Restricted donations	-	8,177	-	8,177
Linked charity - Education	-	856	(856)	-
Linked charity - Maintenance	-	2,310	(2,310)	-
Linked charity - Needs	-	26,645	(26,645)	-
	508	37,488	(29,811)	8,185
TOTAL FUNDS	2,448,747	224,060	-	2,672,807

18. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting	34,106	(90,266)	261,468	205,308
Garstang Meeting	6,933	(7,466)	-	(533)
Lancaster Meeting	41,238	(60,636)	-	(19,398)
Preston Meeting	7,128	(9,842)	9,010	6,296
Yealand Meeting	29,103	(34,204)	-	(5,101)
	118,508	(202,414)	270,478	186,572
Restricted funds				
Yealand fund	-	(500)	-	(500)
Restricted donations	11,293	(3,116)	-	8,177
Linked charity - Education	1,156	(300)	-	856
Linked charity - Maintenance	2,310	-	-	2,310
Linked charity - Needs	27,145	(500)	-	26,645
	41,904	(4,416)	-	37,488
TOTAL FUNDS	160,412	(206,830)	270,478	224,060

19. Related party disclosures

Donations made without conditions by the Trustees and their spouses to the charity totalled £4,521 (2021 - £3,760).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments				
Donations and legacies				
Donations	40,771	53	40,824	28,418
Gift aid	3,955	-	3,955	1,463
BYM funds received as an agent	-	25	25	11,293
	44,726	78	44,804	41,174
Investment income				
Rents received	10,998	12,402	23,400	23,913
Wayleave	99	-	99	245
Income from investments	15,627	15,142	30,769	38,206
	26,724	27,544	54,268	62,364
Charitable activities				
Letting meeting house	76,976	-	76,976	38,576
Feed in tariff	1,514	-	1,514	1,411
CJRS grant	-	-	-	6,164
	78,490	-	78,490	46,151
Other income				
Septic tank maintenance	1,951	-	1,951	491
Release of covenant	-	-	-	10,000
Bank interest	452	-	452	232
	2,403	-	2,403	10,723
Total incoming resources	152,343	27,622	179,965	160,412
Expenditure				
Investment management costs				
Portfolio management	9,301	-	9,301	9,639
Rental management fees	2,262	-	2,262	2,330
Property repairs	1,993	-	1,993	5,290
	13,556	-	13,556	17,259
Charitable activities				
Sundries	1,366	-	1,366	241
Carried forward	1,366	-	1,366	241

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Charitable activities				
Brought forward	1,366	-	1,366	241
Church activities	142	-	142	-
Library	476	-	476	304
Refugee Support Group	23	-	23	100
Children and young people	712	-	712	215
Refreshment committee	198	-	198	101
Committees and conferences	1,681	-	1,681	-
Overwyresdale maintenance	245	-	245	1,085
Place for Hope	-	-	-	1,645
Quakers in Criminal Justice	35	-	35	35
Pastoral day care	-	-	-	173
Thirty-one Eight	129	-	129	129
Fellowship day	500	-	500	-
Grants to institutions	58,000	8,201	66,201	32,492
Grants to individuals	1,705	1,300	3,005	2,690
	65,212	9,501	74,713	39,210
Support costs				
Meeting houses				
Wages	53,866	-	53,866	42,407
Pensions	395	-	395	358
Rates	-	-	-	1,604
Water charges	1,593	-	1,593	2,012
Insurance	10,488	-	10,488	9,549
Light and heat	18,265	-	18,265	6,474
Telephone and broadband	1,595	-	1,595	1,096
Postage and stationery	1,656	-	1,656	2,507
Advertising	-	-	-	790
Waste collections	303	-	303	398
Building works - Lancaster	19,159	-	19,159	2,672
Building works - Yealand	-	-	-	25,172
Gardening	6,667	-	6,667	4,014
Cleaning	2,880	-	2,880	694
Staff training	1,319	-	1,319	225
Living Wage Foundation	72	-	72	72
Repairs and maintenance	21,642	-	21,642	17,131
Legal and professional fees	9,207	-	9,207	24,728
Recruitment	-	-	-	106
Zoom subscription	288	-	288	268
Furniture and equipment	21,792	-	21,792	-
Computer expenses	1,372	-	1,372	1,052
Payroll preparation fees	1,115	-	1,115	1,316
	173,674	-	173,674	144,645

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Meeting houses				
Governance costs				
Sundries	125	-	125	111
Accountancy and legal fees	6,036	-	6,036	5,040
Legal and professional	1,795	-	1,795	436
Governance costs	521	-	521	-
Bank charges	152	-	152	129
	8,629	-	8,629	5,716
Total resources expended	261,071	9,501	270,572	206,830
Net (expenditure)/income before gains and losses	(108,728)	18,121	(90,607)	(46,418)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	(18,156)	-	(18,156)	30,236
Net (expenditure)/income	(126,884)	18,121	(108,763)	(16,182)

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

England & Wales - Charity number 1134224

Accounts

REGISTERED CHARITY NUMBER: 1134224

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 14
Independent Examiner's Report	15
Statement of Financial Activities	16 to 17
Balance Sheet	18 to 20
Notes to the Financial Statements	21 to 33
Detailed Statement of Financial Activities	34 to 36

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Roger Dillon (resigned 31/12/2021) Ian Marshall (resigned 31/12/2021) Anne Chapman Christine Hall-Farthing Sam Barnett-Cormack Graham Bartram Alan Tyldesley James Bennetts Jane Taylor (appointed 1/1/2021) Anthony Hughes
Principal address	Lancaster Friends Meeting House Lancaster LA1 1TX
Registered charity number	1134224
Independent examiner	Scott & Wilkinson Dalton House 9 Dalton Square LANCASTER LA1 1WD
Solicitors	Joseph A. Jones 6 Fenton Street Lancaster LA1 1TE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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

Objectives

The objects of the charity are the furtherance of the religious and charitable purposes of the Religious Society of Friends. This involves:

- The right holding of public Meetings for Worship in our constituent meetings.
- The holding of regular meetings for church affairs (i.e. business) in all the constituent meetings and for the Area Meeting as a whole.
- Taking collective action in accordance with Quaker principles and the discernment of our meetings for church affairs.

These objectives are a key part of the means whereby the Society provides public benefit.

Activities are usually similar from year to year and include the regular holding of public Meetings for Worship and other meetings to which the public are invited; publicising our meetings and other events; providing Children's and Young Persons' Meetings in Lancaster and occasionally at Yealand; maintaining our Meeting Houses and religious burial grounds; raising awareness and understanding of religious beliefs and practices; promoting fellowship among our Members and Attenders; ecumenical and interfaith activity; regular publication of newsletters for use of Members and Attenders; regular financial collections at our Meetings for Quaker objectives; and participation in Quaker Week events (usually held in October each year).

2021 has been a very different year due to the pandemic. For part of the year there was very little meeting in person of our Members, Attenders and their families, and contact was maintained largely by extensive use of electronic facilities, notably Zoom for conferencing, as well as by telephone. Details of this are given in reports from our constituent local Meetings.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities

Significant activities

Meetings for worship open to the public were held regularly at the following places**:

Bailrigg	Chaplaincy Centre, Lancaster University. Mondays 1.00 - 1.30pm (except Bank Holidays and the Monday between Christmas and New Year).
Garstang	Friends Meeting House, Calder Lane, Garstang PR3 1ZE. Sundays 10.30 - 11.30am.
Lancaster	Friends Meeting House, Meeting House Lane, Lancaster LA1 1TX. Sundays 10.30 - 11.30am with children and young people's meeting.
Preston	Friends Meeting House, 189 St Georges Road, Preston, PR1 6NQ. Sundays 10.30 - 11.30am.
Yealand	Friends Meeting House, Yealand Road, Yealand Conyers, Carnforth LA5 9SH. Sundays 10.30 - 11.30am with children and young people's meeting by arrangement. Also Wednesdays 11:30 - 12:00 noon.

**When required by regulations, Meetings in person were suspended and continued, where possible, by electronic means (using the Zoom facility). Details are given in reports from Local Meetings.

Meetings for Business are held at all Local Meetings when required, usually bi-monthly. These continued throughout the year, generally by Zoom.

Area Meetings for Business in 2021 were held, by Zoom, as follows:

16 January
14 March
8 May
11 July
11 September
13 November

The average attendance at these meetings was generally more than 30.

In addition to public Meetings for Worship, various other activities of public benefit were carried out by the Area Meeting and its constituent Local Meetings, as detailed later in this section of the report. Activities during 2021 were severely curtailed due to the pandemic.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

Grantmaking

The Trustees are entrusted with funds to make grants to Members and Attenders of the Meeting. The grants cover the following areas:

a) To pay the expenses of Area Meeting appointed representatives for courses and conferences (paid on demand).

b) To cover the expenses incurred by officers appointed by Area Meeting including Trustees (paid upon production of receipts).

c) To provide grants for the education of Friends and Attenders of Lancashire Central and North Area Quaker Meeting when attending short courses around Quaker themes (grants applied for on application form and supported by Pastoral carer / Elder). Grants are awarded by either the Trustee Grants Subcommittee, if £500 or under, or by the full body of Trustees if £501 or more.

d) To issue grants to Friends and Attenders of the Area Meeting when they find that they are in financial need (same application process as c).

e) To issue school and higher education small grants to all children / young people due to start or move up a school or into higher education.

f) To pay training expenses for those taking on roles within Area or Local Meetings.

Achievement and performance
Charitable activities
Numbers of Members and Attenders

The tables below give the numbers of Members and Attenders at year end of 2021, and the equivalent numbers for the previous year for comparison.

Members are those in membership in our Area Meeting. An Attender is someone who, not being a Member, frequently attends a specific Meeting for Worship or otherwise has ongoing involvement in activities in a Meeting. Numbers of Attenders are hard to define in a perfectly consistent way, as "frequently" is not clearly defined.

MEMBERS	2021			2020		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**
Bailrigg	2	2	4	1	2	3
Garstang	10	13	23	11	14	25
Lancaster	40	82	122	40	83	123
Preston	12	11	23	9	10	19
Yealand	14	22	36	15	24	39
TOTALS	78	130	208	76	133	209

ATTENDERS	2021			2020		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**
Bailrigg	2	3	5	7	8	15
Garstang	2	2	4	1	6	7
Lancaster	18	30	48	22	31	53
Children			17			20
Preston	5	13	18	4	9	13
Yealand	11	16	27	15	21	36
Children			0			3
TOTALS	38	64	119	49	75	147

Attender numbers can be affected by Attenders moving into membership. New Members joined the Area Meeting by convincement, having not been a Member of any part of the Religious Society of Friends, and by transfer. People lost membership in the Area Meeting by resignation, ceasing to be a Member of any part of the Religious Society of Friends, by transfer, and by death.

Our Lancaster Local Meeting regularly has children and young people attending.

Information regarding our Area and Local Meetings is available from the Directory of Meetings on the website of Quakers in Britain (see www.quaker.org.uk/our-organisation/book-of-meetings) and on our Area Meeting website, www.lancsquakers. org.uk/. Area and Local Meeting newsletters are circulated to Members and Attenders.

Achievement and performance

Trustees Activities

Trustees met 7 times in 2021, by Zoom. Most meetings were attended by almost all Trustees. The Minutes were made available to the Area Meeting via the Clerk and reports on Meetings were printed in the Area Meeting Newsletter, which goes to all our Meetings and is available by email to all Members and Attenders. Some Trustees were available at each Area Meeting to answer any questions that might arise concerning Trustee work.

During 2021, Trustees continued to be concerned with providing assistance to Members and Attenders, identifying and setting in place good risk management practices (particularly with regard to the Covid pandemic), ensuring compliance with data protection and child protection matters, and carrying out routine maintenance and management of our buildings when this was allowed within the restrictions.

Trustees' Subcommittees for Employment, Risk, Grants, Finance, Nominations and Property have worked well, often by online communication, and will continue in their present form.

We have employees or self-employed workers in several of our Meeting Houses, as wardens and cleaners. Trustees will continue to assist Local Meetings in promoting good employer/employee relationships. They have ensured that the Living Wage is implemented in respect of our employees.

Many of our buildings are well used by the wider community and offer rooms for hire at reasonable rates, providing income which is used to keep property in good order, thus enabling further lettings. Income from such lettings in 2021 was lower than in normal years due to Covid restrictions, as reflected in the accounts.

Key plans for the future work of Trustees will include ensuring continued progress on making our buildings as environmentally friendly as possible and zero carbon by 2030, but with due regard to the listed building status of several of them. We shall further hope to improve access facilities for those visitors with disabilities.

We will ensure that our governance remains clear and maintain integrity, and review policies and procedures to ensure that we are resilient to conflict while upholding and showing care for all in our community. We shall keep under review all land and properties, and ensure compliance with legislation as it arises.

A Quinquennial review of all ten of our properties, by Buttress Architects, was concluded in 2021. Trustees have an arrangement for continuing advice from the firm.

Early in 2021, in response to an appeal from Gatesbield Quaker Housing Association, Trustees recommended that our Area Meeting should make a contribution of £7,000, and that was agreed by Area Meeting.

Release of a Restrictive Covenant on land sold some years ago yielded £10,000.

Other Area Meeting Activities

There have been many challenges for our Area Meeting in 2021, arising from the Covid-19 pandemic and the resultant restrictions on our lives and liberties, but we have been able to change and adapt and have continued to nurture the pastoral and spiritual life of our community and to hold Meetings for Worship both online and where possible in a socially distanced manner following government guidelines.

Our Elders and Pastoral Care groups were led to work more closely together as Pastoral Care became a priority in all meetings at this time of national health emergency. Friends were reminded that they can apply to Trustees for a grant if they are experiencing financial difficulties and Friends were sent the contact details of the charities their meetings support so that they could continue to support them.

Our Nominations Committee struggled to find Friends to fill all the roles we currently identify as necessary. Area Meeting realised that there was an urgent need for a radical overhaul to simplify our structure, and work on this is ongoing.

Achievement and performance
We continued our connections with the wider Quaker world and in 2021 made donations to Gatesbield Quaker Housing Association and Teenage General Meeting.

Opportunities for actions in the world have been limited this year by the lockdown but Friends have continued to support local and national charities and engage online with their concerns, be it the Quaker Mental Health Forum, Quaker Peace and Social Witness, Northern Friends Peace Board or Extinction Rebellion. Many continued to deepen their faith and practice through worshipping and studying online with opportunity for worship being provided locally by Rookhow and Glenthorne and nationally by Woodbrooke. This has strengthened links and laid a practical and spiritual foundation for life post-Covid.

Other Local Meeting Activities
Each Local Meeting has been asked to provide information on their activities to aid in compiling this annual report. Information on each Meeting's activities that are not reported elsewhere is included below.

Bailrigg Meeting at Lancaster University
This year continued to be highly dominated by the pandemic and by resulting variations in the university's response. It has now become normal for much of our Meeting's life to be mediated by online technologies, yet we are also strongly aware that as a Meeting we have a particular responsibility to the students and staff of Lancaster University. We have managed to continue supporting the Chaplaincy Centre activities including Welcome Week events in person (soup lunch, multifaith prayers, interfaith discussions), and packing and distributing 'goody bags' at various times of the year to support students, particularly international ones, who were remaining on campus during vacations.

In December we changed our schedule for Meeting for Worship so that the first Monday of the month is once again in person in the Chaplaincy Centre, whilst continuing to be online for the other weeks. This seems to be providing a reasonable balance between recognising the changed nature of the Meeting membership (and staff working practices), and the need to offer worship on campus. We will keep this under review, however we do not foresee a time when we will return to being a purely in-person Meeting.

The Meeting continues to be represented on the Chaplaincy Management Committee, and Members are involved in a wide variety of aspects of university life, as well as holding roles at Area and national level within the Society.

Achievement and performance

Garstang

After starting the year with online worship only, worship resumed in the Meeting House at the end of April, although it continued to be offered online for a while after that and a group of three have met separately in a Friend's house. A Friend hosted a lunch for new Attenders and the possibility of offering a Children's Meeting is under consideration.

Nine Friends have participated in online meetings with facilitators from Place for Hope, which have enabled healing. On four Sundays, Friends have stayed on for lunch and meetings on the theme of Simpler Meetings and this has led to focusing more on growing as a loving Quaker community.

In June the Meeting collaborated with neighbours who participated in the National Open Gardens scheme, opening the Meeting House for teas and toilets. New housing development near the Meeting House has brought opportunities for outreach and the Meeting hopes to make itself more visible by erecting a new sign at the end of the drive.

Problems with the porch doors and with damp have been resolved and a Friend has been appointed to the role of Property Coordinator. Two new librarians have also been appointed.

One Friend joined the "Camino to COP" pilgrimage to the Climate Conference in Glasgow for part of the route and another provided accommodation for another participant. One Friend has published a book about his work on Fair Trade.

This year Advent was celebrated with an Advent Spiral. There were Carols on the Sunday before Christmas and the usual candle-lit worship was held on Christmas Eve.

Lancaster

2021 started with our Meeting House closed as requested by the Director of Public Health for Lancashire, reopening again for worship on Sunday 18th April for a limited number of Friends.

Meetings for Worship

Throughout 2021 the Meeting Room seating was socially distanced and all users of our building were asked to wear masks. Socialising after Meeting for Worship restarted after 19th July 2021, when social distancing in the Meeting Room was reduced.

An online Meeting for Worship was offered every Sunday followed by afterword (sharing thoughts) and a period of socialising.

Our children met at the Meeting House and online in alternate weeks and our young people continued to meet online till September.

By October Elders and Friends were expressing concern that the spiritual life of the Meeting was being hampered by the development of two separate Meetings for Worship, one in-person in the Meeting House, the other on Zoom. A Blending Group was formed: equipment was trialled in October and in December a demonstration was offered to all Lancaster Friends.

An on-line Lectio Divina group, sharing sacred reading and reflection, was offered every other week.

A monthly reading group met by Zoom initially and, once restrictions were lifted, in person to read religious books.

A 'Friendly Eight' continued to meet fortnightly by Zoom or in person when restrictions allowed.

Our dedicated Quiet Room project remains on hold.

Zoom Conversation Spaces operated twice weekly and a monthly evening space was offered.

We marked the death of one Friend with a Meeting for Worship at the Crematorium.

Achievement and performance

A postponed wedding took place on August 28th attended by 60 guests.

Outreach:
The findings of the research undertaken to identify the actual involvement of Lancaster Quakers in slave economies in the 17th, 18th and 19th centuries were presented to Meeting in September. The project continues to bring the Meeting into a working relationship with many organisations in the local community.

English classes for asylum seekers and refugees continued as permitted even when we were closed for in-person worship.

Challenges:
These included keeping the Meeting functioning as one body when two distinct meetings have developed since we re-opened for in-person worship.

Online Meetings for Worship for Business, while ensuring access for most Friends, presented new challenges to the Clerk, because the body language and reactions of those not verbally ministering are unseen.

Nominations:
Local and Area Nominations Committees struggled again to fill all the roles required for the right ordering of our Meeting: we had 5 Elders but we need 8.

Property:
Care and maintenance of the Meeting House and Warden's Cottage continued to depend on close cooperation between Premises Committee, Wardens Team and Area Meeting Trustees, who provided financial support for external work. Health and safety concerns necessitated urgent work on loose and misaligned setts outside the Meeting House, and the installation of new cable and lamps following the failure of the front path lighting system. External painting work was completed by April 2021, and some defective rainwater goods were replaced.

Preston
At the start of the year Preston Meeting for Worship was online only, but in April some Friends returned to the Meeting House, and since then most meetings have been blended, with some Friends in the Meeting House and others online. This was made possible by the purchase of appropriate apparatus. The number attending blended Meeting for Worship has risen to an average of 17 from 13 in the previous year. On two occasions Friends have hosted Meeting for Worship in their gardens. In December a group of Religious Education students from a local high school joined us for Meeting for Worship one Sunday.

On some Sundays, Meeting for Worship has been followed by talks on selected panels from the Quaker Tapestry. This has provided opportunities for questions, especially from newcomers, and discussion, which has deepened our appreciation of Quakerism. In October a visit to Kendal to see the Tapestry was organised and was well attended.

One impact of the ongoing pandemic has been the reduction in use of the Meeting House by other organisations. Some have returned since restrictions were eased in the summer and the Light Foundation resumed its monthly inter-faith discussions in October.

There has been a financial loss over the year, resulting in the need to draw on our reserves. One consequence of the Meeting House not being used was an undetected water leak which resulted in a water bill of £800. The Meeting has been well supported financially by Friends, including a legacy from a former Attender.

Achievement and performance

Yealand

Early 2021 saw the second lockdown, but meetings recommenced in the Meeting House as soon as was possible and have continued since with numbers gradually increasing. Progress has slowly been made on blended meetings with WiFi provided to the Meeting House.

Healing and Wholeness and Experiment with Light were both held monthly. National Quaker Day for Healing and Wholeness was marked.

A Meeting for Worship was held for one funeral with burial. A group of Friends met together for another burial and a celebration of life. An interment of ashes of a third Friend was held.

Challenges:
The Meeting has struggled to fill some posts.

An experiment to employ help with accounts was discontinued and the treasurer role was taken on by the Finance and Property committee. This committee has been much challenged during the year seeking to reduce the damp at the warden's cottage, exploring the options for blended Meetings, and keeping up with day to day issues for our properties in Yealand.

Another challenge has been how to deal with concerns that several Friends had left the Meeting during the year. Some of this may have been related to the pandemic or to personal circumstances.

Financial review

Investment policy and objectives

The charity holds investments in property, listed securities and unlisted community shares. The Trustees wish to maintain the balance between property assets and listed investments, and to increase our investments in unlisted assets which provide direct investment in organisations whose work furthers the concerns of the meeting, such as the withdrawable share capital we currently hold in two local community energy societies and a community benefit society specializing in energy efficiency retrofit.

Our portfolio of listed securities is managed by Canaccord Genuity Wealth Management, who have an office in Lancaster. The portfolio is managed to generate income with a risk profile of 5 (on a scale of 1 to 9, with 9 being the highest risk). The restrictions on the portfolio are taken from the investment policy of Britain Yearly Meeting. This excludes companies that are involved in pornography, munitions and related products, or fossil fuel extraction, or which are profiting from the occupation of Palestine. We may invest where an enterprise's main business purpose is held to be generally in the public interest, and less than 5% of the company's annual turnover is generated in one or more of the following:

- tobacco
- alcohol
- gambling

At the end of 2021 our investments were split approximately as follows:
21% Debt and fixed interest
66% Equities
10% Alternative Investments

The Trustees Finance Subcommittee reviews our investment portfolio in the light of quarterly statements.

Area Meeting, Preston, Garstang and Yealand Meetings bank with the Co-operative Bank, as this is one of the few banks with a good record on ethics and sustainability that still offer accounts to organisations. Lancaster Meeting has its current accounts with the Cumberland Building Society and a savings account with the Ecology Building Society. Previous accounts with RBS and Nat West are still in the process of being closed.

Financial review
Reserves policy
Reserves are the unrestricted assets held by the charity. Free reserves at 31 December 2021 amounted to £2,664,622 (2020 - £2,448,239). Of this, £1,165,440 (2020 - £1,083,383) is held in investment portfolios and £1,275,000 (2020 - £1,125,000) as investment property, held to earn income to fund the charitable activities of the Meeting and to cover future planned building maintenance.

A revised reserves policy was adopted in July 2021. This set out the following as target reserves:

Reason	Amount required	
To provide for unexpected falls in income	£200,000	Approximately 12 months of income to allow time for expenditure to be reduced
To carry out planned work on buildings	£500,000	Value of work identified by the Quinquennial surveys carried out in 2020 and 2021
To make our buildings zero-carbon by 2030	£500,000	This is an estimate.
To provide ongoing income	£500,000	With a 5% return this would provide an annual income of £25,000.
Total	**£1,700,000**	

At the end of 2021 the Charity had assets of £950,000 in excess of this target reserves figure. The Area Meeting is in the process of deciding how the assets held in excess of our target reserves could be used for charitable purposes.

Structure, governance and management
Governing document
The Governing Document was adopted on 12 July 2009.

All Trustees, the Clerk to Trustees and the Area Meeting Treasurer are appointed by Area Meeting following nomination by Area Meeting Nominations Committee or Trustees Nominations Subcommittee. The Area Meeting Treasurer is, and is normally, a Trustee.

Policies for the induction and training of Trustees
The work of Trustees is defined by the Terms of Reference and Memoranda of Understanding between Trustees, Area Meeting and Local Meetings. Guidance for Quaker Trustees is provided by the Handbook for Trustees of Quaker Meetings published by the Quaker Stewardship Committee (2014). Upon nomination, Trustees are provided with a set of induction papers, referral to online sources and a briefing by the Clerk(s) to Trustees. All Trustees are encouraged to attend training courses for Quaker Trustees at Woodbrooke College (Birmingham), and any related courses or conferences.

Risk assessment
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Every third year individual buildings have risk assessments conducted for fire and other risks to individuals, and procedures are in place to manage these risks. Local Meetings have received copies of their insurance policies and each Meeting has a handbook for guidance. In 2021 all of our Meetings and committees have reported on their compliance with Data Protection requirements. The Area Meeting is a member of Thirtyone:eight (previously known as CCPAS), for Safeguarding. Safeguarding training is now a requirement for role holders within the AM. The Child Protection Policy of each Local Meeting is reviewed annually. This review for 2021 is satisfactory.

Structure, governance and management

Meeting structure

Meetings for church affairs and meetings of Trustees, in which the Religious Society of Friends conducts its business, are Meetings for Worship based on silence, carrying the expectation that the way forward with divine guidance can be discerned if Members are truly listening together and to each other in a spirit of love and trust. The unity that is sought depends on the willingness of all to seek the truth in each other's utterances. There is no voting because Friends (Quakers) believe that this emphasises divisions and inhibits the process of seeking a way forward with which all can unite, which is then expressed as the sense of the meeting.

"Stewardship involves prayer, and it involves thought, and it involves applying what emerges from the two. As individuals our particular talents may lead us to greater emphasis on one of those elements, but they can never be wholly divided within any of us, and as a community we need to be faithful to all three: prayer, thought and application."
Christine A.M. Davis, Quaker Faith and Practice, 15.01.

The Clerk(s) of the meeting bear(s) the final responsibility for preparing the business and conducting the meeting. Minutes are drafted by the Clerk(s) during the meeting and then offered to the meeting for acceptance, amendment or rejection. The final decision about whether each minute represents the sense of the meeting is the responsibility of the meeting, not of the Clerk. Minutes are, therefore, approved during the meeting in which they are drafted.

Lancashire Central and North Area Quaker Meeting meets at such frequency, times and places as the Meeting itself directs. The Clerk may arrange for a special meeting to be held if necessary.

The sessions of Area Meeting for Business are open to all Members (and Attenders with the permission of the Clerk) of the Area Meeting. The business and activities of the Area Meeting should, at all times, be conducted in accordance with the provisions of Quaker Faith and Practice (5th edition, adopted June 2013, as amended by Britain Yearly Meeting in 2015).

It is the responsibility of the Area Meeting to appoint an auditor or independent examiner of the Area Meeting accounts.

Lancashire Central and North Area Quaker Meeting comprises all constituent Local Meetings contained within its area: Bailrigg, Garstang, Lancaster, Preston and Yealand. Some Local Meetings meet in their own premises, while others meet in rented accommodation or in private homes. Arrangements for the establishment, running or dissolution of constituent meetings shall be in accordance with Quaker Faith and Practice.

The Area Meeting is the level at which membership is held. The Area Meeting also holds responsibilities for the physical and spiritual nurturing of all within its care. Responsibility for the proper stewardship of funds, and the stewardship and overview of business within Area Meeting, lies with the Trustees. An Attender is one who, not being a Member, frequently attends a specific Local Meeting for Worship. Attenders often take an active part in the life of the Meeting including attending Meetings for Business, but they are not eligible to hold certain offices including that of Trustee.

Structure, governance and management
Office holders
The Area Meeting appoints officers to help to undertake its work. In 2021 these were:
Clerk
Assistant Clerks
Assistant Clerk Membership
Registering Officer
Treasurer
Assistant Treasurer
Custodian of Area Meeting Records
Individuals from local meetings to coordinate funeral arrangements
A Chaplain at Lancaster University
Prison Chaplains (nominated by Area Meeting, appointed by each Prison) (up to 5)
Elders (11)
Pastoral Carers (formerly referred to as Overseers) (17)
Newsletter Editor and Assistant
Nominations Committee (8)
Trustees (10)
Data Protection Officer
Safeguarding Officer
Website Coordinator and Assistant
Over Wyresdale Burial Ground Committee (3)

Representatives or contact persons to the following committees and councils of Britain Yearly Meeting (BYM):
Meeting for Sufferings (representative and second)
Quaker Life Representative Council (representative and deputy)
Northern Friends Peace Board (representative and deputy)
Quaker Committee for Christian and Interfaith Relationships (contact)

The Area Meeting (AM) is part of Britain Yearly Meeting of the Religious Society of Friends. The AM has a two-way relationship with the central departments and work of the Yearly Meeting. A large part of this relationship is formed by those Friends who serve as representatives to the central committees and councils, one of the main links being the reports from our representatives to Meeting for Sufferings. Meeting for Sufferings is the standing representative body entrusted with the care of the business of Britain Yearly Meeting throughout the year.

The Area Meeting properties are all held by Friends Trusts Ltd as custodian Trustee. Area Meeting Trustees manage and operate the buildings on behalf of Area Meeting as the beneficial owners.

Structure, governance and management
Linked Charities
There are three linked charities registered at the Charity Commission:
The Maintenance Fund (1134224-1)
The Education Fund (1134224-2)
The Need Fund (1134224-3)
Any remaining income at the end of the year shall be applied for any charitable purpose of the benefit of the Friends and Attenders in the Area Meeting, according to the Charity Commission Scheme dated May 17th 2013, under schedule Part 1.

Custodian Trustees
Friends Trusts Limited, Friends House, 173 Euston Road, London, NW1 2BJ, Company Number: 188362, Registered Charity Number: 237698

The Meeting is named Lancashire Central and North Area Quaker Meeting of the Religious Society of Friends (previously Lancaster Monthly Meeting of the Religious Society of Friends), Charity Commission registration number 1134224. The Trustees who served during the year did so in accord with the Governing Document of 12 July 2009 which manages Charity Commission Scheme 145636 Sealed 31 May 1995, amended with case number 343881 Sealed 4 March 2004, and further amended with case number 346795 Sealed 17 May 2013.

For the whole of 2021 the Clerk was James Bennetts, the Assistant Clerk was Christine Hall Farthing and the Treasurer was Anne Chapman. Roger Dillon was Assistant Clerk for Administration.

There is no chief executive officer but day-to-day management is entrusted to the Clerk who consults other Trustees whenever necessary or holds business over until the next meeting of Trustees.

Approved by order of the board of trustees on 5 Aug 2022 and signed on its behalf by:

J Bennetts

James Bennetts - Trustee

Independent examiner's report to the trustees of Lancashire Central and North Area Quaker Meeting
I report to the charity trustees on my examination of the accounts of Lancashire Central and North Area Quaker Meeting (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

T M Preece

Mr T M Preece
FCCA
Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date: 23/8/2022

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Income and endowments from				
Donations and legacies	2	29,054	-	-
Charitable activities				
Church activities		46,151	-	-
Other trading activities		-	-	-
Investment income	3	32,580	-	-
Other income	4	10,723	-	-
Total		118,508	-	-
Expenditure on				
Raising funds	5	17,259	-	-
Charitable activities	6			
Church activities		185,155	500	-
Total		202,414	500	-
Net gains on investments		270,478	-	-
NET INCOME/(EXPENDITURE)		186,572	(500)	-
Transfers between funds	18	29,811	-	-
Net movement in funds		216,383	(500)	-
Reconciliation of funds				
Total funds brought forward		2,448,239	500	8
Total funds carried forward		2,664,622	-	8

The notes form part of these financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Restricted donations £	Linked Charities £	2021 Total funds £	2020 Total funds £
Income and endowments from					
Donations and legacies	2	11,293	827	41,174	47,486
Charitable activities					
Church activities		-	-	46,151	33,718
Other trading activities		-	-	-	-
Investment income	3	-	29,784	62,364	56,404
Other income	4	-	-	10,723	3,513
Total		11,293	30,611	160,412	141,121
Expenditure on					
Raising funds	5	-	-	17,259	11,655
Charitable activities	6				
Church activities		3,116	800	189,571	179,835
Total		3,116	800	206,830	191,490
Net gains on investments		-	-	270,478	3,565
NET INCOME/(EXPENDITURE)		8,177	29,811	224,060	(46,804)
Transfers between funds	18	-	(29,811)	-	-
Net movement in funds		8,177	-	224,060	(46,804)
Reconciliation of funds					
Total funds brought forward		-	-	2,448,747	2,495,551
Total funds carried forward		8,177	-	2,672,807	2,448,747

The notes form part of these financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

BALANCE SHEET
31 DECEMBER 2021

	Notes	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Fixed assets				
Tangible assets	13	-	-	8
Investments				
Investments	14	1,165,440	-	-
Investment property	15	1,275,000	-	-
		2,440,440	-	8
Current assets				
Debtors	16	11,381	-	-
Cash at bank and in hand		229,295	-	-
		240,676	-	-
Creditors				
Amounts falling due within one year	17	(16,494)	-	-
Net current assets		224,182	-	-
Total assets less current liabilities		2,664,622	-	8
NET ASSETS		2,664,622	-	8

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2021

	Notes	Restricted donations £	Linked Charities £	2021 Total funds £	2020 Total funds £
Fixed assets					
Tangible assets	13	-	-	8	8
Investments					
Investments	14	-	-	1,165,440	1,083,383
Investment property	15	-	-	1,275,000	1,125,000
		-	-	2,440,448	2,208,391
Current assets					
Debtors	16	-	-	11,381	2,327
Cash at bank and in hand		8,177	-	237,472	246,375
		8,177	-	248,853	248,702
Creditors					
Amounts falling due within one year	17	-	-	(16,494)	(8,346)
Net current assets		8,177	-	232,359	240,356
Total assets less current liabilities		8,177	-	2,672,807	2,448,747
NET ASSETS		8,177	-	2,672,807	2,448,747

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2021

Funds	**18**		
Unrestricted funds:			
Trustees and Area Meeting fund		2,425,530	2,190,411
Garstang Meeting		5,651	6,184
Lancaster Meeting		88,525	107,923
Preston Meeting		54,166	47,870
Yealand Meeting		90,750	95,851
		2,664,622	2,448,239
Restricted funds:			
Yealand fund		-	500
Buildings for Church Use		8	8
Restricted donations		8,177	-
		8,185	508
Total funds		2,672,807	2,448,747

The financial statements were approved by the Board of Trustees and authorised for issue on 20 July 2022 and were signed on its behalf by:

Anne C. Chapman

Anne Chapman - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property
Investment properties are included at market value at the balance sheet date. Realised gains and losses on investment properties are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

1. **Accounting policies - continued**

Investment property
Market values have been based on a local estate agent's opinion of the expected sale price and agreed by the trustees.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Fixed assets
The charity owns meeting houses, warden's cottages and a burial ground. No historical cost or valuation is available. The trustees feel that obtaining a valuation would be too costly and add little value to the accounts. All expenditure on the properties is written off to the SOFA in the year.

2. **Donations and legacies**

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Donations	27,591	827	28,418	37,351
Gift aid	1,463	-	1,463	2,347
Funds received as an agent	-	11,293	11,293	7,788
	29,054	12,120	41,174	47,486

Funds collected as an agent

The charity collects donations which are passed to other organisations. At the balance sheet date there was £6,639 (2020 - £7,788) collected which will be passed to the charities in the following year.

3. Investment income

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Rents received	14,166	9,747	23,913	20,193
Wayleave	245	-	245	10,996
Income from listed investments	18,169	20,037	38,206	25,215
	32,580	29,784	62,364	56,404

4. Other income

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Other income	-	-	-	9
Septic tank maintenance	491	-	491	1,644
Vat refunded on building work	-	-	-	961
Compensation	-	-	-	50
Release of covenant	10,000	-	10,000	-
Bank interest	232	-	232	849
	10,723	-	10,723	3,513

5. Raising funds

Investment management costs

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Portfolio management	9,639	-	9,639	8,968
Rental management fees	2,330	-	2,330	-
Property repairs	5,290	-	5,290	2,687
	17,259	-	17,259	11,655

6. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Church activities	4,028	35,182	150,361	189,571

7. Grants payable

	2021	2020
	£	£
Church activities	35,182	46,053

7. **Grants payable - continued**

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Britain Yearly Meeting	19,600	15,871
Friends World Committee for Consultation	223	-
Quaker Social Action	100	-
Bradford	449	-
Richardson Institute	264	-
Friends Fellowship Healing	-	15
Kendal Quaker Tapestry	(15)	3,115
United Nations Association - UK	150	155
Gatesbield Quaker Housing	8,000	-
Global Link	-	100
Oswestry Meeting Building Fund	125	-
Campaign Against the Arms Trade	-	20
Amnesty International	15	15
Lancaster Christian Aid	250	250
Practical Action	100	100
Friends of Hlekweni	100	-
Glenthorne Welcome Project	-	100
Scholarships for Street Kids	100	-
Toilet Twinning	120	-
Friends Housing Bursary Trust	100	-
Woodbrooke	100	2,000
Lancaster Churches Together	161	161
Mines Advisory Group	100	-
Ludlow Quaker Meeting	-	130
Palestinian Students	100	-
Sanctuary Everywhere	-	5,000
Norwich Quaker Meeting	-	50
Kendal QM	-	100
Littlehampton Quakers	-	50
Manchester & Warrington Summer School	525	-
Teenage General Meeting	500	500
Lancaster University Chaplaincy Centre	800	800
Rookhow	-	13,136
War Resisters International	-	100
The York Retreat	-	100
Lancaster Homeless Action	-	100
Disasters Relief Committee	-	500
The Kindlers	-	150
Sussex East Meeting appeal	-	100
Marazion Friends Meeting	125	-
Dorothy Foundation	100	-
International Voluntary Service	100	-
Support And Love Via Education	100	-
Tools For Self Reliance	100	-
	32,492	42,718

7. Grants payable - continued

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Individual grants	2,690	3,335

Grants to individuals consists of Need fund grants - £500 (2020 - £2,265), Education fund grants - £300 (2020 - £525) and Training grants - £1,890 (2020 - £545).

8. Support costs

	Meeting houses	Governance costs	Totals
	£	£	£
Church activities	144,645	5,716	150,361

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

10. Staff costs

	2021	2020
	£	£
Wages and salaries	42,407	43,951
Other pension costs	358	325
	42,765	44,276

The average monthly number of employees during the year was as follows:

	2021	2020
Wardens and other support staff	8	5

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities (2020 figures)

	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Income and endowments from			
Donations and legacies	47,166	-	-
Charitable activities			
Church activities	33,718	-	-
Investment income	35,693	-	-
Other income	3,513	-	-
Total	120,090	-	-
Expenditure on			
Raising funds	11,655	-	-
Charitable activities			
Church activities	177,045	-	-
Total	188,700	-	-
Net gains on investments	3,565	-	-
NET INCOME/(EXPENDITURE)	(65,045)	-	-
Transfers between funds	18,241	-	-
Net movement in funds	(46,804)	-	-
Reconciliation of funds			
Total funds brought forward	2,495,043	500	8
Total funds carried forward	2,448,239	500	8

	Restricted donations £	Linked Charities £	Total funds £
Income and endowments from			
Donations and legacies	-	320	47,486
Charitable activities			
Church activities	-	-	33,718
Investment income	-	20,711	56,404
Other income	-	-	3,513

11. Comparatives for the statement of financial activities (2020 figures) - continued

	Restricted donations £	Linked Charities £	Total funds £
Total	-	21,031	141,121
Expenditure on			
Raising funds	-	-	11,655
Charitable activities			
Church activities	-	2,790	179,835
Total	-	2,790	191,490
Net gains on investments	-	-	3,565
NET INCOME/(EXPENDITURE)	-	18,241	(46,804)
Transfers between funds	-	(18,241)	-
Net movement in funds	-	-	(46,804)
Reconciliation of funds			
Total funds brought forward	-	-	2,495,551
Total funds carried forward	-	-	2,448,747

The table above shows the breakdown of the final column of the Statement of Financial Activities on page 17, which are the figures for 2020.

12. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £5,040 (2020 - £5,600).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2021 and 31 December 2021	8
Net book value	
At 31 December 2021	8
At 31 December 2020	8

Tangible fixed assets are the meeting houses, warden's cottages and a burial ground, which are held at deemed cost of £1 each in the balance sheet.

Functional Property Assets

Local Meeting	Use of Building	Value	Basis of Valuations
Garstang	Meeting House	£959,076	Insurance value
Lancaster	Meeting House, Including Warden's Cottage	£3,104,966	Insurance value
Preston	Meeting House	£589,227	Insurance value
	Warden's House	£205,050	Insurance value
Yealand	Meeting House	£492,323	Insurance value
	Old School (used as a hostel)	£1,248,466	Insurance value
	Warden's House (18 Yealand Road)	£262,924	Insurance value

14. Fixed asset investments

	Listed investments £	Unlisted investments £	Totals £
Market value			
At 1 January 2021	1,073,383	10,000	1,083,383
Additions	308,137	3,000	311,137
Disposals	(319,322)	-	(319,322)
Revaluations	90,242	-	90,242
At 31 December 2021	1,152,440	13,000	1,165,440
Net book value			
At 31 December 2021	1,152,440	13,000	1,165,440
At 31 December 2020	1,073,383	10,000	1,083,383

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2021	1,152,440	13,000	1,165,440

15. Investment property

	£
Fair value	
At 1 January 2021	1,125,000
Revaluation	150,000
At 31 December 2021	1,275,000
Net book value	
At 31 December 2021	1,275,000
At 31 December 2020	1,125,000

Fair value at 31 December 2021 is represented by:

	£
Valuation in 2021	1,275,000

Investment properties were valued by Hackney and Leigh Estate Agents, Carnforth at 17 November 2021 and the valuation was agreed by the trustees as a good estimate of the market value. The agents based their valuation on sale values of similar properties in the area.

16. Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	3,097	1,105
Other debtors	8,284	1,222
	11,381	2,327

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,726	3,416
Taxation and social security	208	130
Other creditors	11,560	4,800
	16,494	8,346

18. Movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
Trustees and Area Meeting fund	2,190,411	205,308	29,811	2,425,530
Garstang Meeting	6,184	(533)	-	5,651
Lancaster Meeting	107,923	(19,398)	-	88,525
Preston Meeting	47,870	6,296	-	54,166
Yealand Meeting	95,851	(5,101)	-	90,750
	2,448,239	186,572	29,811	2,664,622
Restricted funds				
Yealand fund	500	(500)	-	-
Buildings for Church Use	8	-	-	8
Restricted donations	-	8,177	-	8,177
Linked charity - Education	-	856	(856)	-
Linked charity - Maintenance	-	2,310	(2,310)	-
Linked charity - Needs	-	26,645	(26,645)	-
	508	37,488	(29,811)	8,185
TOTAL FUNDS	2,448,747	224,060	-	2,672,807

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting fund	34,106	(90,266)	261,468	205,308
Garstang Meeting	6,933	(7,466)	-	(533)
Lancaster Meeting	41,238	(60,636)	-	(19,398)
Preston Meeting	7,128	(9,842)	9,010	6,296
Yealand Meeting	29,103	(34,204)	-	(5,101)
	118,508	(202,414)	270,478	186,572
Restricted funds				
Yealand fund	-	(500)	-	(500)
Restricted donations	11,293	(3,116)	-	8,177
Linked charity - Education	1,156	(300)	-	856
Linked charity - Maintenance	2,310	-	-	2,310
Linked charity - Needs	27,145	(500)	-	26,645
	41,904	(4,416)	-	37,488
TOTAL FUNDS	160,412	(206,830)	270,478	224,060

18. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
Trustees and Area Meeting fund	2,201,940	(39,864)	28,335	2,190,411
Garstang Meeting	5,639	935	(390)	6,184
Lancaster Meeting	149,088	(32,406)	(8,759)	107,923
Preston Meeting	54,145	(5,975)	(300)	47,870
Yealand Meeting	84,231	12,265	(645)	95,851
	2,495,043	(65,045)	18,241	2,448,239
Restricted funds				
Yealand fund	500	-	-	500
Buildings for Church Use	8	-	-	8
Linked charity - Education	-	269	(269)	-
Linked charity - Maintenance	-	1,587	(1,587)	-
Linked charity - Needs	-	16,385	(16,385)	-
	508	18,241	(18,241)	508
TOTAL FUNDS	2,495,551	(46,804)	-	2,448,747

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting fund	18,649	(65,040)	6,527	(39,864)
Garstang Meeting	6,855	(5,920)	-	935
Lancaster Meeting	60,573	(92,979)	-	(32,406)
Preston Meeting	6,158	(9,171)	(2,962)	(5,975)
Yealand Meeting	27,855	(15,590)	-	12,265
	120,090	(188,700)	3,565	(65,045)
Restricted funds				
Linked charity - Education	794	(525)	-	269
Linked charity - Maintenance	1,587	-	-	1,587
Linked charity - Needs	18,650	(2,265)	-	16,385
	21,031	(2,790)	-	18,241
TOTAL FUNDS	141,121	(191,490)	3,565	(46,804)

19. Related party disclosures

Donations made without conditions by the Trustees and their spouses to the charity totalled £3,760 (2020 - £5,661).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments				
Donations and legacies				
Donations	27,591	827	28,418	37,351
Gift aid	1,463	-	1,463	2,347
Funds received as an agent	-	11,293	11,293	7,788
	29,054	12,120	41,174	47,486
Investment income				
Rents received	14,166	9,747	23,913	20,193
Wayleave	245	-	245	10,996
Income from listed investments	18,169	20,037	38,206	25,215
	32,580	29,784	62,364	56,404
Charitable activities				
Letting meeting house	38,576	-	38,576	23,763
Feed in tariff	1,411	-	1,411	1,405
Grants	-	-	-	300
CJRS grant	6,164	-	6,164	8,250
	46,151	-	46,151	33,718
Other income				
Other income	-	-	-	9
Septic tank maintenance	491	-	491	1,644
Vat refunded on building work	-	-	-	961
Compensation	-	-	-	50
Release of covenant	10,000	-	10,000	-
Bank interest	232	-	232	849
	10,723	-	10,723	3,513
Total incoming resources	118,508	41,904	160,412	141,121
Expenditure				
Investment management costs				
Portfolio management	9,639	-	9,639	8,968
Rental management fees	2,330	-	2,330	-
Property repairs	5,290	-	5,290	2,687
	17,259	-	17,259	11,655

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Charitable activities				
Postage and stationery	-	-	-	157
Sundries	241	-	241	371
Library	304	-	304	614
Refugee Support Group	100	-	100	37
Children and young people	215	-	215	385
Refreshment committee	101	-	101	62
Committees and conferences	-	-	-	1,427
Outreach	-	-	-	64
Overwyresdale maintenance	1,085	-	1,085	350
Place for Hope	1,645	-	1,645	-
Quakers in Criminal Justice	35	-	35	285
Northern Friends Peace Board	-	-	-	1,953
Pastoral day care	173	-	173	-
Thirty-one Eight	129	-	129	120
Grants to institutions	29,376	3,116	32,492	42,718
Grants to individuals	1,890	800	2,690	3,335
	35,294	3,916	39,210	51,878
Support costs				
Meeting houses				
Wages	42,407	-	42,407	43,951
Pensions	358	-	358	325
Rates	1,604	-	1,604	-
Water charges	2,012	-	2,012	2,109
Insurance	9,549	-	9,549	9,337
Light and heat	6,474	-	6,474	6,074
Telephone and broadband	1,096	-	1,096	842
Postage and stationery	2,507	-	2,507	1,745
Advertising	790	-	790	249
Sundries	-	-	-	150
Waste collections	398	-	398	343
Building works - Lancaster	2,672	-	2,672	10,725
Building works - Preston	-	-	-	697
Building works - Yealand	25,172	-	25,172	6,437
Gardening	3,514	500	4,014	2,655
Cleaning	694	-	694	862
Staff training	225	-	225	1,304
Living Wage Foundation	72	-	72	72
Repairs and maintenance	17,131	-	17,131	31,302
Legal and professional fees	24,728	-	24,728	419
Recruitment	106	-	106	-
Zoom subscription	268	-	268	144
Carried forward	141,777	500	142,277	119,742

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Meeting houses				
Brought forward	141,777	500	142,277	119,742
Computer expenses	1,052	-	1,052	-
Payroll preparation fees	1,316	-	1,316	1,856
	144,145	500	144,645	121,598
Governance costs				
Sundries	111	-	111	120
Accountancy and legal fees	5,040	-	5,040	5,600
Legal and professional	436	-	436	280
Bank charges	129	-	129	163
Travel expenses	-	-	-	196
	5,716	-	5,716	6,359
Total resources expended	202,414	4,416	206,830	191,490
Net (expenditure)/income before gains and losses	(83,906)	37,488	(46,418)	(50,369)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	30,236	-	30,236	(16,801)
Net (expenditure)/income	(53,670)	37,488	(16,182)	(67,170)

This page does not form part of the statutory financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

England & Wales - Charity number 1134224

Accounts

REGISTERED CHARITY NUMBER: 1134224

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Scott & Wilkinson LLP
Chartered Accountants
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 15
Independent Examiner's Report	16
Statement of Financial Activities	17
Balance Sheet	18 to 19
Notes to the Financial Statements	20 to 31
Detailed Statement of Financial Activities	32 to 34

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Roger Dillon Ian Marshall Anne Chapman Daphne Sanders (resigned 31/12/2020) Christine Hall-Farthing Elaine Saunderson (resigned 21/4/2020) Lucy Callingham (resigned 11/2/2020) Sam Barnett-Cormack Graham Bartram Alan Tyldesley James Bennetts Jane Taylor (appointed 1/1/2021) Anthony Hughes (appointed 13/6/2020)
Principal address	Lancaster Friends Meeting House Lancaster LA1 1TX
Registered charity number	1134224
Independent examiner	Scott & Wilkinson LLP Chartered Accountants Dalton House 9 Dalton Square LANCASTER LA1 1WD
Solicitors	Joseph A. Jones 6 Fenton Street Lancaster LA1 1TE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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

Objectives

The objects of the charity are the furtherance of the religious and charitable purposes of the Religious Society of Friends. This involves:

- The right holding of public meetings for worship in our constituent meetings.
- The holding of regular meetings for church affairs (i.e. business) in all the constituent meetings and for the Area Meeting as a whole.
- Taking collective action in accordance with Quaker principles and the discernment of our meetings for church affairs.

These objectives form a key part of the Society's role in providing a public benefit.

Activities to achieve these objects are usually similar from year to year and include the regular holding of public meetings for worship and other meetings to which the public are invited; publicising our meetings and other events; providing children's and young persons' meetings in Lancaster and Yealand meetings; maintaining our Meeting Houses and religious burial grounds; raising awareness and understanding of religious beliefs and practices; promoting fellowship among our members and attenders; ecumenical and interfaith activity; regular publication of newsletters for use of members and attenders; regular financial collections at our Meetings for Quaker objectives; and participation in Quaker Week events (usually held in October each year).

2020 has been a very different year due to the pandemic. From March onwards there was very little meeting in person of our Members, Attenders and their families, and contact was maintained largely by extensive use of electronic facilities, notably Zoom for conferencing, as well as by telephone. Details of this are given in reports from our constituent local Meetings.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities

Significant activities

Meetings for worship open to the public were held regularly at the following places**:

Bailrigg	Chaplaincy Centre, Lancaster University. Mondays 1.00 - 1.30pm (except Bank Holidays and the Monday between Christmas and New Year)
Garstang	Friends Meeting House, Calder Lane, Garstang PR3 1ZE. Sundays 10.30 - 11.30am
Lancaster	Friends Meeting House, Meeting House Lane, Lancaster LA1 1TX. Sundays 10.30 - 11.30am with children and young people's meeting. Also Wednesdays 12.30 - 1.00pm, and one Sunday every other month 2.30 - 3.00pm
Preston	Friends Meeting House, 189 St Georges Road, Preston, PR1 6NQ. Sundays 10.30 - 11.30am
Yealand	Friends Meeting House, Yealand Road, Yealand Conyers, Carnforth LA5 9SH. Sundays 10.30 - 11.30am with children and young people's meeting twice monthly. Also Wednesdays 11:30 - 12:00 noon.

** From late March onwards Meetings in person were generally suspended and continued, where possible, by electronic means (using the Zoom facility). Details in reports from Local Meetings.

Meetings for business are held at all Local Meetings when required, typically monthly in the larger Meetings. These continued throughout the year, generally by Zoom.

Area Meetings for business in 2020 were held as follows:
11 January at Preston
8 March at Garstang
13 June by Zoom
11 July by Zoom
12 September by Zoom
7 November by Zoom

The average attendance at these meetings was 37.

In addition to public Meetings for Worship, various other activities of public benefit were carried out by the Area Meeting and its constituent Local Meetings, as detailed later in this section of the report. NB Activities during 2020 were severely curtailed due to the pandemic.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

Grantmaking

The Trustees are entrusted with funds to make grants to members and attenders of the meeting. The grants cover five areas:

a) To pay the expenses of Area Meeting appointed representatives for courses and conferences (paid on demand).

b) To cover the expenses incurred by officers appointed by Area Meeting including Trustees (paid upon production of receipts).

c) To provide grants for the education of Friends and Attenders of Lancashire Central and North Area Quaker Meeting when attending short courses around Quaker themes (grants applied for on application form and supported by overseer/elder). Grants are awarded by either the Trustee grants sub-committee if £500 or under, or by the full body of Trustees if £501 or more).

d) To issue grants to Friends and Attenders of the Area Meeting when they find that they are in financial need (same application process as c).

e) To issue school and higher education small grants to all children/young people due to start or move up a school or into higher education.

f) To pay training expenses for those taking on roles within Area or Local Meetings.

Achievement and performance
Charitable activities
Numbers of Members and Attenders
The tables below give the numbers of members and attenders at year end of 2020, and the equivalent numbers for the previous year for comparison.

Members are those in membership in our Area Meeting. Attenders are those who, not being a member, frequently attends a specific meeting for worship or otherwise has ongoing involvement in activities in a Meeting. These numbers are hard to define in a perfectly consistent way, as "frequently" is not clearly defined.

MEMBERS	2020			2019		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**
Bailrigg	1	2	3	1	2	3
Garstang	11	14	25	12	14	26
Lancaster	39	84	123	40	85	125
Preston	9	10	19	9	11	20
Yealand	15	24	39	18	25	43
TOTALS	77	132	209	80	137	217

ATTENDERS	2020			2019		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**
Bailrigg	7	8	15	4	8	12
Garstang	1	6	7	1	10	11
Lancaster	22	31	53	21	23	44
Children			20			21
Preston	4	9	13	3	7	10
Yealand	15	21	36	15	21	36
Children			3			3
TOTALS	49	75	147	43	69	136

Attender numbers can be affected by attenders moving in to membership. New members joined the Area Meeting by convincement, having not been a member of any part of the Religious Society of Friends, and by transfer. People lost membership in the Area Meeting by resignation, ceasing to be a member of any part of the Religious Society of Friends, by transfer, and by death. Our Lancaster and Yealand local meetings regularly have children and young people attending.

Information regarding our Area and Local meetings is available from the Directory of Meetings on the website of Quakers in Britain (see www.quaker.org.uk/our-organisation/book-of-meetings) and on our Area Meeting website, www.lancsquakers.org.uk/. Area and local meeting newsletters are circulated to members and attenders.

Achievement and performance

Trustees Activities

Trustees met 10 times in 2020 and from April onwards these meetings were held online. There was a good attendance at all meetings, and most were attended by almost all Trustees. The Minutes were made available to the Area Meeting via the Clerk and reports on meetings were printed in the Area Meeting Newsletter, which goes to all our Meetings and is available by email to all Members and Attenders. Some Trustees were available at each Area Meeting to answer any questions that might arise concerning Trustee work.

During 2020, Trustees continued to be concerned with providing assistance to Members and Attenders, identifying and setting in place good risk management practices, ensuring compliance with data protection and child protection matters, and carrying out routine maintenance and management of our buildings when this was allowed within the restrictions.

Trustees' Sub-Committees for Employment, Risk, Grants, Finance, Nominations and Property have worked well and will continue in their present form.

We have employees in several of our Meeting Houses, as wardens and cleaners. Trustees will continue to assist Local Meetings in promoting good employer/employee relationships. They have ensured that the Living Wage is implemented in respect of our employees. Employees were placed on furlough as appropriate for periods of time during 2020, with the government grant of 80% being made up to 100%, in line with Quaker policy nationally.

Many of our buildings are well used by the wider community and provide rooms for hire at reasonable rates, providing income which is used to keep property in good order, thus enabling further lettings. Income from such lettings in 2020 was almost entirely non-existent from March onwards, as reflected in the accounts.

Key plans for the future work of Trustees will include ensuring continued progress on making our buildings as environmentally friendly as possible but with due regard to the listed building status of several of them. We shall further hope to improve access facilities for those visitors with disabilities. We will ensure that our governance remains clear and maintain integrity, and review policies and procedures to ensure that we are resilient to conflict while upholding and showing care for all in our community. We shall keep under review all land and properties, and ensure compliance with legislation as it arises.

Our Meeting Houses, the Old School at Yealand and the Warden's cottage at Yealand have been surveyed by Buttress Architects, as part of the Quinquennial Review of our properties. This review of all our property will be completed in 2021.

Other Area Meeting Activities

There have been many challenges for our Area Meeting in 2020, arising from the COVID-19 pandemic and the resultant restrictions on our lives and liberties, but we have been able to change and adapt and have continued to nurture the pastoral and spiritual life of our community and to hold Meetings for Worship both online and where possible in a socially distanced manner following government guidelines. We were fortunate to hold two face to face gatherings before lockdown, the first a Fellowship Day on the theme of 'What does love require of us?', the second a Safeguarding Training Day run by Thirtyone:eight and attended by 24 Friends.

Our Elders and Pastoral Care groups were led to work more closely together as pastoral care became a priority in all meetings at this time of national health emergency. Friends were reminded that they can apply to Trustees for a grant if they are experiencing financial difficulties and Friends were sent the contact details of the charities their meetings support so that they could continue to support them. Lancaster's Children and Young People's Group joined us at the start of most Area Meetings before going to a breakout room for their own meeting.

Our Nominations Committee struggled to find Friends to fill all the roles we currently identify as necessary. Area Meeting realised that there was an urgent need for a radical overhaul to simplify our structure and work on this is ongoing.

Achievement and performance

We continued our connections with the wider Quaker world and in 2020 in particular gave substantial financial support to local and national Quaker bodies impacted by the lockdown: Woodbrooke, BYM, Rookhow and the Quaker Tapestry. Five of our young people attended online Teenage General Meeting and a number of our young adults attended online Young Friends General Meeting, one now being a Trustee of that body.

Opportunities for actions in the world have been limited this year by the lockdown but Friends have continued to support local and national charities and engage online with their concerns be it the Quaker Mental Health Forum, Quaker Peace and Social Witness, Northern Friends Peace Board or Extinction Rebellion. Many continued to deepen their faith and practice through worshipping and studying online with opportunity for worship being provided locally by Rookhow and Glenthorne and nationally by Woodbrooke. This has strengthened links and laid a practical and spiritual foundation for life post-COVID.

At our Area Meeting held on 16 January 2021 we agreed to aim to make all our buildings zero carbon by 2030, through making them as energy efficient as feasible, given their age and listed status, and moving away from heating systems that use fossil fuels such as gas. Trustees have engaged a specialist in building energy efficiency to advise us on how this could be achieved. We also agreed to consider how we could encourage sustainable means of travel to our buildings, such as through the installation of charge points for electric vehicles and bikes.

Other Local Meeting Activities

Each Local Meeting has been asked to provide information on their activities to aid in compiling this annual report. Information on each meeting's activities that are not reported elsewhere is included below.

Bailrigg

During pandemic restrictions, regular Monday Meetings for Worship have continued online. Attendance has included some people who would otherwise have been unable to attend, such as former Attenders from various parts of the UK, as well as abroad. A sense of community has been fostered through periods of sharing, discussion and chat following these meetings and those unable to join online have been supported.

Bailrigg Meeting has supported the general work of the University Chaplaincy, which this year has included a variety of online events (such as seasonal themed ones), and family story times for staff and students with young families. We have also taken part in distributions of gifts to students and staff on campus as part of the Chaplaincy Centre's contribution to student and staff well-being.

It is felt that the response to the challenges presented by the pandemic has strengthened the Meeting community.

There was less opportunity this year for outreach work, but the main area of concern which has been worked on, with others in the Area Meeting, has been simplifying Meetings.

Bailrigg Meeting continues to monitor the University's relationship with the armed forces and it is intended to return to this concern in the near future.

Achievement and performance

Garstang

Due to pandemic restrictions worship in the Meeting House was suspended from March. Apart from a few weeks in October, worship has been on line. Online Christmas Eve worship was well attended.

Regular contact and mutual support was enabled by a network of telephone calls.

Within the Churches Together network the Meeting contributed to a new leaflet, 'A walk around all places of worship in Garstang'.

Entries continued to be placed in the free local Focus Community Magazine as well as a quarterly column, Voice of the Church, in the local newspaper, The Courier.

The Meeting was challenged by conflict and Friends are now being supported by a professional conflict-resolution process.

Inspection of the building revealed some minor defects which will be remedied, with the agreement of Trustees.

Lancaster

From the end of March an online Meeting for Worship was established and this has been offered every Sunday since March followed by a period of socialising. Friends who had moved away from Lancaster joined from Glasgow and Spain and new enquirers and Attenders have joined, some local, others from Turkey, California and Majorca, as a result of the information on the website. Afterword has been held 12.00-12.30pm monthly on the third Sunday.

Our children's Meeting for Worship met weekly online during the pandemic restrictions.

In December we appointed a small group to look into the costs involved in offering blended Meetings for Worship.

A separate Meeting established once a month for our older Young People meeting on a Sunday evening and directed by them but with adult supervision has continued by Zoom in 2020.

Lectio Divina, an opportunity to share in a time of quiet 'Divine Reading' has been offered every other week since March 2020.

A monthly reading group has continued to meet by Zoom to read religious books. A long running 'Friendly Eight' moved to meeting weekly by Zoom at the start of the first lockdown in March, then reverted to its normal fortnightly pattern in the autumn.

We have considered how we might make provision of a dedicated Quiet Room to enable Friends and others to engage in prayer during the week. Outline plans have met with a favourable response from the Planning and Conservation Officers of the City Council after their site visit in July 2020. This project has been put on hold.

Zoom-enabled conversation spaces were set up twice weekly and open to any Friends. These have been welcomed, particularly by some who live alone.

On Monday 20 July we held a Threshing Meeting on the production of Life & Service Reports for the Area Meeting. This was clerked by our Vibrancy Officer. We agreed that these reports enable us to hear our Meeting's story and to draw our worshipping community together.

The funerals of 4 Friends were marked either by physical attendance, as restrictions allowed, or by Zoom, or by both concurrently. A wedding was postponed until 2021.

Achievement and performance

Outreach

The 'Quaker Stories' Group has started to research the families buried in the Meeting House Grounds who have headstones.

In response to the Black Lives Matter Movement we agreed to identify as far as it is possible the actual involvement of Lancaster Quakers in the 17th; 18th and 19th centuries in slave economies. This has brought the Meeting into a working relationship with the Maritime Museum, the Lancaster Black History Group Community Research Projects and staff & students at Lancaster University.

Challenges

Keeping the Meeting functioning: When the Meeting House has been closed our staff have been furloughed for most of the time. Thus, all communications going out to Friends have been channelled through the Clerk. Meetings for Worship for Business have been on line.

Nominations: Our Local and Area Nominations Committees struggled in 2020 to fill all the roles required for the right ordering of our Meeting. We encourage Friends to support our Meeting in whatever way they can.

Concerns

As a Sanctuary Meeting we have continued to support English classes for asylum seekers and refugees. Some Friends serve on Lancaster City of Sanctuary and others support the work of Global Link as Trustees.

Eco Church: We had recently qualified as an Eco Church at the first level and in October we reintroduced the commitment. At a series of meetings Friends shared ways in which we might reduce our personal carbon footprints.

Property

During the lockdowns significant work has been carried out for maintenance and improvement.

Preston

All activities have been severely restricted during most of the year 2020 due to the pandemic.

Sunday Meetings for Worship were held as usual from the beginning of 2020 in the Meeting House. After the start of the pandemic they were resumed online, using the Zoom facility, and there has been a rise in attendance. The purchase of a webcam and large screen enabled blended Meetings, which were held on just 3 occasions. Unfortunately these had to be abandoned due to winter weather and increased lockdown restrictions. It is hoped that they will restart when conditions improve.

During the prolonged period of closure the Meeting House and garden have been well maintained and redecorated by our Warden.

The Preston Meeting Newsletter was re-launched under new editorship.

Charity contributions are now conducted on a 2-yearly cycle of quarterly giving.

Responsibility for clerking of the Meeting is now shared by two Co-Clerks.

Achievement and performance

Yealand

From Mid-March, Sunday worship took place online and some simultaneous Meetings in the Meeting House or grounds were held when restrictions were eased.

Healing and Wholeness and Experiment with Light were all held monthly, with some gaps due to the pandemic.

Zoom "coffee mornings" were held fortnightly from November and there was a New Year Gathering on 19th January. The customary apple juicing day was held in October in the garden.

Special Meetings for Worship were held for one funeral and the National Quaker Day for Healing and Wholeness was marked.

A talk, by Zoom, was given to Local WI on Quakers in Yealand and North west England.

A new Pastoral Care Team was created to combine the responsibilities of Elders and Overseers.

Challenges

The pandemic brought real challenges to the Meeting in trying to keep everyone involved and learning how to hold Meeting for Worship and conduct business on Zoom. The resignation of our Warden and enforced closure of the Old School were also challenges. We supported a concern of one Friend to pursue land tax reform and make it known among Friends. Another concern was trying to be inclusive and supportive with a community who did not all have online access.

Maintenance of buildings and garden was continued, with investigation of damp at the Warden's house and some external painting to the Meeting House and Old School. A large conifer tree was removed.

Financial review

Investment policy and objectives

The charity holds investments in property, listed securities and unlisted community shares. The Trustees wish to maintain the balance between property assets and listed investments and increase our investments in unlisted assets which provide direct investment in organisations whose work furthers the concerns of the meeting, such as the withdrawable share capital we currently hold in two local community energy societies.

Our portfolio of listed securities is managed by Canaccord Genuity Wealth Management who have an office in Lancaster. The portfolio is managed to generate income with a risk profile of 6 (on a scale of 1 to 9, with 9 being the highest risk). The restrictions on the portfolio are taken from the investment policy of Britain Yearly Meeting. It has the following restrictions:

- No fossil fuels
- No tobacco related assets
- No companies involved in the arms trade or production of weapons
- No assets from the exploitation of animals
- No animal testing

In addition to avoiding the above activities we try to invest in companies that promote positive ethical and/or sustainable policies.

At the end of 2020 our investments were split as follows:

- 9.29% Debt and fixed interest
- 81.05% Equities
- 9.28% Alternative Investments
- 0.38% Cash

The Trustees Finance Sub-committee met with our investment manager in the autumn of 2020 to review our investment policy. The committee were satisfied with how our investments are being managed and the current restrictions and we agreed to invest in a number of specialist sustainable/ethical investment funds to give our portfolio exposure to overseas markets where there is more growth potential, so our portfolio is not overly exposed to equities in UK-based companies.

Area Meeting, Preston, Garstang and Yealand Meetings bank with the Co-operative bank, as this is one of the few banks with a good record on ethics and sustainability that still offers accounts to organisations. Lancaster Meeting has its current accounts with the Cumberland Building Society and savings accounts with the Ecology Building Society and Triodos Bank. Previous accounts with RBS and Nat West are still in the process of being closed.

Financial review

Reserves policy

Free reserves at 31 December 2020 amounted to £2,448,239 (2019 - £2,495,043). Of this, £1,083,383 (2019 - £1,119,429) is held in investment portfolios and £1,125,000 (2019 - £1,125,000) as investment property, held to earn income to fund the charitable activities of the Meeting and to cover future planned building maintenance.

The Trustees reviewed our reserves policy in June 2021 and identified the following as our 'target reserves' level:

Reason	Amount required	
To provide for unexpected falls in income	£200,000	Approximately 12 months of income to allow time for expenditure to be reduced
To carry out planned work on buildings	£500,000	Value of work identified by the Quinquennial surveys carried out in 2020 and 2021
To make our buildings zero-carbon by 2030	£500,000	This is an estimate.
To provide ongoing income	£500,000	With a 5% return this would provide an annual income of £25,000.
Total	**£1,700,000**	

The charity has assets of £700,000 in excess of this target reserves figure and over the next year will consider how this could be used to further our charitable objectives.

Structure, governance and management

Governing document

The Governing Document was adopted on 12 July 2009. This differed in a few important details from the Governing Document of 10 November 2007 which superseded the Standing Orders and Scheme approved at a meeting of the Managing Trustees on 4 July 1995.

All Trustees, the Clerk to Trustees and the Area Meeting Treasurer are appointed by Area Meeting following nomination by Area Meeting Nominations Committee or Trustees Nominations Sub-Committee. The Area Meeting Treasurer is, and is normally, a Trustee.

Policies for the induction and training of Trustees

The work of Trustees is defined by the Terms of Reference and Memoranda of Understanding between Trustees, Area Meeting and Local Meetings. Guidance for Quaker Trustees is provided by the Handbook for Trustees of Quaker Meetings published by the Quaker Stewardship Committee (2014). Upon nomination, Trustees are provided with a set of induction papers, referral to online sources and a briefing by the Clerk(s) to Trustees. All Trustees are encouraged to attend training courses for Quaker Trustees at Woodbrooke College (Birmingham), and any related courses or conferences.

Risk assessment

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Every third year individual buildings have risk assessments conducted for fire and other risks to individuals, and procedures are in place to manage these risks. Local Meetings have received copies of their insurance policies and each Meeting has a handbook for guidance. In 2020 all of our Meetings and committees have reported on their compliance with Data Protection requirements. The Area Meeting is a member of Thirtyone:eight (previously known as CCPAS), for Safeguarding. Safeguarding training is now a requirement for role holders within the AM. The Child Protection Policy of each Local Meeting is reviewed annually. This review for 2020 is satisfactory.

Structure, governance and management

Meeting structure

Meetings for church affairs and meetings of Trustees, in which the Religious Society of Friends conducts its business, are meetings for worship based on silence, carrying the expectation that the way forward with divine guidance can be discerned if members are truly listening together and to each other in a spirit of love and trust. The unity that is sought depends on the willingness of all to seek the truth in each other's utterances. There is no voting because Friends (Quakers) believe that this emphasises divisions and inhibits the process of seeking a way forward with which all can unite, which is then expressed as the sense of the meeting.

'Stewardship involves prayer, and it involves thought, and it involves applying what emerges from the two. As individuals our particular talents may lead us to greater emphasis on one of those elements, but they can never be wholly divided within any of us, and as a community we need to be faithful to all three: prayer, thought and application.' - Christine A.M. Davis, Quaker Faith and Practice, 15.01.

The Clerk(s) of the meeting bear(s) the final responsibility for preparing the business and conducting the meeting. Minutes are drafted by the Clerk(s) during the meeting and then offered to the meeting for acceptance, amendment or rejection. The final decision about whether each minute represents the sense of the meeting is the responsibility of the meeting, not of the Clerk. Minutes are, therefore, approved during the meeting in which they are drafted.

Lancashire Central and North Area Quaker Meeting meets at such frequency, times and places as the Meeting itself directs. The Clerk may arrange for a special meeting to be held if necessary.

The sessions of Area Meeting for business are open to all members (and attenders with the permission of the Clerk) of the Area Meeting. The business and activities of the Area Meeting should, at all times, be conducted in accordance with the provisions of 'Quaker Faith and Practice' (5th edition, adopted June 2013, as amended by Britain Yearly Meeting in 2015).

It is the responsibility of the Area Meeting to appoint an auditor or independent examiner of the Area Meeting accounts.

Lancashire Central and North Area Quaker Meeting comprises all constituent Local Meetings contained within its area: Bailrigg, Garstang, Lancaster, Preston and Yealand. Some Local Meetings meet in their own premises, while others meet in rented accommodation. Arrangements for the establishment, running or dissolution of constituent meetings shall be in accordance with 'Quaker Faith and Practice'.

The Area Meeting is the level at which membership is held. Responsibility for the proper stewardship of funds, and the stewardship and overview of business within Area Meeting lies with the Trustees. An attender is one who, not being a member, frequently attends a specific meeting for worship. Attenders often take an active part in the life of the Meeting including attending Meetings for Business, but they are not eligible to hold certain offices including that of Trustee. The Area Meeting also holds responsibilities for the physical and spiritual nurturing of all within its care.

Structure, governance and management
Office holders
The Area Meeting appoints officers to help to undertake its work. In 2020 these were:

Clerks Marie McCusker and James Eddington
Assistant Clerks Pat Golding and Margaret Jackson
Assistant Clerk Membership
Registering Officer
Treasurer Anne Chapman
Assistant Treasurer
Custodian of Area Meeting Records
Individuals from local meetings to coordinate funeral arrangements
A Chaplain at Lancaster University
Prison Chaplains (nominated by Area Meeting, appointed by each Prison) (up to 5)
Elders (15)
Overseers (17)
Newsletter Editor and Assistant
Nominations Committee (8)
Trustees (11)
Data Protection Officer
Safeguarding Officer
Churches Together in Lancashire Leaders' Group Representative
Churches Together in Lancashire Denominational Ecumenical Officer
Website Coordinator and Assistant
Over Wyresdale Burial Ground Committee (4)
Representatives or contact persons to the following committees and councils of Britain Yearly Meeting (BYM):
- Meeting for Sufferings (representative and second)
- Quaker Life Representative Council (representative and deputy)
- Northern Friends Peace Board (representative and deputy)
- Quaker Committee for Christian and Interfaith Relationships (contact)

The Area Meeting is part of Britain Yearly Meeting of the Religious Society of Friends. The meeting has a two-way relationship with the central departments and work of the Yearly Meeting. A large part of this relationship is formed by those Friends who serve as representatives to the central committees and councils, one of the main links being the reports from our representatives to Meeting for Sufferings. Meeting for Sufferings is the standing representative body entrusted with the care of the business of Britain Yearly Meeting throughout the year.

The Area Meeting properties are all held by Friends Trusts Ltd as custodian trustee. Area Meeting Trustees manage and operate the buildings on behalf of Area Meeting as the beneficial owners.

Structure, governance and management
Linked Charities
There are three linked charities registered at the Charity Commission:
The Maintenance Fund (1134224-1)
The Education Fund (1134224-2)
The Need Fund (1134224-3)
Any remaining income at the end of the year shall be applied for any charitable purpose of the benefit of the Friends and Attenders in the Area Meeting, according to the Charity Commission Scheme dated May 17th 2013, under schedule Part 1.

Custodian Trustees
Friends Trusts Limited, Friends House, 173 Euston Road, London, NW1 2BJ, Company Number: 188362, Registered Charity Number: 237698

The Meeting is named Lancashire Central and North Area Quaker Meeting of the Religious Society of Friends (previously Lancaster Monthly Meeting of the Religious Society of Friends), Charity Commission registration number 1134224. The Trustees who served during the year did so in accord with the Governing Document of 12 July 2009 which manages Charity Commission Scheme 145636 Sealed 31 May 1995, amended with case number 343881 Sealed 4 March 2004, and further amended with case number 346795 Sealed on 17 May 2013.

For the whole of 2020 the Clerk was Sam Barnett-Cormack, the Assistant Clerk was Christine Hall Farthing and the Treasurer was Anne Chapman. Roger Dillon was Assistant Clerk for Administration.

There is no chief executive officer but day to day management is entrusted to the Clerk who consults other Trustees whenever necessary or holds business over until the next meeting of Trustees.

Approved by order of the board of trustees on 14 July 2021 and signed on its behalf by:

J Bennetts

.....
James Bennetts - Trustee

Independent examiner's report to the trustees of Lancashire Central and North Area Quaker Meeting
I report to the charity trustees on my examination of the accounts of Lancashire Central and North Area Quaker Meeting (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

T M Preece

Mr T M Preece
FCCA
Scott & Wilkinson LLP
Chartered Accountants
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date: 16 July 2021

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted fund £	Linked Charities £	2020 Total funds £	2019 Total funds £
Income and endowments from						
Donations and legacies	2	47,166	-	320	47,486	54,225
Charitable activities						
Church activities		33,718	-	-	33,718	100,683
Investment income	3	36,542	-	20,711	57,253	52,976
Other income	4	2,664	-	-	2,664	2,064
Total		120,090	-	21,031	141,121	209,948
Expenditure on						
Raising funds	5	11,655	-	-	11,655	11,796
Charitable activities	6					
Church activities		177,045	-	2,790	179,835	499,621
Total		188,700	-	2,790	191,490	511,417
Net gains on investments		3,565	-	-	3,565	155,828
NET INCOME/(EXPENDITURE)		(65,045)	-	18,241	(46,804)	(145,641)
Transfers between funds	18	18,241	-	(18,241)	-	-
Net movement in funds		(46,804)	-	-	(46,804)	(145,641)
Reconciliation of funds						
Total funds brought forward		2,495,043	508	-	2,495,551	2,641,192
Total funds carried forward		2,448,239	508	-	2,448,747	2,495,551

The notes form part of these financial statements

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted fund £	Linked Charities £	2020 Total funds £	2019 Total funds £
Fixed assets						
Tangible assets	13	-	8	-	8	8
Investments						
Investments	14	1,083,383	-	-	1,083,383	1,119,429
Investment property	15	1,125,000	-	-	1,125,000	1,125,000
		2,208,383	8	-	2,208,391	2,244,437
Current assets						
Debtors	16	2,327	-	-	2,327	8,294
Cash at bank and in hand		245,875	500	-	246,375	254,163
		248,202	500	-	248,702	262,457
Creditors						
Amounts falling due within one year	17	(8,346)	-	-	(8,346)	(11,343)
Net current assets		239,856	500	-	240,356	251,114
Total assets less current liabilities		2,448,239	508	-	2,448,747	2,495,551
NET ASSETS		2,448,239	508	-	2,448,747	2,495,551

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2020

Funds	18		
Unrestricted funds:			
Trustees and area meeting fund		2,190,411	2,201,940
Garstang meeting		6,184	5,639
Lancaster meeting		107,923	149,088
Preston meeting		47,870	54,145
Yealand meeting		95,851	84,231
		2,448,239	2,495,043
Restricted funds:			
Restricted fund		508	508
Total funds		2,448,747	2,495,551

The financial statements were approved by the Board of Trustees and authorised for issue on ..14.. July ..21.. and were signed on its behalf by:

.....
Sam Barnett-Cormack - Trustee

Anne F. Chapman.
.....
Anne Chapman - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property
Investment properties are included at market value at the balance sheet date. Realised gains and losses on investment properties are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

1. **Accounting policies - continued**

Investment property
Market values have been based on a local estate agent's opinion of the expected sale price and agreed by the trustees.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains or losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Fixed assets
The charity owns meeting houses, warden's cottages and a burial ground. No historical cost or valuation is available. The trustees feel that obtaining a valuation would be too costly and add little value to the accounts. All expenditure on the properties is written off to the SOFA in the year.

2. **Donations and legacies**

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Donations	37,031	320	37,351	35,994
Gift aid	2,347	-	2,347	5,739
Legacies	-	-	-	1,000
Funds received as an agent not yet passed on	7,788	-	7,788	11,492
	47,166	320	47,486	54,225

Funds collected as an agent

The charity collects donations which are passed to other organisations. At the balance sheet date there was £7,788 (2019 - £11,492) collected which will be passed to the charities in 2021.

3. Investment income

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Rents received	12,662	7,531	20,193	18,404
Wayleave	10,996	-	10,996	-
Income from listed investments	12,884	13,180	26,064	34,572
	36,542	20,711	57,253	52,976

4. Other income

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Other income	9	-	9	75
Septic tank maintenance	1,644	-	1,644	1,989
Vat refunded on building work	961	-	961	-
Compensation	50	-	50	-
	2,664	-	2,664	2,064

5. Raising funds

Other trading activities

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Purchases	-	-	-	120

Investment management costs

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Portfolio management	8,968	-	8,968	8,418
Legal and professional fees	-	-	-	996
Property repairs	2,687	-	2,687	2,051
Utilities	-	-	-	211
	11,655	-	11,655	11,676
Aggregate amounts	11,655	-	11,655	11,796

6. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Church activities	5,705	46,053	128,077	179,835

7. Grants payable

	2020	2019
	£	£
Church activities	46,053	39,340

7. Grants payable - continued

The total grants paid to institutions during the year was as follows:

	2020	2019
	£	£
Britain Yearly Meeting	15,871	25,851
Friends World Committee for Consultation	-	100
Young Friends General Meeting	-	100
Quaker Social Action	-	100
Friends Fellowship Healing	15	15
Kendal Quaker Tapestry	3,115	100
United Nations Association - UK	155	60
Global Link	100	40
Campaign Against the Arms Trade	20	20
Amnesty International	15	15
Lancaster Christian Aid	250	250
Practical Action	100	100
Friends of Hlekweni	-	100
Glenthorne Welcome Project	100	100
Scholarships for Street Kids	-	100
Quaker Service	-	100
Toilet Twinning	-	300
Woodbrooke	2,000	-
Lancaster Churches Together	161	156
Fairfield Meeting House Appeal	-	200
Cardiff Meeting House Appeal	-	325
Ludlow Quaker Meeting	130	625
Oxford Meeting House Appeal	-	225
Dundee Meeting House Appeal	-	225
Palestinian Students	-	100
Sanctuary Everywhere	5,000	2,100
Drone Wars UK	-	100
Meeting House Appeal	-	100
Preston Faith Forum	-	25
Norwich Quaker Meeting	50	25
Kendal QM	100	25
Littlehampton Quakers	50	100
BYM (Junior)	-	45
Manchester & Warrington Summer School	-	510
Teenage General Meeting	500	500
Lancaster University Chaplaincy Centre	800	800
Rookhow	13,136	-
War Resisters International	100	-
The York Retreat	100	-
Lancaster Homeless Action	100	-
Disasters Relief Committee	500	-
The Kindlers	150	-
Sussex East Meeting appeal	100	-
	42,718	33,637

7. Grants payable - continued

The total grants paid to individuals during the year was as follows:

	2020	2019
	£	£
Individual grants	3,335	5,703

Grants to individuals consists of Need fund grants - £2,265 (2019 - £1,668), Education fund grants - £525 (2019 - £4,035) and training grants - £545 (2019 - £nil).

8. Support costs

	Meeting houses	Governance costs	Totals
	£	£	£
Church activities	119,862	8,215	128,077

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

10. Staff costs

	2020	2019
	£	£
Wages and salaries	43,951	45,901
Other pension costs	325	175
	44,276	46,076

The average monthly number of employees during the year was as follows:

	2020	2019
Wardens and other support staff	5	7

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities (2019 figures)

	Unrestricted funds £	Restricted fund £	Linked Charities £	Total funds £
Income and endowments from				
Donations and legacies	54,225	-	-	54,225
Charitable activities				
Church activities	100,683	-	-	100,683
Investment income	27,894	-	25,082	52,976
Other income	2,064	-	-	2,064
Total	184,866	-	25,082	209,948
Expenditure on				
Raising funds	11,796	-	-	11,796
Charitable activities				
Church activities	489,593	4,325	5,703	499,621
Total	501,389	4,325	5,703	511,417
Net gains on investments	155,828	-	-	155,828
NET INCOME/(EXPENDITURE)	(160,695)	(4,325)	19,379	(145,641)
Transfers between funds	19,379	-	(19,379)	-
Net movement in funds	(141,316)	(4,325)	-	(145,641)
Reconciliation of funds				
Total funds brought forward	2,636,360	4,832	-	2,641,192
Total funds carried forward	2,495,044	507	-	2,495,551

The table above shows the breakdown of the final column of the Statement of Financial Activities on page 14, which are the figures for 2019.

12. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £5,600 (2019 - £3,960).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2020 and 31 December 2020	8
Net book value	
At 31 December 2020	8
At 31 December 2019	8

Tangible fixed assets are the meeting houses, warden's cottages and a burial ground, which are held at deemed cost of £1 each in the balance sheet. .

Functional Property Assets

Local Meeting	Use of Building	Value	Basis of Valuations
Garstang	Meeting House	£959,076	Insurance value
Lancaster	Meeting House, Including Warden's Cottage	£3,104,966	Insurance value
Preston	Meeting House	£589,227	Insurance value
	Warden's House	£205,050	Insurance value
Yealand	Meeting House	£492,323	Insurance value
	Old School (used as a hostel)	£1,248,466	Insurance value
	Warden's House (18 Yealand Road)	£262,924	Insurance value

14. Fixed asset investments

	Listed investments £	Unlisted investments £	Totals £
Market value			
At 1 January 2020	1,114,429	5,000	1,119,429
Additions	202,120	5,000	207,120
Disposals	(263,532)	-	(263,532)
Revaluations	20,366	-	20,366
At 31 December 2020	1,073,383	10,000	1,083,383
Net book value			
At 31 December 2020	1,073,383	10,000	1,083,383
At 31 December 2019	1,114,429	5,000	1,119,429

There were no investment assets outside the UK.

15. Investment property

	£
Fair value	
At 1 January 2020 and 31 December 2020	1,125,000
Net book value	
At 31 December 2020	1,125,000
At 31 December 2019	1,125,000

Investment properties were valued by Hackney and Leigh Estate Agents, Carnforth at 31 December 2017 and the valuation was agreed by the trustees as a good estimate of the market value. The agents based their valuation on sale values of similar properties in the area.

16. Debtors: amounts falling due within one year

	2020	2019
	£	£
Trade debtors	1,105	5,022
Other debtors	1,222	3,272
	2,327	8,294

17. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	3,416	6,701
Taxation and social security	130	-
Other creditors	4,800	4,642
	8,346	11,343

18. Movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
Trustees and area meeting fund	2,201,940	(39,864)	28,335	2,190,411
Garstang meeting	5,639	935	(390)	6,184
Lancaster meeting	149,088	(32,406)	(8,759)	107,923
Preston meeting	54,145	(5,975)	(300)	47,870
Yealand meeting	84,231	12,265	(645)	95,851
	2,495,043	(65,045)	18,241	2,448,239
Restricted funds				
Restricted fund	508	-	-	508
The Education Fund	-	269	(269)	-
The Maintenance Fund	-	1,587	(1,587)	-
The Need Fund	-	16,385	(16,385)	-
	508	18,241	(18,241)	508
TOTAL FUNDS	2,495,551	(46,804)	-	2,448,747

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and area meeting fund	18,649	(65,040)	6,527	(39,864)
Garstang meeting	6,855	(5,920)	-	935
Lancaster meeting	60,573	(92,979)	-	(32,406)
Preston meeting	6,158	(9,171)	(2,962)	(5,975)
Yealand meeting	27,855	(15,590)	-	12,265
	120,090	(188,700)	3,565	(65,045)
Restricted funds				
The Education Fund	794	(525)	-	269
The Maintenance Fund	1,587	-	-	1,587
The Need Fund	18,650	(2,265)	-	16,385
	21,031	(2,790)	-	18,241
TOTAL FUNDS	141,121	(191,490)	3,565	(46,804)

18. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
Trustees fund	2,354,260	-	(2,354,260)	-
Area meeting fund	10,332	-	(10,332)	-
Trustees and area meeting fund	-	(187,167)	2,389,107	2,201,940
Garstang meeting	3,330	2,714	(405)	5,639
Lancaster meeting	126,351	25,099	(2,362)	149,088
Preston meeting	54,286	1,583	(1,724)	54,145
Yealand meeting	87,801	(2,925)	(645)	84,231
	2,636,360	(160,696)	19,379	2,495,043
Restricted funds				
Restricted fund	4,832	(4,324)	-	508
The Education Fund	-	(3,089)	3,089	-
The Maintenance Fund	-	1,893	(1,893)	-
The Need Fund	-	20,575	(20,575)	-
	4,832	15,055	(19,379)	508
TOTAL FUNDS	2,641,192	(145,641)	-	2,495,551

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and area meeting fund	21,218	(354,422)	146,037	(187,167)
Garstang meeting	10,215	(7,501)	-	2,714
Lancaster meeting	105,669	(80,570)	-	25,099
Preston meeting	12,290	(20,498)	9,791	1,583
Yealand meeting	35,474	(38,399)	-	(2,925)
	184,866	(501,390)	155,828	(160,696)
Restricted funds				
Restricted fund	-	(4,324)	-	(4,324)
The Education Fund	946	(4,035)	-	(3,089)
The Maintenance Fund	1,893	-	-	1,893
The Need Fund	22,243	(1,668)	-	20,575
	25,082	(10,027)	-	15,055
TOTAL FUNDS	209,948	(511,417)	155,828	(145,641)

Restricted Funds
The restricted funds comprise:

18. Movement in funds - continued

	At 1/1/20 £	Incoming resources £	Outgoing resources £	Transfers £	At 31/12/20 £
Buildings for church use	8		-	-	8
Yealand fund	500	-	-	-	500
Linked Charity Needs	-	18,650	(2,265)	(16,385)	-
Linked Charity Education	-	794	(525)	(269)	-
Linked Charity Maintenance	-	1,587	-	(1,587)	-
	508	21,031	(2,790)	(18,241)	508

Comparatives for restricted funds (2019 figures):

	At 1/1/19 £	Incoming resources £	Outgoing resources £	Transfers £	At 31/12/19 £
Buildings for church use	8		-	-	8
Yealand building fund	4324		(4324)	-	-
Yealand fund	500	-	-	-	500
Linked Charity Needs	-	22,243	(1,668)	(20,575)	-
Linked Charity Education	-	946	(4,035)	3,089	-
Linked Charity Maintenance	-	1.893	-	(1,893)	-
	4,832	25,082	(10,027)	(19,379)	508

19. Related party disclosures

Donations made without conditions by trustees to the charity totalled £5,661 (2019 - £3,945).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income and endowments				
Donations and legacies				
Donations	37,031	320	37,351	35,994
Gift aid	2,347	-	2,347	5,739
Legacies	-	-	-	1,000
Funds received as an agent not yet passed on	7,788	-	7,788	11,492
	47,166	320	47,486	54,225
Investment income				
Rents received	12,662	7,531	20,193	18,404
Wayleave	10,996	-	10,996	-
Income from listed investments	12,884	13,180	26,064	34,572
	36,542	20,711	57,253	52,976
Charitable activities				
Letting meeting house	23,763	-	23,763	96,136
Conferences and events	-	-	-	2,754
Feed in tariff	1,405	-	1,405	1,793
Grants	300	-	300	-
CJRS grant	8,250	-	8,250	-
	33,718	-	33,718	100,683
Other income				
Other income	9	-	9	75
Septic tank maintenance	1,644	-	1,644	1,989
Vat refunded on building work	961	-	961	-
Compensation	50	-	50	-
	2,664	-	2,664	2,064
Total incoming resources	120,090	21,031	141,121	209,948
Expenditure				
Other trading activities				
Purchases	-	-	-	120
Investment management costs				
Portfolio management	8,968	-	8,968	8,418
Carried forward	8,968	-	8,968	8,418

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Investment management costs				
Brought forward	8,968	-	8,968	8,418
Legal and professional fees	-	-	-	996
Property repairs	2,687	-	2,687	2,051
Utilities	-	-	-	211
	11,655	-	11,655	11,676
Charitable activities				
Postage and stationery	157	-	157	328
Sundries	371	-	371	124
Library	614	-	614	906
Refugee Support Group	37	-	37	99
Glenthorne weekend	-	-	-	4,804
Children and young people	385	-	385	416
Refreshment committee	62	-	62	395
Other charitable expenses	-	-	-	328
Committees and conferences	1,427	-	1,427	7,053
Outreach	64	-	64	60
Overwyresdale maintenance	350	-	350	420
Subscriptions	-	-	-	44
Dallas Road Peace Pole	-	-	-	2,328
School Peace Session	-	-	-	50
Place for Hope Workshop	-	-	-	361
Quakers in Criminal Justice	285	-	285	35
Northern Friends Peace Board	1,953	-	1,953	1,971
Grants to institutions	42,718	-	42,718	33,637
Grants to individuals	545	2,790	3,335	5,703
	48,968	2,790	51,758	59,062
Support costs				
Meeting houses				
Wages	43,951	-	43,951	45,901
Pensions	325	-	325	175
Rates and water	2,109	-	2,109	2,263
Insurance	9,337	-	9,337	9,787
Light and heat	6,074	-	6,074	8,318
Telephone and broadband	842	-	842	757
Postage and stationery	1,745	-	1,745	1,560
Advertising	249	-	249	755
Sundries	150	-	150	20
Waste collections	343	-	343	296
Major works - Lancaster	10,725	-	10,725	-
Building works - Preston	697	-	697	47,802
Carried forward	76,547	-	76,547	117,634

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Meeting houses				
Brought forward	76,547	-	76,547	117,634
Building works - Yealand	6,437	-	6,437	275,042
Gardening	2,655	-	2,655	3,416
Cleaning	862	-	862	1,574
Staff training	1,304	-	1,304	2,185
Living Wage Foundation	72	-	72	87
Repairs and maintenance	31,302	-	31,302	32,581
Legal and professional fees	419	-	419	480
Recruitment	-	-	-	1,260
Zoom subscription	144	-	144	-
Thirty-one Eight	120	-	120	-
	119,862	-	119,862	434,259
Governance costs				
Sundries	120	-	120	97
Accountancy and legal fees	5,600	-	5,600	3,960
Legal and professional	280	-	280	-
Bank charges	163	-	163	168
Travel expenses	196	-	196	310
Payroll preparation fees	1,856	-	1,856	930
Mediation fees	-	-	-	835
	8,215	-	8,215	6,300
Total resources expended	188,700	2,790	191,490	511,417
Net expenditure before gains and losses	(68,610)	18,241	(50,369)	(301,469)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	(16,801)	-	(16,801)	5,648
Net expenditure	(85,411)	18,241	(67,170)	(295,821)