

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023**

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives

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

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities

Significant activities

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

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

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

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

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

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

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

Area Meetings for Business in 2023 were held as follows:

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

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

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

Public benefit

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023

Achievement and performance

Charitable activities

Numbers of Members and Attenders

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

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

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

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

Attender numbers can be affected by Attenders moving into membership. New Members joined the Area Meeting by 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 2023

Achievement and performance

Trustees Activities

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

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

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

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

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

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

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

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

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

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

Other Area Meeting Activities

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Achievement and performance

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

Other Local Meeting Activities

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

Bailrigg Meeting at Lancaster University

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

Garstang

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

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

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

Lancaster

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

The Children's Meeting continued to meet every Sunday and was well attended by an enthusiastic group of families. The young people continued to meet regularly and this year took part in creating our video Life and Service Report.

A calendar of regular and one-off events nurturing the Lancaster Quaker community has been instituted this year. These have included: regular Reading for the Soul, Taizé singing, Making Music with Friends, Soul Artistry, a Becoming Friends Course, Bring and Share lunches, and one-off events: Quaker Story-Making and Labyrinth meditation.

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Achievement and performance

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

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

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

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

Preston

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

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

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

Yealand

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

Investment policy and objectives

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

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

At the end of 2023 our investment portfolio was split approximately as follows:

Debt and fixed interest - 33% (2022: 28%)

Equities - 58% (2022: 59%)

Alternative Investments - 9% (2022: 8%)

Cash - 0.4% (2022: 5%)

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

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

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

Reserves policy

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

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

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Governing document

The Governing Document was adopted on 12 July 2009.

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

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

Trustees' Terms of service:

A Chapman - 8 July 2017-31 December 2023 (reappointed to serve until 31 December 2025)

C H Farthing - 13 January 2018-31 December 2023

G Bartram - 1 January 2019-31 December 2024

A Tyldesley - 9 March 2019-31 December 2024

J Bennetts - 7 September 2019-31 December 2025

A E Hughes - 11 July 2020-31 December 2025

S J Taylor - 1 January 2021-31 December 2023

A A Marsden - 1 January 2022-31 December 2024

W N Taylor - 9 September 2022-31 December 2025

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

C M Mulhern - 12 November 2022 - 13 January 2024

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

J Bennetts (Clerk), G Bartram, A Chapman, A E Hughes, P D Law-Jones, A A Marsden (Assistant Clerk Admin), A Tyldesley, W N Taylor (Assistant Clerk) and J S Vicary.

Policies for the induction and training of Trustees

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

Risk assessment

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Meeting structure

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

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

Christine A.M. Davis, Quaker Faith and Practice, 15.01.

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

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

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

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Office holders

The Area Meeting appoints officers to help to undertake its work. In 2023 these were:

Clerk

Assistant Clerks

Assistant Clerk Membership

Registering Officer

Treasurer

Assistant Treasurer

Custodian of Area Meeting Records

Individuals from local meetings to coordinate funeral arrangements

A Chaplain at Lancaster University

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

Elders (15)

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

Newsletter Editor and Assistant

Nominations Committee (8)

Trustees (11)

Data Protection Officer

Safeguarding Officer

Website Coordinator and Assistant

Over Wyresdale Burial Ground Committee (2)

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

Meeting for Sufferings (representative and second)

Quaker Life Representative Council (representative and deputy) Northern Friends Peace Board (representative and deputy)

Quaker Committee for Christian and Interfaith Relationships (contact)

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Structure, governance and management

Linked Charities

There are three linked charities registered at the Charity Commission:

The Maintenance Fund (1134224-1)

The Education Fund (1134224-2)

The Need Fund (1134224-3)

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

Custodian Trustees

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

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

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

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

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

.....
J Bennetts - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr T M Preece FCCA

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date:

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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

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

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

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**BALANCE SHEET
31 DECEMBER 2023**

		Unrestricted funds £	Yealand fund £	Buildings for Church Use £
	Notes			
Fixed assets				
Tangible assets	13	-	-	8
Investments				
Investments	14	811,321	-	-
Investment property	15	1,275,000	-	-
		<u>2,086,321</u>	<u>-</u>	<u>8</u>
Current assets				
Debtors	16	48,037	-	-
Cash at bank and in hand		118,577	-	-
		<u>166,614</u>	<u>-</u>	<u>-</u>
Creditors				
Amounts falling due within one year	17	(32,621)	-	-
		<u>133,993</u>	<u>-</u>	<u>-</u>
Net current assets				
		<u>2,220,314</u>	<u>-</u>	<u>8</u>
Total assets less current liabilities				
		<u>2,220,314</u>	<u>-</u>	<u>8</u>
NET ASSETS		<u><u>2,220,314</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 2023**

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**BALANCE SHEET - continued
31 DECEMBER 2023**

Funds	18		
Unrestricted funds:			
Trustees and Area Meeting		2,012,174	2,224,574
Garstang Meeting		3,366	4,014
Lancaster Meeting		44,727	53,455
Preston Meeting		48,836	47,621
Yealand Meeting		108,678	101,870
Designated (Yealand Septic Tank)		2,533	1,701
		<u>2,220,314</u>	<u>2,433,235</u>
Restricted funds:			
Buildings for Church Use		8	8
Restricted donations		-	1
		<u>8</u>	<u>9</u>
		<u> </u>	<u> </u>
Total funds		<u><u>2,220,322</u></u>	<u><u>2,433,244</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 2023

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

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

Expenditure

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

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

Investment property

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Accounting policies - continued

Investment property

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments

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

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

Fixed assets

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

2. Donations and legacies

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

Other funds collected as an agent

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Investment income

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

4. Other income

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

5. Raising funds

Investment management costs

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Charitable activities costs

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

7. Grants payable

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

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Grants payable - continued

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

	2023	2022
	£	£
Individual grants	<u>4,015</u>	<u>3,005</u>

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

8. Support costs

	Meeting houses	Governance costs	Totals
	£	£	£
Church activities	<u>435,882</u>	<u>7,004</u>	<u>442,886</u>

9. Trustees' remuneration and benefits

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

Trustees' expenses

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

10. Staff costs

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

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

	2023	2022
Wardens and other support staff	<u>8</u>	<u>11</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 2023**

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

	Unrestricted funds £	Yealand fund £	Buildings for Church Use £
Income and endowments from			
Donations and legacies	44,726	-	-
Charitable activities			
Church activities	78,490	-	-
Investment income	26,724	-	-
Other income	2,403	-	-
Total	152,343	-	-
Expenditure on			
Raising funds	13,556	-	-
Charitable activities			
Church activities	247,515	-	-
Total	261,071	-	-
Net gains/(losses) on investments	(148,956)	-	-
NET INCOME/(EXPENDITURE)	(257,684)	-	-
Transfers between funds	26,297	-	-
Net movement in funds	(231,387)	-	-
Reconciliation of funds			
Total funds brought forward	2,664,622	-	8
Total funds carried forward	2,433,235	-	8
	Restricted donations £	Linked Charities £	Total funds £
Income and endowments from			
Donations and legacies	25	53	44,804
Charitable activities			
Church activities	-	-	78,490
Investment income	-	27,544	54,268
Other income	-	-	2,403

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

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

12. Independent examiner's remuneration

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

13. Tangible fixed assets

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Tangible fixed assets - continued

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

Functional Property Assets

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

14. Fixed asset investments

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

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2023	763,151	48,170	811,321
	<hr/>	<hr/>	<hr/>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Investment property

	£
Fair value	
At 1 January 2023	
and 31 December 2023	1,275,000
Net book value	
At 31 December 2023	1,275,000
At 31 December 2022	1,275,000
Fair value at 31 December 2023 is represented by:	
Valuation in 2023	£ 1,275,000

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

16. Debtors: amounts falling due within one year

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

17. Creditors: amounts falling due within one year

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
Trustees and Area Meeting	2,224,574	(235,679)	23,279	2,012,174
Garstang Meeting	4,014	(648)	-	3,366
Lancaster Meeting	53,455	(8,728)	-	44,727
Preston Meeting	47,621	1,215	-	48,836
Yealand Meeting	101,870	6,808	-	108,678
Designated (Yealand Septic Tank)	1,701	832	-	2,533
	<u>2,433,235</u>	<u>(236,200)</u>	<u>23,279</u>	<u>2,220,314</u>
Restricted funds				
Buildings for Church Use	8	-	-	8
Restricted donations	1	(1)	-	-
Linked charity - Education	-	524	(524)	-
Linked charity - Maintenance	-	1,847	(1,847)	-
Linked charity - Needs	-	20,908	(20,908)	-
	<u>9</u>	<u>23,278</u>	<u>(23,279)</u>	<u>8</u>
TOTAL FUNDS	<u>2,433,244</u>	<u>(212,922)</u>	<u>-</u>	<u>2,220,322</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	66,674	(331,411)	29,058	(235,679)
Garstang Meeting	7,081	(7,729)	-	(648)
Lancaster Meeting	84,442	(93,170)	-	(8,728)
Preston Meeting	14,322	(16,546)	3,439	1,215
Yealand Meeting	38,432	(38,225)	6,601	6,808
Designated (Yealand Septic Tank)	1,082	(250)	-	832
	<u>212,033</u>	<u>(487,331)</u>	<u>39,098</u>	<u>(236,200)</u>
Restricted funds				
Restricted donations	27	(28)	-	(1)
Linked charity - Education	924	(400)	-	524
Linked charity - Maintenance	1,847	-	-	1,847
Linked charity - Needs	21,708	(800)	-	20,908
	<u>24,506</u>	<u>(1,228)</u>	<u>-</u>	<u>23,278</u>
TOTAL FUNDS	<u>236,539</u>	<u>(488,559)</u>	<u>39,098</u>	<u>(212,922)</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
Trustees and Area Meeting	2,425,530	(227,253)	26,297	2,224,574
Garstang Meeting	5,651	(1,637)	-	4,014
Lancaster Meeting	88,525	(35,070)	-	53,455
Preston Meeting	54,166	(6,545)	-	47,621
Yealand Meeting	90,750	11,120	-	101,870
Designated (Yealand Septic Tank)	-	1,701	-	1,701
	<u>2,664,622</u>	<u>(257,684)</u>	<u>26,297</u>	<u>2,433,235</u>
Restricted funds				
Buildings for Church Use	8	-	-	8
Restricted donations	8,177	(8,176)	-	1
Linked charity - Education	-	741	(741)	-
Linked charity - Maintenance	-	2,083	(2,083)	-
Linked charity - Needs	-	23,473	(23,473)	-
	<u>8,185</u>	<u>18,121</u>	<u>(26,297)</u>	<u>9</u>
TOTAL FUNDS	<u>2,672,807</u>	<u>(239,563)</u>	<u>-</u>	<u>2,433,244</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	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>
Restricted funds				
Restricted donations	25	(8,201)	-	(8,176)
Linked charity - Education	1,041	(300)	-	741
Linked charity - Maintenance	2,083	-	-	2,083
Linked charity - Needs	24,473	(1,000)	-	23,473
	<u>27,622</u>	<u>(9,501)</u>	<u>-</u>	<u>18,121</u>
TOTAL FUNDS	<u>179,965</u>	<u>(270,572)</u>	<u>(148,956)</u>	<u>(239,563)</u>

19. Related party disclosures

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

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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

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

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 2023**

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

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**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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

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

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