

**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
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**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 conviction, 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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

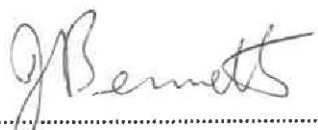
Friends Trusts Limited, Friends House, 173 Euston Road, London, NW1 2BJ, Company Number: 188362, Registered Charity Number: 237698

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:



James Bennetts - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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
		<u>2,208,383</u>	<u>8</u>	<u>-</u>	<u>2,208,391</u>	<u>2,244,437</u>
Current assets						
Debtors	16	2,327	-	-	2,327	8,294
Cash at bank and in hand		245,875	500	-	246,375	254,163
		<u>248,202</u>	<u>500</u>	<u>-</u>	<u>248,702</u>	<u>262,457</u>
Creditors						
Amounts falling due within one year	17	(8,346)	-	-	(8,346)	(11,343)
		<u>239,856</u>	<u>500</u>	<u>-</u>	<u>240,356</u>	<u>251,114</u>
Net current assets						
		<u>239,856</u>	<u>500</u>	<u>-</u>	<u>240,356</u>	<u>251,114</u>
Total assets less current liabilities		<u>2,448,239</u>	<u>508</u>	<u>-</u>	<u>2,448,747</u>	<u>2,495,551</u>
NET ASSETS		<u>2,448,239</u>	<u>508</u>	<u>-</u>	<u>2,448,747</u>	<u>2,495,551</u>

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

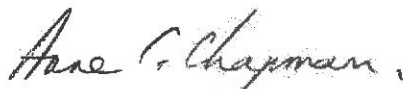
**BALANCE SHEET - continued
31 DECEMBER 2020**

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
		<u>2,448,239</u>	<u>2,495,043</u>
Restricted funds:			
Restricted fund		508	508
Total funds		<u><u>2,448,747</u></u>	<u><u>2,495,551</u></u>

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 Chapman - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
	<u>47,166</u>	<u>320</u>	<u>47,486</u>	<u>54,225</u>

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
	<u>36,542</u>	<u>20,711</u>	<u>57,253</u>	<u>52,976</u>

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	-
	<u>2,664</u>	<u>-</u>	<u>2,664</u>	<u>2,064</u>

5. Raising funds

Other trading activities

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Purchases	-	-	-	120
	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>

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
	<u>11,655</u>	<u>-</u>	<u>11,655</u>	<u>11,676</u>
Aggregate amounts	<u>11,655</u>	<u>-</u>	<u>11,655</u>	<u>11,796</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Charitable activities costs

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Church activities	<u>5,705</u>	<u>46,053</u>	<u>128,077</u>	<u>179,835</u>

7. Grants payable

	2020 £	2019 £
Church activities	<u>46,053</u>	<u>39,340</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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	-
	<u>42,718</u>	<u>33,637</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
	<u>44,276</u>	<u>46,076</u>

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

	2020	2019
	5	7
Wardens and other support staff	<u>5</u>	<u>7</u>

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
	Meeting House, Including Warden's		
Lancaster	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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
	<u>2,327</u>	<u>8,294</u>

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
	<u>8,346</u>	<u>11,343</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
	<u>2,495,043</u>	<u>(65,045)</u>	<u>18,241</u>	<u>2,448,239</u>
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)	-
	<u>508</u>	<u>18,241</u>	<u>(18,241)</u>	<u>508</u>
TOTAL FUNDS	<u>2,495,551</u>	<u>(46,804)</u>	<u>-</u>	<u>2,448,747</u>

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
	<u>120,090</u>	<u>(188,700)</u>	<u>3,565</u>	<u>(65,045)</u>
Restricted funds				
The Education Fund	794	(525)	-	269
The Maintenance Fund	1,587	-	-	1,587
The Need Fund	18,650	(2,265)	-	16,385
	<u>21,031</u>	<u>(2,790)</u>	<u>-</u>	<u>18,241</u>
TOTAL FUNDS	<u>141,121</u>	<u>(191,490)</u>	<u>3,565</u>	<u>(46,804)</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
	<u>2,636,360</u>	<u>(160,696)</u>	<u>19,379</u>	<u>2,495,043</u>
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)	-
	<u>4,832</u>	<u>15,055</u>	<u>(19,379)</u>	<u>508</u>
TOTAL FUNDS	<u>2,641,192</u>	<u>(145,641)</u>	<u>-</u>	<u>2,495,551</u>

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)
	<u>184,866</u>	<u>(501,390)</u>	<u>155,828</u>	<u>(160,696)</u>
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
	<u>25,082</u>	<u>(10,027)</u>	<u>-</u>	<u>15,055</u>
TOTAL FUNDS	<u>209,948</u>	<u>(511,417)</u>	<u>155,828</u>	<u>(145,641)</u>

Restricted Funds

The restricted funds comprise:

**LANCASHIRE CENTRAL AND NORTH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

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)	-
	<u>508</u>	<u>21,031</u>	<u>(2,790)</u>	<u>(18,241)</u>	<u>508</u>

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)	-
	<u>4,832</u>	<u>25,082</u>	<u>(10,027)</u>	<u>(19,379)</u>	<u>508</u>

19. Related party disclosures

Donations made without conditions by trustees to the charity totalled £5,661 (2019 - £3,945).

**LANCASHIRE CENTRAL AND NORTH
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**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
	<u>47,166</u>	<u>320</u>	<u>47,486</u>	<u>54,225</u>
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
	<u>36,542</u>	<u>20,711</u>	<u>57,253</u>	<u>52,976</u>
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	-
	<u>33,718</u>	<u>-</u>	<u>33,718</u>	<u>100,683</u>
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	-
	<u>2,664</u>	<u>-</u>	<u>2,664</u>	<u>2,064</u>
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

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**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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
	<u>11,655</u>	<u>-</u>	<u>11,655</u>	<u>11,676</u>
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
	<u>48,968</u>	<u>2,790</u>	<u>51,758</u>	<u>59,062</u>
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

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**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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	-
	<u>119,862</u>	<u>-</u>	<u>119,862</u>	<u>434,259</u>
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
	<u>8,215</u>	<u>-</u>	<u>8,215</u>	<u>6,300</u>
Total resources expended	<u>188,700</u>	<u>2,790</u>	<u>191,490</u>	<u>511,417</u>
Net expenditure before gains and losses	<u>(68,610)</u>	<u>18,241</u>	<u>(50,369)</u>	<u>(301,469)</u>
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	<u>(16,801)</u>	<u>-</u>	<u>(16,801)</u>	<u>5,648</u>
Net expenditure	<u><u>(85,411)</u></u>	<u><u>18,241</u></u>	<u><u>(67,170)</u></u>	<u><u>(295,821)</u></u>

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