

**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**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 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 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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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 Gatesfield 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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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.

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

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:


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 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.

TM 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**

		Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Income and endowments from	Notes			
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**

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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	-	-	<u>1,275,000</u>	<u>1,125,000</u>
		-	-	2,440,448	2,208,391
Current assets					
Debtors	16	-	-	11,381	2,327
Cash at bank and in hand		<u>8,177</u>	-	<u>237,472</u>	<u>246,375</u>
		8,177	-	248,853	248,702
Creditors					
Amounts falling due within one year	17	-	-	(16,494)	(8,346)
Net current assets		<u>8,177</u>	-	<u>232,359</u>	<u>240,356</u>
Total assets less current liabilities		<u>8,177</u>	-	<u>2,672,807</u>	<u>2,448,747</u>
NET ASSETS		<u>8,177</u>	-	<u>2,672,807</u>	<u>2,448,747</u>

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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
		<u>2,664,622</u>	<u>2,448,239</u>
Restricted funds:			
Yealand fund		-	500
Buildings for Church Use		8	8
Restricted donations		8,177	-
		<u>8,185</u>	<u>508</u>
Total funds		<u><u>2,672,807</u></u>	<u><u>2,448,747</u></u>

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 Chapman - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021**

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
	<u>29,054</u>	<u>12,120</u>	<u>41,174</u>	<u>47,486</u>

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.

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

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	<u>18,169</u>	<u>20,037</u>	<u>38,206</u>	<u>25,215</u>
	<u>32,580</u>	<u>29,784</u>	<u>62,364</u>	<u>56,404</u>

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	<u>232</u>	<u>-</u>	<u>232</u>	<u>849</u>
	<u>10,723</u>	<u>-</u>	<u>10,723</u>	<u>3,513</u>

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	<u>5,290</u>	<u>-</u>	<u>5,290</u>	<u>2,687</u>
	<u>17,259</u>	<u>-</u>	<u>17,259</u>	<u>11,655</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Charitable activities costs

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

7. Grants payable

	2021 £	2020 £
Church activities	<u>35,182</u>	<u>46,053</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

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
Gatesfield 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	-
	<u>32,492</u>	<u>42,718</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Grants payable - continued

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

	2021	2020
	£	£
Individual grants	<u>2,690</u>	<u>3,335</u>

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	<u>144,645</u>	<u>5,716</u>	<u>150,361</u>

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	<u>358</u>	<u>325</u>
	<u>42,765</u>	<u>44,276</u>

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

	2021	2020
Wardens and other support staff	<u>8</u>	<u>5</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 2021**

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

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).

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. Tangible fixed assets

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

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 2021	1,073,383	10,000	1,083,383
Additions	308,137	3,000	311,137
Disposals	(319,322)	-	(319,322)
Revaluations	<u>90,242</u>	<u>-</u>	<u>90,242</u>
At 31 December 2021	<u>1,152,440</u>	<u>13,000</u>	<u>1,165,440</u>
Net book value			
At 31 December 2021	<u>1,152,440</u>	<u>13,000</u>	<u>1,165,440</u>
At 31 December 2020	<u>1,073,383</u>	<u>10,000</u>	<u>1,083,383</u>

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	<u>1,152,440</u>	<u>13,000</u>	<u>1,165,440</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Investment property

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

Fair value at 31 December 2021 is represented by:

	£
Valuation in 2021	<u>1,275,000</u>

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	<u>8,284</u>	<u>1,222</u>
	<u>11,381</u>	<u>2,327</u>

17. Creditors: amounts falling due within one year

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

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	<u>2,448,747</u>	<u>224,060</u>	<u>-</u>	<u>2,672,807</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	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	<u>160,412</u>	<u>(206,830)</u>	<u>270,478</u>	<u>224,060</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

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	<u>2,495,551</u>	<u>(46,804)</u>	<u>-</u>	<u>2,448,747</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	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	<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 2021**

19. Related party disclosures

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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

This page does not form part of the statutory financial statements

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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

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**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**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	<u>1,316</u>	<u>-</u>	<u>1,316</u>	<u>1,856</u>
	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>196</u>
	<u>5,716</u>	<u>-</u>	<u>5,716</u>	<u>6,359</u>
Total resources expended	<u>202,414</u>	<u>4,416</u>	<u>206,830</u>	<u>191,490</u>
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	<u>30,236</u>	<u>-</u>	<u>30,236</u>	<u>(16,801)</u>
Net (expenditure)/income	<u>(53,670)</u>	<u>37,488</u>	<u>(16,182)</u>	<u>(67,170)</u>

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