

Leeds Area Quaker Meeting

Registered Charity 1134542

Annual Report and Accounts 2022

Part 1 Legal and Administrative Details

Status and Objectives

Leeds Area Quaker Meeting is a Registered Charity 1134542. The object of the Leeds Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the Area of the Leeds Meeting and beyond.

Charity Details:

Charity number 1134542

Registered Address: Friends Meeting House, 188 Woodhouse Lane, Leeds, LS2 9DX.

Website: www.leedsquakers.org.uk

Custodian Trustees - Property Friends Trust Limited, 173-177 Euston Road, London, NW1 2BJ

Stockbrokers: Charles Stanley & Co. Limited, 7 Park Row, Leeds, LS1 5HD

Solicitors: Ramsdens Solicitors LLP, Ramsden Street, Huddersfield, HD1 2TH

Accounts Examiner: Simon Bostrom, FCIE, West Yorkshire Community Accounting Service, Stringer House, 34 Lupton Street, Leeds, LS10 2QW.

Membership

The members of LAQM are those persons whose names are for the time being recorded in the official register maintained in accordance with the Quaker Faith and Practice Britain Yearly Meeting.

| | | | |
|-------------------|-----|--------|-----|
| Membership (2022) | 173 | (2021) | 176 |
|-------------------|-----|--------|-----|

Governance and Governing Document.

The Leeds Area Quaker Meeting (LAQM) Governing Document was adopted in December 2008 and reviewed in February 2018. Previously an excepted charity, LAQM was registered with the Charity Commission on 26 February 2010. In addition to the Governing Document adopted in 2008 there is a Charity Scheme which brings together all the former trusts relating to previous Monthly Meetings into the current Area Meeting. This can be described as “The scheme governing the charities now known together as Leeds Area Quaker Meeting (1134542) and altering or affecting part of Brighouse, Leeds and Settle Buildings Charity (228684) dated 31st March 2015”

Britain Yearly Meeting (BYM) is the final constitutional authority of the Religious Society of Friends in Great Britain. Its membership consists of all those who belong to the Quaker Area Meetings. LAQM is one of 70 constituent Area Meetings within Britain Yearly Meeting.

The object of LAQM is the furtherance in Leeds and beyond of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain, or Britain Yearly Meeting (BYM). There are seven clauses set out in the charity’s governing document which describe these ways more fully:

- strengthening the life and witness of Quaker meetings both in the area of Leeds Area Quaker Meeting and beyond;
- spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- undertaking Quaker service for the relief of suffering at home and abroad;
- funding the concerns that Quaker meetings in the area of Leeds Area Quaker Meeting or beyond have adopted or agreed to support;
- providing for the pastoral care of individual members and attenders including assistance to those in need and for education;

- maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
- administering and maintaining the organisation of Leeds Area Quaker Meeting and contributing to the support of Britain Yearly Meeting.

Trustees Governance

Trustees of LAQM are appointed in accordance with the charity's governing document, which states:

The Area Quaker meeting shall appoint from its membership a body of trustees not ordinarily fewer than five or more than fifteen persons.

i. The trustees shall so far as practicable include the Area Quaker meeting treasurer and representatives of each meeting contained within the Area Quaker meeting, but not the clerk of the Area Quaker meeting, nor any employee of the Area Quaker meeting.

ii. One trustee, but not the Area Quaker meeting treasurer, shall be appointed by Area Quaker meeting in session to act as clerk to the trustees.

The appointments shall be reviewed at intervals not exceeding three years. A trustee can be reappointed on no more than two occasions to give an unbroken term of service as a trustee of the Area Quaker meeting not exceeding nine years. That person cannot then be reappointed as a trustee of that Area Quaker meeting until three years have elapsed after the end of the last period of service in that capacity.

The following trustees served in the reporting period 1st January-31st

Trustee Appointments 2022

Sophie Bevan from 07/07/21 1st term, ends 31/12/2024 (Unattached)
Peter Coltman 1st term, ends 31/12/2023 (LAQMT Clerk) (Adel)
Pat Gerwat from 4/5/21 1st term, ends 31/12/2022 (Adel)
Tricia Griffin from 05/09/21 1st term, ends 31/12/2023 (Carlton Hill)
David Griffiths 1st term ends 31/12/2022 (Rawdon)
Diana Jakeways 2nd term, ends 31/12/2022 (Ilkley and LAQM Treasurer)
Christine Middleton 2nd term ends 31/12/2024 (Roundhay)
Martin Schweiger 1st term ends 31/12/2022 (Roundhay)
Chris Staynes 1st term ends 31/12/23 (Gildersome)

Data Protection: Keith Mollison is serving in this role as part of his duties as Assistant Clerk (Membership)

December 2021

Trustees, Observers and Co-Treasurers are each required to sign Register of Interest statements annually.

LAQM Area Meeting Office Holders 2022

Clerk: Martin Ford

Assistant Clerk (membership): Keith Mollison

Clerk of Trustees: Peter Coltman

LAQM Treasurer: Diana Jakeways

Safeguarding Coordinators: Sarah Coltman, Anita Link, Christine Middleton, Ruth Woodhead

Safeguarding Trustee : Christine Middleton

The following Trustees were appointed to serve in 2023

Trustee Appointments 2023

Sophie Bevan 1st term ends 31/12/2024 (Unattached)
Tracey Bland 1st term ends 31/12/2025 (Carlton Hill) (clerk designate)
Peter Coltman 1st term, ends 31/12/2023 (LAQMT Clerk) (Adel) Oversight of Property, Employment and Investment
Ken Forrest 1st term, ends 31/12/2025 (Carlton Hill) Oversight of Property
Pat Gerwat 2nd term, ends 31/12/2025 (Adel) Oversight of Employment
Tricia Griffin 1st term, ends 31/12/2023 (Carlton Hill)
David Griffiths 2nd term, ends 31/12/2025 (Rawdon) Oversight of Grants
Paul Ellis 1st term, ends 31/12/2025 (Roundhay)
Diana Jakeways 2nd term, ends 31/12/2023 (LAQM Treasurer) (Ilkley)



Part 2 Trustee Report -

This is the 2022 Annual Report and examined, but un-audited, Accounts for Leeds Area Quaker Meeting (LAQM) of the Religious Society of Friends (Quakers) in Britain. The report covers the period from 1 January to 31 December 2022.

Quaker Meetings for Leeds Area

One of the primary ways we fulfil our charitable purpose is through the regular holding of public meetings for worship in the manner of Friends: it is the leadings in these meetings for worship that inform and nurture our spiritual development and the action that springs from it. During 2022, meetings for worship were organised at the following locations and at the days and times indicated.

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Adel Friends Meeting House New Adel Lane, Leeds, LS16 6AZ tel: 0113 289 9626 Meeting for Worship: Sundays, 10.45 am Otley Quaker Meeting The Courthouse, Courthouse St, Otley, LS21 3AN. For details, telephone: 0113 318 8084 Meeting for Worship: 10:45 am on first Sunday of every month | Carlton Hill Friends Meeting House 188 Woodhouse Lane, Leeds, LS2 9DX tel: 0113 242 2208 Meeting for Worship: Sundays, 10.45 am first Thursday of the month, 6.00 pm fourth Sunday of the month, 9.30 am | Gildersome Friends Meeting House 75 Street Lane, Gildersome, Leeds, LS27 7HX tel: 0113 285 2466 Meeting for Worship: Sundays, 10.45 am | Roundhay Friends Meeting House 136 Street Lane, Leeds, LS8 2BW tel: 0113 293 3684 Meeting for Worship: Sundays, 10.45 am |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ilkley Friends Meeting House Queens Road, Ilkley, Leeds, LS29 9QJ tel: 01943 600806 or 01943 601181 Meeting for Worship: Sundays, 10.30 am | Rawdon Friends Meeting House Quakers Lane, Rawdon, Leeds, LS19 6HU tel: 0113 250 4904 Meeting for Worship: Sundays, 10.45 am | Leeds University, Leeds LS2 9JT Claire Chapel, The Emmanuel Centre. Staff and students from the University of Leeds and Leeds Beckett University are welcome. Meeting for Worship: Tuesdays, 1.05pm | Bedford Court Extra Care Housing and Residential Home Olive Lodge, Broadgate Lane, Horsforth, Leeds LS18 4SE Meeting for Worship: first and third Wednesdays, 10.30am |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Area and Local Meeting Activities

2022 was the year in which we recovered from the pandemic. Many Meetings continued to use Zoom, at least for some of their Meetings for Worship. While blended Meetings allowed the housebound to join in worshipping, some felt that the technology was a distraction and preferred Meetings for Worship by Zoom to be separate. All Meetings were delighted at renewed opportunities for outreach and were glad to welcome new visitors to their Meetings. We are glad that the national Society of Friends has decided to establish a regional 'hub' in premises attached to Carlton Hill Meeting.

However, we are still confronted with the challenge of a declining and ageing membership. We have too many Meetings, each with its own demands, so that we continue to have difficulty in finding individuals to do the jobs entailed. Some Meetings have consequently restructured themselves with varying success. Rawdon has abolished its Elders and Overseers group, the responsibility being devolved to all members, though the co-ordination of pastoral care rests with one individual who is also the Safeguarding Officer. Ilkley experimented with replacing its traditional committee structure with four broader groups but felt that this was only partially successful.

The Area Meeting agreed to house a refugee family from Ukraine who took up residence in the flat at Roundhay Meeting. Financial support for this project in 2022 came partly from individual gifts and Local Meeting donations and partly from a Leeds City Council *Homes for Ukraine* grant. We were reminded that the UK is also host to refugees from other parts of the world and so set aside 25% of the money donated by individuals Friends to give to a local charity which supports refugee housing needs.

Trustee Business in 2022

Throughout 2022, trustees met six times to conduct the work of the charity. Because much of this has to be devolved to individual meetings, we have a memorandum of understanding which defines where responsibilities lie.

Our clerk attended a meeting convened by Quakers in Yorkshire to consider whether the administrative burden laid on Area Meetings as charities could be reduced by merging them or amalgamating some functions.

Routine business includes the maintenance of property. Meeting Houses are reviewed every five years. In 2022, Adel and Carlton Hill were inspected and appropriate maintenance work undertaken. Appropriate training has been undertaken.

Safeguarding

Safeguarding matters are dealt with through the area-wide Safeguarding Group. There were no safeguarding incidences in 2022. We have adopted a new Safeguarding Policy which had been developed by Friends House and which is accompanied by a toolkit. Appropriate training has been undertaken.

Reserves policy

Our reserves policy was formally adopted on 16th May 2018 and amended on 20th November 2018.

The policy is to hold at Local Meeting level:

- *a current reserve of 50% of normal expenditure plus a reserve equal to 50% of rents from investments properties (to account for void rental periods); plus*
- *a capital reserve of 100% of the planned capital expenditure for the next 12 months plus any anticipated capital expenditure in excess of £10,000 in the next 5 years.*

At Area Meeting level, the following Central reserves will be maintained, subject to annual review:

- *50% of the anticipated external expenditure for the coming year of the Central Fund*
- *100% of the annual small grants budget*
- *Such other amount as the trustees may from time to time deem appropriate having regards to the currently perceived risks.*

The Area Meeting reserves will be the sum of the local meeting reserves and the Central reserves. The acceptable range of reserves shall lie between a £20,000 deficit and a £50,000 surplus on the calculated figure.

The reserves will be maintained by an annual review by the treasurers and reported to the trustees, and by the discipline of setting aside a proportion of the rebuilding costs of our various buildings into the Building Futures Fund each year.

Building Futures Fund

This fund is held in a Leeds City Credit Union account from which we do not take interest so that it can be used to good effect while not required by LAQM.

Local meetings contributed £17,600 to the fund in 2022. Payments of £14,000 were made to Adel Meeting to deal with issues raised in the quinquennial property review.

The value of the fund at the year-end was £113,560

Grants

Income from our investments feeds into our Small Grants Fund, while collections by meetings and donations from individuals finance the Friends Action on Poverty Fund. The Grants sub-committee of the Trustees continued to meet to consider applications on a smaller scale to these two funds from organisations and individuals in need throughout the year. For non-Quaker organisations trustees accept Minutes from the Grants Subcommittee giving reasons for the donations. All of these Minutes were accepted by trustees in 2022

Trustees agreed the following grants in 2022

| Grants to non-Quaker organisations | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Solace (Professional support for refugees and asylum seekers dealing with mental trauma) | £990 |
| Bahar (to support this community-based voluntary organization's registration process to become a charity together with identification and training of trustees) | £1840 |
| Leeds Christian Community Trust (provides governance, infrastructure and development support to local initiatives looking to make a difference in Leeds.) | £3000 |
| Circles of Life Women Together (a "Moving Forward Group" for women and girls who have experienced or been affected by gendered violence.) | £990 |
| Though Our Eyes (to set up an inclusive, not-for-profit music group that enables people with or without disabilities to come together and socialize over a shared interest in music) | £400 |
| SEALS (outdoor walks with volunteers for refugees and asylum seekers: to provide opportunities for socialization / integration and to practise speaking English while benefitting from interacting with the natural | £500 |

| | |
|---------------------|-------|
| environment) | |
| Individuals in need | £1100 |

In addition to the Grants made at Area Meeting level, some Local Meetings hold collections for, or pass on funds on behalf of individuals to, various charities throughout the year. In 2022 these were as follows:

| | |
|-----------------------------|-------|
| Acting as agent for: | |
| BYM | £620 |
| Quaker organisations | £1876 |
| Non-Quaker organisations | £6498 |

Public Benefit Statement

In summary, the Trustees have demonstrated above how LAQM complies with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit, through

- Regular holding of public Meetings for Worship;
- Provision of information about the Quaker way through Quaker Quest, discussion and study groups and literature, participation in Quaker week and National Heritage Day;
- Maintaining Meeting Houses which are used by many different groups and are of value to the local community; and
- Promoting and enabling donations in cash and kind to organisations in the UK and overseas working to support causes whose values accord with the aims and objectives of the Charity.

Financial Review of 2022

The financial position of LAQM is shown in Section 3 of this report. Most activities within the Area Meeting are undertaken on a delegated basis by Local Meetings.

Each Local Meeting has its own treasurer. Local Meeting accounts are consolidated to produce the Leeds Area Quaker Meeting financial statements. The 2022 accounts consolidation activity has been undertaken again by West Yorkshire Community Accounting Service (WYCAS), Stringer House, 34 Lupton Street, Leeds, LS10 2QW.

During 2022, Trustees encouraged Local Meetings to seek to achieve fund-raising targets to raise money in support of the centrally-managed work of the Religious Society of Friends (Quakers) in Britain; the work of the Northern Friends Peace Board; Quaker collective activity in Leeds; and in support of Quakers in Yorkshire which emphasizes opportunities for Children and Young People and wider outreach.

In relation to support of the centrally-managed work the sum of £250 per member was advised and attained to provide our yearly quota for BYM. Overall this represents an excellent achievement to enable the central charitable work in the UK and overseas to be conducted on behalf of all Quakers in Britain.

The net movement of funds for the year was (£64,354) comprising (£32,480) on restricted funds and (£31,874) on unrestricted funds. (£54,577) represents losses on investments. According to our reserves policy we should hold around £307,925 at the year end. Our unrestricted free reserves were £313,990 on 31.12.2022, which falls within the range of £287,925 to £357,925 specified in the policy.

Approval and Submission

Finalised by Trustees on: 6th July, 2023

Submitted to LAQM on: 10th July 2023

Submitted to Britain Yearly Quaker Meeting Recording Clerk's Office on: 11th July, 2023

Submitted to the Charities Commission on: 11th July, 2023

This report and accounts were approved by Trustees on 6th July, 2023 and signed on their behalf by:

Peter Coltman

Trustee and Clerk of Trustees

Diana Jakeways

Trustee and Treasurer

Leeds Area Quaker Meeting

Independent examiner's report to the trustees of Leeds Area Quaker Meeting

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the 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 charity as required by section 130 of the Charities
- 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.

Signed:

Name: Simon Bostrom FCIE

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House

34 Lupton Street

Leeds

LS10 2QW

| Leeds Area Quaker Meeting | | | | | |
|----------------------------------------------------|-----|-------|------------------|-----------------|------------------|
| Statement of Financial Activities | | | | | |
| (including summary income and expenditure account) | | | | | |
| for the year ended 31 December 2022 | | | | | |
| | | Notes | | | |
| | | | 2022 | 2022 | 2022 |
| | | | Unrestricted | Restricted | Total |
| | | | funds | funds | funds |
| | | | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | | | 79,514 | 15,775 | 95,289 |
| Letting of Meeting House | | | 74,782 | - | 74,782 |
| Activities | | | 140 | - | 140 |
| Rent from investment property | | | 30,272 | - | 30,272 |
| Interest and dividends | | | 963 | 2,147 | 3,110 |
| Other receipts | | | 546 | 1,661 | 2,207 |
| Total income | | | 186,217 | 19,583 | 205,800 |
| Expenditure on: | | | | | |
| Cost of fundraising | | | | | |
| | | | - | - | - |
| Investment management costs | | | 2,346 | 3,058 | 5,404 |
| Maintenance of investment property | | | 5,686 | - | 5,686 |
| Charitable activities | | | | | |
| Property maintenance | | | 55,942 | 927 | 56,869 |
| Alterations and major repairs | | | - | - | - |
| Administration and consultancy | | | 2,762 | 81 | 2,843 |
| Utilities, services and insurance | | | 27,618 | - | 27,618 |
| Salaries, NI and pensions | (2) | | 28,354 | - | 28,354 |
| Library | | | 1,321 | - | 1,321 |
| Outreach | | | 756 | - | 756 |
| Committees and conferences | | | 4,777 | - | 4,777 |
| Grants payable | | | 100 | 8,970 | 9,070 |
| Activities | | | 9,807 | 4,281 | 14,088 |
| Northern Friends Peace Board (NFPB) quota | | | 1,730 | - | 1,730 |
| Donations to Yearly Meeting | | | 44,000 | - | 44,000 |
| Donations to other Quaker groups | | | 2,790 | - | 2,790 |
| Non-Quaker donations | | | 3,905 | - | 3,905 |
| Depreciation | | | 4,926 | - | 4,926 |
| Governance costs | | | | | |
| Accountancy and independent examination | | | 1,440 | - | 1,440 |
| Total expenditure | | | 198,260 | 17,317 | 215,577 |
| Net gains/(losses) on investments | | | (23,331) | (31,246) | (54,577) |
| Net income / (expenditure) | | | (35,374) | (28,980) | (64,354) |
| Transfers between funds | | | 3,500 | (3,500) | - |
| Net movement in funds | | | (31,874) | (32,480) | (64,354) |
| Fund balances brought forward | | | 4,642,848 | 263,807 | 4,906,655 |
| Fund balances carried forward | (3) | | 4,610,974 | 231,327 | 4,842,301 |

Leeds Area Quaker Meeting

Balance sheet

as at 31 December 2022

| | | 2022 | 2022 | 2022 | 2021 |
|--------------------------------------------------------------------------|-----------|------------------|----------------|------------------|------------------|
| | | Unrestricted | Restricted | Total | Total |
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | (4) | 4,138,194 | - | 4,138,194 | 4,143,120 |
| Investments | (5) | 158,790 | 217,875 | 376,665 | 434,753 |
| Total fixed assets | | 4,296,984 | 217,875 | 4,514,859 | 4,577,873 |
| Current assets | | | | | |
| Debtors and prepayments | (6) | 105 | - | 105 | 620 |
| Cash at bank and in hand | (7) | 315,325 | 13,452 | 328,777 | 331,592 |
| Total current assets | | 315,430 | 13,452 | 328,882 | 332,212 |
| Current liabilities: | | | | | |
| amounts falling due within one year | | | | | |
| Creditors and accruals | (8) | 1,440 | - | 1,440 | 3,430 |
| Total current liabilities | | 1,440 | - | 1,440 | 3,430 |
| Net current assets / (liabilities) | | 313,990 | 13,452 | 327,442 | 328,782 |
| Net assets | | 4,610,974 | 231,327 | 4,842,301 | 4,906,655 |
| Funds | | | | | |
| Unrestricted funds | | 4,610,974 | - | 4,610,974 | 4,642,848 |
| Restricted funds | | - | 231,327 | 231,327 | 263,807 |
| Total funds | | 4,610,974 | 231,327 | 4,842,301 | 4,906,655 |
| The financial statements were approved by the board of trustees on | | | | | |
| Signed: | (Trustee) | | | | |
| Name: | | | | | |

Leeds Area Quaker Meeting

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

| | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|----------------|
| Leeds Area Quaker Meeting | | | | | | |
| Notes to the accounts continued | | | | | | |
| for the year ended 31 December 2022 | | | | | | |
| | | | | | | |
| 2 Staff costs and numbers | | | | 2022 | 2021 | |
| | | | | £ | £ | |
| Gross salaries | | | | 25,976 | 29,248 | |
| Pensions | | | | 1,999 | 1,945 | |
| Payroll charges | | | | 379 | 299 | |
| | | | | <u>28,354</u> | <u>31,492</u> | |
| | | | | | | |
| The average number of employees during the year was 2.6, being an average of 1 full time equivalent (2021: 3, 1.1 FTE). There were no employees with emoluments above £60,000. | | | | | | |
| | | | | | | |
| Residential wardens were employed at Carlton Hill and Roundhay. In addition to the above, residential wardens receive subsidised accommodation. | | | | | | |
| | | | | | | |
| Defined contribution pension scheme | | | | 2022 | 2021 | |
| | | | | £ | £ | |
| Costs of the scheme to the charity for the year | | | | 1,999 | 1,945 | |
| Amount of any contributions outstanding at the year end | | | | - | - | |
| Amount of any contributions prepaid at the year end | | | | - | - | |
| | | | | | | |
| 3 Restricted funds | | | Balance b/f | Incoming | Outgoing | Transfers |
| | | | £ | £ | £ | £ |
| Friends Action on Poverty | | | 5,902 | 3,303 | 2,090 | - |
| LAQM Trust fund | | | 250,900 | 1,360 | 34,385 | - |
| Small grants fund | | | 7,005 | 2,782 | 6,780 | - |
| Refugee appeal | | | - | 9,338 | 4,381 | (1,627) |
| LCC Ukraine support fund | | | - | 2,800 | 927 | (1,873) |
| | | | <u>263,807</u> | <u>19,583</u> | <u>48,563</u> | <u>(3,500)</u> |
| | | | | | | |
| Fund name | | | Purpose of restriction | | | |
| Friends Action on Poverty | | | To provide grants to individuals or organisations in the Leeds area to relieve poverty. | | | |
| LAQM Trust fund | | | This fund was formerly managed as a separate charity but was merged with LAQM on 30 December 2012. The object of the fund is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the vicinity of Leeds and Ilkley and beyond. Most of the fund balance is in investments and the income is the growth on that investment. | | | |
| Small grants fund | | | To assist voluntary and charitable organisations running projects in line with Quaker values of Truth, Simplicity, Sustainability, Peace and Equality. The income is a combination of donations, gift aid, dividends and income from solar panels. | | | |
| Refugee appeal | | | Donations from fundraising appeal towards supporting refugees. The transfer represents a proportion of the loss of rental income from the Roundhay investment property used for the Ukrainian family programme. | | | |
| LCC Ukraine support fund | | | Grant towards the cost of hosting a Ukrainian family. The transfer represents a proportion of the loss of rental income from the Roundhay investment property used for the programme. | | | |

| | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| Leeds Area Quaker Meeting | | | | | | | | | | | | |
| Notes to the accounts continued | | | | | | | | | | | | |
| for the year ended 31 December 2022 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 4 Tangible assets | | | | | | | | | | | | |
| EquipmentLand and buildingsTotal | | | | | | | | | | | | |
| Cost£££ | | | | | | | | | | | | |
| At 1 January 202224,6274,131,7494,156,376 | | | | | | | | | | | | |
| Additions- - - | | | | | | | | | | | | |
| At 31 December 202224,6274,131,7494,156,376 | | | | | | | | | | | | |
| Depreciation | | | | | | | | | | | | |
| At 1 January 202213,256-13,256 | | | | | | | | | | | | |
| Charge for year4,926-4,926 | | | | | | | | | | | | |
| At 31 December 202218,182-18,182 | | | | | | | | | | | | |
| Net book value | | | | | | | | | | | | |
| At 31 December 20226,4454,131,7494,138,194 | | | | | | | | | | | | |
| At 31 December 202111,3714,131,7494,143,120 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 5 Fixed assets investments | | | | | | | | | | | | |
| 202220222021 | | | | | | | | | | | | |
| Listed investmentsTotalTotal | | | | | | | | | | | | |
| £££ | | | | | | | | | | | | |
| Balance b/f434,753434,753411,505 | | | | | | | | | | | | |
| Additions- -25,000 | | | | | | | | | | | | |
| (Disposals)- -(33,167) | | | | | | | | | | | | |
| Gain / (loss) on revaluation(54,577)(54,577)35,731 | | | | | | | | | | | | |
| Income generated2,8792,8792,109 | | | | | | | | | | | | |
| (Income transferred out)(1,106)(1,106)(1,218) | | | | | | | | | | | | |
| (Management fees)(5,284)(5,284)(5,207) | | | | | | | | | | | | |
| Total376,665376,665434,753 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| When the various properties owned by the charity were revalued in January 2017 the investment element and the programme related elements were not split. | | | | | | | | | | | | |
| It is not possible estimate these values with sufficient degree of certainty and so all of the charity's properties have been included within fixed assets. | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 6 Debtors and prepayments | | | | | | | | | | | | |
| 20222021 | | | | | | | | | | | | |
| ££ | | | | | | | | | | | | |
| Debtors105620 | | | | | | | | | | | | |
| 105620 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 7 Cash at bank and in hand | | | | | | | | | | | | |
| 20222021 | | | | | | | | | | | | |
| ££ | | | | | | | | | | | | |
| Cash at bank328,688331,592 | | | | | | | | | | | | |
| Cash in hand89- | | | | | | | | | | | | |
| 328,777331,592 | | | | | | | | | | | | |

Leeds Area Quaker Meeting

Notes to the accounts continued
for the year ended 31 December 2022

| | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------|-------------|---------------|---------------|---------------|
| 8 Creditors and accruals | | | | 2022 | 2021 | |
| | | | | £ | £ | |
| Accruals | | | | 1,440 | 1,440 | |
| Other creditors | | | | - | 1,990 | |
| | | | | 1,440 | 3,430 | |
| | | | | | | |
| 9 Designated funds | | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
| | | £ | £ | £ | £ | £ |
| Ministry and Resources fund - divided into: | | | | | | |
| Sanctuary everywhere | | 17,253 | 67 | 2,256 | - | 15,064 |
| Enrichment fund | | 8,558 | 31 | 1,326 | - | 7,263 |
| | | 25,811 | 98 | 3,582 | - | 22,327 |
| | | | | | | |
| Fund name | | Reason for designation | | | | |
| Sanctuary everywhere | | To support the work carried out by the local meetings in relation to refugees and asylum seekers | | | | |
| Enrichment fund | | A fund to help support the life of local meetings and to enrich the spiritual life of the meetings. | | | | |
| | | | | | | |
| 10 Related party transactions | | | | | | |
| | | | | | | |
| Donations from trustees and related parties | | | | | | |
| The total aggregate value of unconditional donations to the charity from the trustees or related parties was approximately £7,405. | | | | | | |
| | | | | | | |
| Trustee expenses | | | | | | |
| No trustee received any expenses during this year or the previous year. | | | | | | |
| | | | | | | |
| Trustee remuneration and benefits | | | | | | |
| No trustee received any remuneration or benefit during this or the previous year. | | | | | | |
| | | | | | | |
| 11 Funds held as agent | | | Balance b/f | Incoming | Outgoing | Balance c/f |
| | | | £ | £ | £ | £ |
| Adel | | | - | - | - | - |
| Leeds | | | - | 1,130 | 1,130 | - |
| Carlton Hill | | | 269 | 1,188 | 1,330 | 127 |
| Ilkley | | | 30 | 11,119 | 10,716 | 433 |
| Rawdon | | | 122 | 655 | 606 | 171 |
| Roundhay | | | 390 | 1,377 | 1,767 | - |
| | | | 811 | 15,469 | 15,549 | 731 |
| | | | | | | |
| The funds represent donations raised on behalf of other organisations. | | | | | | |

Leeds Area Quaker Meeting

Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the year ended 31 December 2022

| | | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
|-----------------------------------------|--|------------------|------------------|-----------------|----------------|------------------|------------------|
| | | Unrestricted | Unrestricted | Restricted | Restricted | Total | Total |
| | | funds | funds | funds | funds | funds | funds |
| | | £ | £ | £ | £ | £ | £ |
| Income | | | | | | | |
| Donations and legacies | | 79,514 | 105,341 | 15,775 | 1,098 | 95,289 | 106,439 |
| Letting of Meeting House | | 74,782 | 29,694 | - | - | 74,782 | 29,694 |
| Activities | | 140 | 410 | - | - | 140 | 410 |
| Rent from investment property | | 30,272 | 27,883 | - | - | 30,272 | 27,883 |
| Interest and dividends | | 963 | 64 | 2,147 | 2,109 | 3,110 | 2,173 |
| Other receipts | | 546 | 1,830 | 1,661 | - | 2,207 | 1,830 |
| Total income | | 186,217 | 165,222 | 19,583 | 3,207 | 205,800 | 168,429 |
| Expenditure | | | | | | | |
| Cost of fundraising | | | | | | | |
| Investment management costs | | 2,346 | 5,382 | 3,058 | - | 5,404 | 5,382 |
| Maintenance of investment property | | 5,686 | - | - | - | 5,686 | - |
| Charitable activities | | | | | | | |
| Property maintenance | | 55,942 | 39,470 | 927 | - | 56,869 | 39,470 |
| Alterations and major repairs | | - | - | - | - | - | - |
| Administration and consultancy | | 2,762 | 4,401 | 81 | 96 | 2,843 | 4,497 |
| Utilities, services and insurance | | 27,618 | 21,711 | - | - | 27,618 | 21,711 |
| Salaries, NI and pensions | | 28,354 | 31,492 | - | - | 28,354 | 31,492 |
| Library | | 1,321 | 1,225 | - | - | 1,321 | 1,225 |
| Outreach | | 756 | - | - | - | 756 | - |
| Committees and conferences | | 4,777 | 1,480 | - | - | 4,777 | 1,480 |
| Grants payable | | 100 | 200 | 8,970 | 4,700 | 9,070 | 4,900 |
| Activities | | 9,807 | 3,534 | 4,281 | - | 14,088 | 3,534 |
| Northern Friends Peace Board (NFPB) | | 1,730 | 1,810 | - | - | 1,730 | 1,810 |
| Donations to Yearly Meeting | | 44,000 | 45,250 | - | - | 44,000 | 45,250 |
| Donations to other Quaker groups | | 2,790 | 2,115 | - | - | 2,790 | 2,115 |
| Non-Quaker donations | | 3,905 | 150 | - | - | 3,905 | 150 |
| Depreciation | | 4,926 | 4,926 | - | - | 4,926 | 4,926 |
| Governance costs | | | | | | | |
| Accountancy and independent examination | | 1,440 | 1,440 | - | - | 1,440 | 1,440 |
| Total expenditure | | 198,260 | 164,586 | 17,317 | 4,796 | 215,577 | 169,382 |
| Net gains/(losses) on investments | | (23,331) | 16,915 | (31,246) | 18,816 | (54,577) | 35,731 |
| Net income / (expenditure) | | (35,374) | 17,551 | (28,980) | 17,227 | (64,354) | 34,778 |
| Transfers between funds | | 3,500 | (2,336) | (3,500) | 2,336 | - | - |
| Net movement in funds | | (31,874) | 15,215 | (32,480) | 19,563 | (64,354) | 34,778 |
| Fund balances brought forward | | 4,642,848 | 4,627,633 | 263,807 | 244,244 | 4,906,655 | 4,871,877 |
| Fund balances carried forward | | 4,610,974 | 4,642,848 | 231,327 | 263,807 | 4,842,301 | 4,906,655 |

| | | | | | | | | | |
|---------------------------------------|------------------|----------------|------------------|----------------|-----------------|----------------|----------------|------------------|------------------|
| Leeds Area Quaker Meeting | | | | | | | | | |
| Income and expenditure by meeting | | | | | | | | | |
| for the year ended 31 December 2022 | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 |
| | Central | Adel | Carlton Hill | Gildersome | Ilkley | Rawdon | Roundhay | Building futures | Total funds |
| | £ | £ | £ | | £ | £ | £ | £ | £ |
| Income | | | | | | | | | |
| Income from: | | | | | | | | | - |
| Donations and legacies | 13,055 | 19,232 | 18,828 | 4,087 | 11,675 | 16,463 | 11,949 | - | 95,289 |
| Letting of Meeting House | - | 15,760 | 33,238 | 1,590 | 10,899 | 2,545 | 10,750 | - | 74,782 |
| Activities | - | - | 140 | - | - | - | - | - | 140 |
| Rent from investment property | - | 7,638 | 11,355 | 4,500 | - | 6,779 | - | - | 30,272 |
| Interest and dividends | 2,287 | 91 | 104 | - | 588 | - | 40 | - | 3,110 |
| Other receipts | 1,661 | - | - | - | - | - | 546 | - | 2,207 |
| Total income | 17,003 | 42,721 | 63,665 | 10,177 | 23,162 | 25,787 | 23,285 | - | 205,800 |
| Expenditure | | | | | | | | | |
| Cost of fundraising | | | | | | | | | |
| Investment management costs | 3,475 | - | 309 | - | 1,500 | 120 | - | - | 5,404 |
| Maintenance of investment property | - | 5,686 | - | - | - | - | - | - | 5,686 |
| Charitable activities | | | | | | | | | |
| Property maintenance | - | 19,531 | 2,170 | 4,595 | 12,777 | 9,699 | 8,097 | - | 56,869 |
| Alterations and major repairs | - | - | - | - | - | - | - | - | - |
| Administration and consultancy | 243 | 2,032 | 197 | 14 | 96 | 69 | 192 | - | 2,843 |
| Utilities, services and insurance | 6,469 | 3,541 | 6,865 | 1,124 | 2,324 | 2,380 | 4,915 | - | 27,618 |
| Salaries, NI and pensions | - | - | 28,092 | - | - | - | 262 | - | 28,354 |
| Library | - | 114 | 708 | 98 | 205 | 98 | 98 | - | 1,321 |
| Outreach | - | - | 756 | - | - | - | - | - | 756 |
| Committees and conferences | 2,596 | - | 1,569 | - | 612 | - | - | - | 4,777 |
| Grants payable | 9,070 | - | - | - | - | - | - | - | 9,070 |
| Activities | 12,429 | 483 | 802 | - | 164 | 185 | 25 | - | 14,088 |
| Northern Friends Peace Board (NFPB) | 1,730 | - | - | - | - | - | - | - | 1,730 |
| Donations to Yearly Meeting | 44,000 | - | - | - | - | - | - | - | 44,000 |
| Donations to other Quaker groups | 880 | 600 | 600 | 20 | 500 | 50 | 140 | - | 2,790 |
| Non-Quaker donations | - | 1,500 | - | - | 2,405 | - | - | - | 3,905 |
| Depreciation | 200 | 1,464 | 967 | 183 | 561 | - | 1,551 | - | 4,926 |
| Governance costs | | | | | | | | | |
| Accountancy and independent examiners | 1,440 | - | - | - | - | - | - | - | 1,440 |
| Total expenditure | 82,532 | 34,951 | 43,035 | 6,034 | 21,144 | 12,601 | 15,280 | - | 215,577 |
| Net gains/(losses) on investments | (36,000) | - | (3,207) | - | (15,370) | - | - | - | (54,577) |
| Net income / (expenditure) | (101,529) | 7,770 | 17,423 | 4,143 | (13,352) | 13,186 | 8,005 | - | (64,354) |
| Transfers | | | | | | | | | |
| Quota | 53,320 | (10,520) | (18,910) | (1,560) | (7,750) | (7,140) | (7,440) | - | - |
| Insurance | 6,469 | (1,029) | (1,742) | (1,148) | (954) | (913) | (683) | - | - |
| Into Building futures | - | (3,600) | (6,100) | (600) | (2,500) | (2,400) | (2,400) | 17,600 | - |
| From Building futures | - | 14,000 | - | - | - | - | - | (14,000) | - |
| Other transfers | 6,140 | (2,583) | - | - | (4,674) | (3,000) | 4,117 | - | - |
| Net movement in funds | (35,600) | 4,038 | (9,329) | 835 | (29,230) | (267) | 1,599 | 3,600 | (64,354) |
| Fund balances brought forward | 314,813 | 680,870 | 1,212,283 | 752,803 | 775,545 | 606,560 | 453,821 | 109,960 | 4,906,655 |
| Fund balances carried forward | 279,213 | 684,908 | 1,202,954 | 753,638 | 746,315 | 606,293 | 455,420 | 113,560 | 4,842,301 |
| | | | | | | | | | |
| Fixed assets | 598 | 658,957 | 1,113,397 | 733,304 | 611,093 | 583,045 | 437,800 | - | 4,138,194 |
| Investments | 247,535 | - | 22,050 | - | 107,080 | - | - | - | 376,665 |
| Debtors and prepayments | - | - | - | - | 105 | - | - | - | 105 |
| Bank and cash | 32,520 | 25,951 | 67,507 | 20,334 | 28,037 | 23,248 | 17,620 | 113,560 | 328,777 |
| Less creditors and accruals | (1,440) | - | - | - | - | - | - | - | (1,440) |
| Total funds | 279,213 | 684,908 | 1,202,954 | 753,638 | 746,315 | 606,293 | 455,420 | 113,560 | 4,842,301 |
| | | | | | | | | | |
| Funds held as agent | - | - | 127 | - | 433 | 171 | - | - | 731 |
| Bank balances including agent funds | 32,520 | 25,951 | 67,634 | 20,334 | 28,470 | 23,419 | 17,620 | 113,560 | 329,508 |