

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING  
  
TRUSTEES' REPORT AND  
  
UNAUDITED FINANCIAL STATEMENTS  
  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives**

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

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

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

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

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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **Objectives and activities**

##### **Significant activities**

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

Bailrigg Chaplaincy Centre, Lancaster University.

Mondays 1.00-1.30pm (except Bank Holidays and the Monday between Christmas and New Year)

Garstang Friends Meeting House, Calder Lane, Garstang PR3 1ZE.

Sundays 10.30-11.30am

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

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

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

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

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

15 January

13 March

14 May

9 July

10 September

12 November

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

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

#### **Public benefit**

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

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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 2022

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#### Achievement and performance

##### Charitable activities

##### Numbers of Members and Attenders

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

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

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

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

Attender numbers can be affected by Attenders moving into membership. New Members joined the Area Meeting by 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](http://www.quaker.org.uk/our-organisation/book-of-meetings)) and on our Area Meeting website, [www.lancsquakers.org.uk/](http://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 2022**

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#### **Achievement and performance**

##### **Trustees Activities**

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

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

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

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

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

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

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

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

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

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

##### **Other Area Meeting Activities**

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

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



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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **Achievement and performance**

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

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

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

#### **Other Local Meeting Activities**

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

#### **Bailrigg Meeting at Lancaster University**

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

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

#### **Garstang**

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

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

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

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

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

#### **Lancaster**

Meetings for Worship:

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## LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Achievement and performance**

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

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

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

Strengthening our spiritual community :

A "Friendly 8" continued to meet in person throughout 2022 with the intention to continue indefinitely.

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

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

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

Outreach:

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

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

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

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

Challenges:

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

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

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

Property:

Blending equipment was successfully installed.

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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **Achievement and performance**

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

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

The Quiet Room project remains on hold.

#### **Preston**

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

We maintain an open library of Quaker-related books.

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

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

#### **Yealand**

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

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

National Quaker Day for Healing and Wholeness was marked.

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

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

## LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Financial review

##### Investment policy and objectives

The charity holds investments in property, listed securities and unlisted investments (shares and bonds). At the end of 2022 52% of assets are property, 39% are listed investments, 2% are unlisted investments and 8% are cash.

The Trustees recommend a decrease in the proportion of assets held in property, which would require the sale of land or buildings, so that the rough split between types of assets is 40% property, 45% listed investments, 5% unlisted investments and 10% cash. This is under consideration by Area Meeting.

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

At the end of 2022 our investment portfolio was split approximately as follows:

Debt and fixed interest - 28% (2021: 21%)

Equities - 59% (2021: 66%)

Alternative Investments - 8% (2021: 10%)

Cash - 5% (2021: 3%)

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

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

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

##### Reserves policy

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

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

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

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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **Structure, governance and management**

##### **Governing document**

The Governing Document was adopted on 12 July 2009.

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

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

##### **Trustees' Terms of service Trustees**

A Chapman - 8 July 2017-31 December 2023

C H Farthing - 13 January 2018-31 December 2023

G Bartram - 1 January 2019-31 December 2024

A Tyldesley - 9 March 2019-31 December 2024

J Bennetts - 7 September 2019-31 December 2022 (reappointed to serve until 31 December 2025)

A E Hughes - 11 July 2020-31 December 2022 (reappointed to serve until 31 December 2025)

S J Taylor - 1 January 2021-31 December 2023

A A Marsden - 1 January 2022-31 December 2024

E Eddington - 1 January 2022-31 December 2022

D W McQueen - 1 January 2022-31 December 2022

W N Taylor - 9 September 2022-31 December 2025

P D Law-Jones - 12 November 2022-31 December 2025

C M Mulhern - 12 November 2022-31 December 2025

Those acting as Trustees at the time this report was approved were:

J Bennetts (Clerk), G Bartram, A Chapman, C Hall Farthing, A E Hughes, P D Law-Jones, A A Marsden, C M Mulhern, A Tyldesley, S J Taylor, W N Taylor.

##### **Policies for the induction and training of Trustees**

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

##### **Risk assessment**

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

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

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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **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 2022**

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#### **Structure, governance and management**

##### **Office holders**

The Area Meeting appoints officers to help to undertake its work. In 2022 these were:

Clerk

Assistant Clerks

Assistant Clerk Membership

Registering Officer

Treasurer

Assistant Treasurer

Custodian of Area Meeting Records

Individuals from local meetings to coordinate funeral arrangements

A Chaplain at Lancaster University

Prison Chaplains (nominated by Area Meeting, appointed by each Prison) (up to 5)

Elders (15)

Pastoral Carers (formerly referred to as Overseers) (16)

Newsletter Editor and Assistant

Nominations Committee (8)

Trustees (11)

Data Protection Officer

Safeguarding Officer

Website Coordinator and Assistant

Over Wyresdale Burial Ground Committee (3)

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

Meeting for Sufferings (representative and second)

Quaker Life Representative Council (representative and deputy)

Northern Friends Peace Board (representative and deputy)

Quaker Committee for Christian and Interfaith Relationships (contact)

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

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

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**Structure, governance and management**

**Linked Charities**

There are three linked charities registered at the Charity Commission:

The Maintenance Fund (1134224-1)

The Education Fund (1134224-2)

The Need Fund (1134224-3)

Any remaining income at the end of the year shall be applied for any charitable purpose of the benefit of the Friends and Attenders in the Area Meeting, according to the Charity Commission Scheme dated May 17th 2013, under schedule Part 1.

**Custodian Trustees**

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

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

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

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

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

.....  
J Bennetts - Trustee



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

---

**Independent examiner's report to the trustees of Lancashire Central and North Area Quaker Meeting**

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

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr T M Preece

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

Date: .....

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

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

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

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

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**BALANCE SHEET  
31 DECEMBER 2022**

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**BALANCE SHEET - continued  
31 DECEMBER 2022**

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**BALANCE SHEET - continued  
31 DECEMBER 2022**

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

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

.....  
A Chapman - Trustee

.....  
J Bennetts - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

---

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 2022**

---

**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**

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

**Other funds collected as an agent**

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



**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. Investment income**

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

**4. Other income**

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

**5. Raising funds**

**Investment management costs**

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

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. Charitable activities costs**

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

**7. Grants payable**

	<b>2022 £</b>	<b>2021 £</b>
Church activities	69,206	35,182

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. Grants payable - continued**

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

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

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Individual grants	<b>3,005</b>	<b>2,690</b>

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. Grants payable - continued**

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

**8. Support costs**

	<b>Meeting houses £</b>	<b>Governance costs £</b>	<b>Totals £</b>
Church activities	173,674	8,629	182,303

**9. Trustees' remuneration and benefits**

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

**Trustees' expenses**

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

**10. Staff costs**

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	53,866	42,407
Other pension costs	395	358
	<u>54,261</u>	<u>42,765</u>

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

	<b>2022</b>	<b>2021</b>
Wardens and other support staff	<u>11</u>	<u>8</u>

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

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

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

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	<b>Unrestricted funds £</b>	<b>Yealand fund £</b>	<b>Buildings for Church Use £</b>
Other income	10,723	-	-
<b>Total</b>	<b>118,508</b>	<b>-</b>	<b>-</b>
<b>Expenditure on</b>			
Raising funds	17,259	-	-
<b>Charitable activities</b>			
Church activities	185,155	500	-
<b>Total</b>	<b>202,414</b>	<b>500</b>	<b>-</b>
Net gains on investments	270,478	-	-
<b>NET INCOME/(EXPENDITURE)</b>	<b>186,572</b>	<b>(500)</b>	<b>-</b>
<b>Transfers between funds</b>	<b>29,811</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>216,383</b>	<b>(500)</b>	<b>-</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	2,448,239	500	8
<b>Total funds carried forward</b>	<b>2,664,622</b>	<b>-</b>	<b>8</b>
	<b>Restricted donations £</b>	<b>Linked Charities £</b>	<b>Total funds £</b>
<b>Income and endowments from</b>			
Donations and legacies	11,293	827	41,174
<b>Charitable activities</b>			
Church activities	-	-	46,151
Other trading activities	-	-	-
Investment income	-	29,784	62,364
Other income	-	-	10,723
<b>Total</b>	<b>11,293</b>	<b>30,611</b>	<b>160,412</b>
<b>Expenditure on</b>			
Raising funds	-	-	17,259

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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

**12. Independent examiner's remuneration**

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

**13. Tangible fixed assets**

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

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

**Functional Property Assets**

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

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**13. Tangible fixed assets - continued**

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

**14. Fixed asset investments**

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

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	<b>Listed investments £</b>	<b>Unlisted investments £</b>	<b>Totals £</b>
Valuation in 2022	936,804	38,170	974,974
	<hr/>	<hr/>	<hr/>

**15. Investment property**

	<b>£</b>
<b>Fair value</b>	
At 1 January 2022	
and 31 December 2022	1,275,000
	<hr/>
<b>Net book value</b>	
At 31 December 2022	1,275,000
	<hr/>
At 31 December 2021	1,275,000
	<hr/>
Fair value at 31 December 2022 is represented by:	
	<b>£</b>
Valuation in 2022	1,275,000
	<hr/>

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**15. Investment property - continued**

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

**16. Debtors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,935	3,097
Other debtors	-	8,284
Prepayments	150	-
	<u>4,085</u>	<u>11,381</u>

**17. Creditors: amounts falling due within one year**

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

**18. Movement in funds**

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



**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**18. Movement in funds - continued**

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

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

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
Trustees and Area Meeting	2,190,411	205,308	29,811	2,425,530
Garstang Meeting	6,184	(533)	-	5,651
Lancaster Meeting	107,923	(19,398)	-	88,525
Preston Meeting	47,870	6,296	-	54,166
Yealand Meeting	95,851	(5,101)	-	90,750
	<u>2,448,239</u>	<u>186,572</u>	<u>29,811</u>	<u>2,664,622</u>
<b>Restricted funds</b>				
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)	-
	<u>508</u>	<u>37,488</u>	<u>(29,811)</u>	<u>8,185</u>
<b>TOTAL FUNDS</b>	<u>2,448,747</u>	<u>224,060</u>	<u>-</u>	<u>2,672,807</u>

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**18. Movement in funds - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>				
Trustees and Area Meeting	34,106	(90,266)	261,468	205,308
Garstang Meeting	6,933	(7,466)	-	(533)
Lancaster Meeting	41,238	(60,636)	-	(19,398)
Preston Meeting	7,128	(9,842)	9,010	6,296
Yealand Meeting	29,103	(34,204)	-	(5,101)
	<u>118,508</u>	<u>(202,414)</u>	<u>270,478</u>	<u>186,572</u>
<b>Restricted funds</b>				
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
	<u>41,904</u>	<u>(4,416)</u>	<u>-</u>	<u>37,488</u>
<b>TOTAL FUNDS</b>	<u>160,412</u>	<u>(206,830)</u>	<u>270,478</u>	<u>224,060</u>

**19. Related party disclosures**

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

**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

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

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

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**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

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

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

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**LANCASHIRE CENTRAL AND NORTH  
AREA QUAKER MEETING**

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

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

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