

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives

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

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024 were held as follows:

13 January

10 March

11 May

13 July

7 September

5 October (Extra Area Meeting on Reparations)

9 November (by Zoom)

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

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

Public benefit

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024

Achievements and performance

Charitable activities

Numbers of Members and Attenders

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

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

MEMBERS

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

ATTENDERS

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

Attender numbers can be affected by Attenders moving into membership. New Members joined the Area Meeting by 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, by ceasing to be a Member of any part of the Religious Society of Friends, by transfer, and by death.

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Trustees Activities

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

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

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

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

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

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

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

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

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

Other Area Meeting Activities

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

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

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Other Local Meeting Activities

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

Bailrigg

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

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

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

Garstang

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

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

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

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

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

Lancaster

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

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

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

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

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

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

Preston

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

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

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

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

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

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

Yealand

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

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

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

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

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

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

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

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Investment policy and objectives

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

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

At the end of 2024 our investment portfolio was split approximately as follows:

Debt and fixed interest - 34.5% (2023: 33%)

Equities - 56% (2023: 58%)

Alternative Investments - 6% (2022: 9%)

Cash - 3.5% (2023: 0.4%)

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

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

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

Reserves policy

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

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

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

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

Governing document

The Governing Document was adopted on 12 July 2009.

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

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

Trustees' Terms of service:

A Chapman - 8 July 2017-31 December 2024

G Bartram - 1 January 2019-31 December 2024

A Tyldesley - 9 March 2019-31 December 2024

J Bennetts - 7 September 2019-31 December 2025

A E Hughes - 11 July 2020-31 December 2025

A A Marsden - 1 January 2022-31 December 2024 (reappointed to serve until 31 December 2027)

W N Taylor - 9 September 2022-31 December 2025

PD Law-Jones - 12 November 2022-13 July 2024

CM Mulhern - 12 November 2022 - 13 January 2024

J Vicary - 1 January 2024 - 31 December 2026

S M Tyldesley 1 January 2025 - 31 December 2027

F A Cranmer 1 January 2025 - 31 December 2027

J A G Paris 10 May 2025 - 31 December 2027

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

J Bennetts, F A Cranmer, A E Hughes, A A Marsden, S M Tyldesley, W N Taylor, J S Vicary and J A G Paris

Policies for the induction and training of Trustees

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

Risk assessment

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

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

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

LANCASHIRE CENTRAL AND NORTH AREA QUAKER MEETING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

Structure, governance and management

Office holders

The Area Meeting appoints officers to help to undertake its work. In 2024 these were:

Clerk

Assistant Clerks

Assistant Clerk Membership

Registering Officer

Treasurer

Assistant Treasurer

Custodian of Area Meeting Records

Individuals from local meetings to coordinate funeral arrangements

A Chaplain at Lancaster University

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

Elders (15)

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

Newsletter Editor and Assistant

Nominations Committee (8)

Trustees (11)

Data Protection Officer

Safeguarding Officer

Website Coordinator and Assistant

Over Wyresdale Burial Ground Committee (2)

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

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

Quaker Committee for Christian and Interfaith Relationships (contact)

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Structure, governance and management

Linked Charities

There are three linked charities registered at the Charity Commission:

The Maintenance Fund (1134224-1)

The Education Fund (1134224-2)

The Need Fund (1134224-3)

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

Custodian Trustees

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

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

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

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

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

J Bennetts - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr T M Preece FCCA

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

25 September 2025

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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

		Unrestricted funds £	Buildings for Church Use £	Restricted donations £
	Notes			
Income and endowments from				
Donations and legacies	2	57,613	-	5
Charitable activities				
Church activities		101,002	-	-
Investment income	3	30,799	-	-
Other income	4	14,489	-	-
Total		<u>203,903</u>	<u>-</u>	<u>5</u>
Expenditure on				
Raising funds	5	12,473	-	-
Charitable activities	6			
Church activities		279,335	-	5
Total		<u>291,808</u>	<u>-</u>	<u>5</u>
Net gains on investments		<u>41,942</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		(45,963)	-	-
Transfers between funds	18	<u>20,980</u>	<u>-</u>	<u>-</u>
Net movement in funds		(24,983)	-	-
Reconciliation of funds				
Total funds brought forward		2,220,314	8	-
Total funds carried forward		<u><u>2,195,331</u></u>	<u><u>8</u></u>	<u><u>-</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 2024**

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**BALANCE SHEET
31 DECEMBER 2024**

		Unrestricted funds £	Buildings for Church Use £	Restricted donations £
	Notes			
Fixed assets				
Tangible assets	13	-	8	-
Investments				
Investments	14	721,841	-	-
Investment property	15	1,320,000	-	-
		<hr/>	<hr/>	<hr/>
		2,041,841	8	-
Current assets				
Debtors	16	17,089	-	-
Cash at bank and in hand		146,232	-	5
		<hr/>	<hr/>	<hr/>
		163,321	-	5
Creditors				
Amounts falling due within one year	17	(9,831)	-	(5)
		<hr/>	<hr/>	<hr/>
Net current assets		153,490	-	-
		<hr/>	<hr/>	<hr/>
Total assets less current liabilities		2,195,331	8	-
		<hr/>	<hr/>	<hr/>
NET ASSETS		2,195,331	8	-
		<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 2024**

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

The notes form part of these financial statements

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**BALANCE SHEET - continued
31 DECEMBER 2024**

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

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

W N Taylor - Trustee

J Bennetts - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024**

1. Accounting policies - continued

Investment property

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

Fixed asset investments

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

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

Fixed assets

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

2. Donations and legacies

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Donations and legacies - continued

Other funds collected as an agent

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

3. Investment income

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

4. Other income

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

5. Raising funds

Investment management costs

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Charitable activities costs

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

7. Grants payable

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

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

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

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Grants payable - continued

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

8. Support costs

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

9. Trustees' remuneration and benefits

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

Trustees' expenses

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

10. Staff costs

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

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

	2024	2023
Wardens and other support staff	<u>8</u>	<u>8</u>

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

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

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

12. Independent examiner's remuneration

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Tangible fixed assets

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

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

Functional Property Assets

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

14. Fixed asset investments

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

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Investment property

	£
Fair value	
At 1 January 2024	1,275,000
Revaluation	45,000
	<u>1,320,000</u>
At 31 December 2024	<u>1,320,000</u>
Net book value	
At 31 December 2024	<u>1,320,000</u>
At 31 December 2023	<u>1,275,000</u>
	<u>1,275,000</u>
 Fair value at 31 December 2024 is represented by:	
	£
Valuation in 2024	<u>1,320,000</u>
	<u>1,320,000</u>

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

16. Debtors: amounts falling due within one year

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

17. Creditors: amounts falling due within one year

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
Trustees and Area Meeting	2,012,174	(65,325)	20,980	1,967,829
Garstang Meeting	3,366	(275)	-	3,091
Lancaster Meeting	44,727	9,138	-	53,865
Preston Meeting	48,836	934	-	49,770
Yealand Meeting	108,678	8,538	-	117,216
Designated (Yealand Septic Tank)	2,533	1,027	-	3,560
	<u>2,220,314</u>	<u>(45,963)</u>	<u>20,980</u>	<u>2,195,331</u>
Restricted funds				
Buildings for Church Use	8	-	-	8
Linked charity - Education	-	867	(867)	-
Linked charity - Maintenance	-	1,734	(1,734)	-
Linked charity - Needs	-	18,379	(18,379)	-
	<u>8</u>	<u>20,980</u>	<u>(20,980)</u>	<u>8</u>
TOTAL FUNDS	<u>2,220,322</u>	<u>(24,983)</u>	<u>-</u>	<u>2,195,339</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	32,400	(139,667)	41,942	(65,325)
Garstang Meeting	8,212	(8,487)	-	(275)
Lancaster Meeting	100,452	(91,314)	-	9,138
Preston Meeting	14,026	(13,092)	-	934
Yealand Meeting	47,536	(38,998)	-	8,538
Designated (Yealand Septic Tank)	1,277	(250)	-	1,027
	<u>203,903</u>	<u>(291,808)</u>	<u>41,942</u>	<u>(45,963)</u>
Restricted funds				
Restricted donations	5	(5)	-	-
Linked charity - Education	867	-	-	867
Linked charity - Maintenance	1,734	-	-	1,734
Linked charity - Needs	20,379	(2,000)	-	18,379
	<u>22,985</u>	<u>(2,005)</u>	<u>-</u>	<u>20,980</u>
TOTAL FUNDS	<u>226,888</u>	<u>(293,813)</u>	<u>41,942</u>	<u>(24,983)</u>

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
Trustees and Area Meeting	2,224,574	(235,679)	23,279	2,012,174
Garstang Meeting	4,014	(648)	-	3,366
Lancaster Meeting	53,455	(8,728)	-	44,727
Preston Meeting	47,621	1,215	-	48,836
Yealand Meeting	101,870	6,808	-	108,678
Designated (Yealand Septic Tank)	1,701	832	-	2,533
	<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>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Trustees and Area Meeting	66,674	(331,411)	29,058	(235,679)
Garstang Meeting	7,081	(7,729)	-	(648)
Lancaster Meeting	85,162	(93,890)	-	(8,728)
Preston Meeting	14,322	(16,546)	3,439	1,215
Yealand Meeting	38,432	(38,225)	6,601	6,808
Designated (Yealand Septic Tank)	1,082	(250)	-	832
	<u>212,753</u>	<u>(488,051)</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>237,259</u>	<u>(489,279)</u>	<u>39,098</u>	<u>(212,922)</u>

19. Related party disclosures

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

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

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

**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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

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

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**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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

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

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**LANCASHIRE CENTRAL AND NORTH
AREA QUAKER MEETING**

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

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

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