

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

England & Wales - Charity number 1184347

Details

Other names TCAM

Status Registered

Legal form CIO

Registered 2019-07-10

Register [View on the Charity Commission register](#)

Contact

Address Friends Meeting House
6 Skinnergate
Darlington
County Durham
DL3 7NB

Phone 07766758405

Email margotquaker@gmail.com

Activities

Objects: THE OBJECT OF TEESDALE AND CLEVELAND 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 TEESDALE AND CLEVELAND AREA MEETING AND BEYOND.

Activities: Regular holding of public Meetings for Worship in 6 centres. Service by Members on national and international Quaker bodies. Participation in work to promote Fair Trade, environmental concerns, support of asylum seekers, Food Bank, inter-faith and ecumenical relationships. Nurturing Children and Young People in Quaker ways, and programmes of education, discussion, and personal development.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Darlington
- Durham
- Middlesbrough
- North Yorkshire
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£147,838	£130,009	-	-
2023-12-31	£193,442	£149,328	-	-
2022-12-31	£146,414	£172,123	-	-
2021-12-31	£1,789,224	£0	£1,789,224	0
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Dorothy Willis		2021-01-01
Graham Easterlow		2025-01-01
Mark Andrew Sheffield		2022-03-19
Richard Lewis Morgan		2021-01-01

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)

England & Wales - Charity number 1184347

Accounts

Charity registration number 1184347 (England and Wales)

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS
SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Richard Morgan Dorothy Willis Mark Sheffield Graham Easterlow	(Appointed 1 January 2025)
Charity number	1184347	
Address for correspondence	Friends Meeting House 6 Skinnergate Darlington County Durham DL3 7NB	
Independent examiner	Mr J Yarrow FCA Allen Sykes Audit Limited 5 Henson Close South Church Enterprise Park Bishop Auckland Co Durham DL14 6WA	

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

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TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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

The Area Meeting is a charity established for the advancement of religion and other charitable purposes such as those that derive from or bear witness to the principles and practices of the Religious Society of Friends (Quakers). The principal activity is (normally) the holding of public meetings for worship in the constituent local meetings of Cotherstone, Darlington, Great Ayton, Middlesbrough, Norton and Osmotherley.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Covid pandemic has left a continuing mark. There are still challenges with voluntary tasks being harder to complete, and we would like to thank Helen Whittington, who manages our commercial properties in Darlington in addition to her voluntary responsibilities. We have begun to see a limited number of Friends able to offer skilled volunteer work and this is compounded by our aging membership. While trustees have considered the possibility of further paid help, we have thus been unable to find appropriate resources to facilitate this. We maintain a watchful brief on the situation.

Significant support has been provided to Local Meetings, In Norton, support was critical due to the loss of key members, and temporary Treasurer assistance was put in place to help stabilise their financial situation. This is a temporary measure and will be reviewed.

As an Area Meeting, we determine to maintain our commercial properties at Skinnergate, Darlington, not only for income but to contribute to the recovery of the historic street. 7 Skinnergate remains occupied by Indulgence, a longstanding beauty firm. 4 Skinnergate has been leased on a one-year license to Changes, which specializes in selling artwork. 6 Skinnergate has encountered past issues with leaking rainwater drains, but those have now been resolved, and space is used both for community activities and professional offices. The first-floor room of 6 Skinnergate is now let to three artists, bringing vibrancy to our property.

The future of the Osmotherley dormitory remains uncertain, but it is crucial to make it weathertight while we search for a potential use.

Local Meetings

We give thanks for signs of life and renewal in our Local Meetings, where we have been gladdened by an increase in new attenders drawn to our Quaker worship, alongside applications for Membership from some longer-standing attenders who feel led to deeper commitment among Friends. TCAM has faithfully supported a range of building works to sustain these vital centres of worship and fellowship, including new windows at Middlesbrough Meeting House and a new roof on the Osmotherley ancillary building. We continue to hold that Zoom worship offers continued access for those able to join remotely, enabling the Spirit to gather us across distances as we discern together. In this, we echo our shared leading that local meetings are the heart of our Quaker way, where Friends meet to worship, discern, and act on that which Love requires of us, nurturing structures fit for purpose amid the challenges of our time.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Cotherstone

In 2024, Cotherstone Meeting showcases a healthy attendance of 5 to 12 Friends weekly, with notable participation on special occasions. The Meeting has welcomed two new members from Weardale. Clerking duties were shared among three volunteers over the year, aided by a Correspondence Clerk. Communication has improved with the establishment of a WhatsApp group. Premises stewardship includes efforts toward biodiversity with a wildlife gardening scheme and the creation of a new bench. The library has expanded, and ethical decisions led to a banking switch to the Co-operative Bank for 2025. To enhance accessibility, monthly winter meetings are again held in the Barnard Castle Guides HQ. Additionally, successful Heritage Open Days were organized to celebrate early Quaker history, drawing approximately 50 visitors.

Darlington

The Darlington Meeting focused on nurturing its Quaker community in 2024, implementing no significant changes while revitalizing communal lunches with meaningful discussions on Quaker issues. Notable improvements include new gates and carpets to enhance safety and security. The establishment of a Meeting House Management Committee has streamlined practical management tasks. Reviving in-person Thursday Meetings for Worship has fostered steady attendance. The community participated in an Open Day in October, inviting public engagement with successful outcomes. Additionally, the Meeting organized a 'sock Sunday' donation event and a silent peace vigil. Plans to address tree management in the burial ground were finally resolved towards the year-end.

Great Ayton

In Great Ayton, attendance for Sunday Meetings for Worship remains stable, with 15-20 Friends and attenders present. Post-Covid, a structured Sunday reading has been introduced, fostering ministry and community discussions. Efforts to ensure shared responsibilities among aging members continue, supported by a succession plan for clerks. While hiring facilities remains steady, finances remain balanced. A technical survey of a significant beech tree confirmed its health. Collaborations with other local churches foster a unified Christian message. Communication efforts include public listings to attract attendance, along with considering a potential website creation.

Middlesbrough

Middlesbrough Meeting has 16 Friends and expect around 10-12 to attend blended Sunday worship. Business meetings continue on Zoom for ease of attendance. Community engagement has increased through regular bookings, including for Muslim pre-wedding celebrations and hosting a Repair Café, fostering warm inter-community interaction. The Meeting House dealt with a break-in but has since enhanced security with repairs to doors and windows. Plans for social craft events are underway to strengthen community ties.

Norton

Norton Meeting continues to hold blended Worship, with attendance typically at 5-8 Friends. The community has faced losses with the passing of valued members and the departure of others to France. Financial management has improved, aided by a temporary treasurer who has streamlined operations. Community efforts in the graveyard are thriving, including a successful seed-sharing project led by regional volunteers. The ongoing dedication of Friends fosters resilience, despite challenges.

Osmotherley

Osmotherley Meeting persists with Sunday gatherings, adapting attendance structures due to health and bereavement issues. Fundraising for Meeting House upgrades continues, focusing on accessibility. The Area Meeting has taken charge of refurbishing the dormitory block, with the roof repair planned for July 2024. Efforts for improved signage and access track upgrades are ongoing. Regular income comes from the renting of burial plots and weekly band rehearsals, alongside community support for overall upkeep and recovery from past environmental damages.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Crossing Boundaries

We are currently engaged in an exploration called Crossing Boundaries, in collaboration with three other Area Meetings: Cumberland, Northumbria, and Wensleydale and Swaledale. This initiative focuses on fostering closer co-operation, potentially leading to a single charity and set of trustees covering our broader area. While the idea of greater collaboration is appealing, there are doubts about how this project is structured—it doesn't have the formal backing of Britain Yearly Meeting like its predecessor RECAST did. Concerns also linger regarding how well trustees would maintain connections with individual local meetings if they covered a wider region.

Crossing Boundaries aims to address shared challenges of attracting Friends to fill roles within Area Meetings. Various models are being considered, ranging from forming a merged Area Meeting to establishing a new charity that oversees financial and property management while keeping existing Area Meetings autonomous. We anticipate more focused discussions and discernments on this initiative in 2025.

Financial review

As the charity operates primarily through its local Meetings, each of these has its own funds and bank account(s). The local Meeting accounts are consolidated into the overall accounts of the charity. Each local Meeting therefore has an annual expenditure and commitments, which are monitored by Trustees as the funds are essentially all part of the charity's funds. However, this means that each local Meeting is expected to carry its own reserves in accordance with the charity commission guidelines. The reserves policy applies, therefore, to the funds held for and directly controlled by the Area Meeting.

The policy is to hold in reserve sufficient funds for:

Property repairs (1 year) (2% of Insurance valuation as recommended by BYM) - £80,651

Running costs (1 year) (rates for potentially empty commercial properties) - £20,000

Professional services (1 year) - £18,180

making a total of £118,831. (The figures are based on estimates obtained in previous years but will not have changed significantly.)

At 31 December 2024 the charity had free reserves of £198,777, somewhat more than necessary, but Trustees continue to feel that this is desirable in view of considerable likely expenditure on the various works recommended by our Quinquennial Review of properties.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO).

The trustees who served during the year and up to the date of signature of the financial statements were:

Margot Lunnon (Resigned 31 December 2024)

Jane Booth (Resigned 2 January 2024)

Richard Morgan

Dorothy Willis

Mark Sheffield

Graham Easterlow (Appointed 1 January 2025)

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees are appointed by the Area Meeting in session, normally on nomination of the Nominations Committee. New Trustees are provided with a copy of the Governing Document and other information relating to their role, with referral to the website of Britain Yearly Meeting of Quakers in Britain which contains a handbook for Quaker Trustees. An indemnity clause in the Area Meeting insurance policy provides an indemnity for Trustees during their term of office.

The Trustees of Teesdale and Cleveland Area Meeting recognise that they are the accountable body for the Area Meeting, but the decision-making body is the Area Meeting itself. Despite Covid the trustees have still met during the year via Zoom. The meetings are conducted according to Quaker usage and so we have a Clerk rather than a Chair.

The grant-making policy of the Area Meeting, is discerned annually by the Area Meeting, following a recommendation to Trustees from the Treasuring Team and a subsequent Minute to the Area Meeting. Grants can be made to Britain Yearly Meeting and to other Quaker charities whose objects conform to the objects of the Society.

The trustees' report was approved by the Board of Trustees.

Dorothy E. Willis

Dorothy Willis
Trustee

Date: *4.2.26*

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the trustees on my examination of the financial statements of Teesdale and Cleveland Area Meeting Of The Religious Society of Friends (Quakers) in Britain (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Mr J Yarrow FCA
Independent examiner

Allen Sykes Audit Limited

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

Dated: 12th February 2026

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN
BRITAIN**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024	Restricted Endowment funds 2024	Total 2024	Unrestricted funds 2023	Restricted Endowment funds 2023	Total 2023
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	32,794	345	33,139	77,410	1,511	78,921
Other trading activities	4	105,979	-	105,979	96,472	-	96,472
Investments	5	9,065	92	17,945	8,078	59	16,518
Other income	6	-	-	-	1,531	-	1,531
Total income and endowments		147,838	437	157,063	183,491	1,570	193,442
Expenditure on:							
Raising funds	7	1,892	-	14,570	1,439	-	14,188
Charitable activities	8	128,117	19,630	147,747	134,686	454	135,140
Total expenditure		130,009	19,630	162,317	136,125	454	149,328
Net gains/(losses) on investments	14	(1,284)	-	(5,352)	9,091	-	38,077
Net income/(expenditure)		16,545	(19,193)	(10,606)	56,457	1,116	82,191
Transfers between funds		7,975	900	-	7,140	960	-
Net movement in funds	10	24,520	(18,293)	(10,606)	63,597	2,076	82,191

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN
BRITAIN**

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds	Restricted funds	Endowment funds	Total	Unrestricted funds	Restricted funds	Endowment funds	Total
Notes	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Reconciliation of funds:								
Fund balances at 1 January 2024	456,499	80,317	1,181,328	1,718,144	392,902	78,241	1,164,810	1,635,953
Fund balances at 31 December 2024	481,019	62,024	1,164,495	1,707,538	456,499	80,317	1,181,328	1,718,144

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	16		816,395		808,599
Investments	17		576,964		587,271
			<u>1,393,359</u>		<u>1,395,870</u>
Current assets					
Debtors	18	7,084		4,653	
Cash at bank and in hand		314,851		328,863	
			<u>321,935</u>	<u>333,516</u>	
Creditors: amounts falling due within one year	19	(7,756)		(11,242)	
Net current assets			<u>314,179</u>		<u>322,274</u>
Total assets less current liabilities			<u>1,707,538</u>		<u>1,718,144</u>
The funds of the charity					
Endowment funds	20		1,164,495		1,181,328
Restricted income funds	21		62,024		80,317
Unrestricted funds			481,019		456,499
			<u>1,707,538</u>		<u>1,718,144</u>

The financial statements were approved by the trustees on 4.2.26

Dorothy E. Willis
 Dorothy Willis
 Trustee

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Teesdale and Cleveland Area Meeting Of The Religious Society of Friends (Quakers) in Britain is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% & 10% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	31,794	345	32,139	40,791	1,511	42,302
Legacies receivable	1,000	-	1,000	-	-	-
Transfer in of assets of Cotherstone Cottages Trust	-	-	-	36,619	-	36,619
	<u>32,794</u>	<u>345</u>	<u>33,139</u>	<u>77,410</u>	<u>1,511</u>	<u>78,921</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	<u>105,979</u>	<u>96,472</u>

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

5	Income from investments	Unrestricted funds		Restricted Endowment funds		Total		Unrestricted funds		Restricted Endowment funds		Total	
		2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
	Income from listed investments	2,835		-		8,788		2,052		-		8,381	
	Other income	6,230		92		-		6,026		59		-	
		<u>9,065</u>		<u>92</u>		<u>8,788</u>		<u>8,078</u>		<u>59</u>		<u>8,381</u>	
								<u>11,623</u>		<u>11,623</u>		<u>10,433</u>	
								<u>6,322</u>		<u>6,322</u>		<u>6,085</u>	
								<u>17,945</u>		<u>17,945</u>		<u>16,518</u>	

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	1,531

7 Raising funds

	Unrestricted funds 2024 £	Endowment funds general 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds general 2023 £	Total 2023 £
Depreciation and impairment	-	9,000	9,000	-	9,000	9,000
Investment management	1,892	3,678	5,570	1,439	3,749	5,188
	<u>1,892</u>	<u>12,678</u>	<u>14,570</u>	<u>1,439</u>	<u>12,749</u>	<u>14,188</u>

8 Expenditure on charitable activities

	Quaker activities 2024 £	Quaker activities 2023 £
Direct costs		
Donations	8,760	6,210
Materials and Supplies	2,884	3,191
Bursaries	1,390	394
Other costs	973	2,870
	<u>14,007</u>	<u>12,665</u>
Share of support and governance costs (see note 9)		
Support	130,440	114,710
Governance	3,300	7,765
	<u>147,747</u>	<u>135,140</u>
Analysis by fund		
Unrestricted funds	128,117	134,686
Restricted funds	19,630	454
	<u>147,747</u>	<u>135,140</u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	2,284	-	2,284	1,606	-	1,606
Repairs and maintenance	56,434	-	56,434	44,083	-	44,083
Utilities	37,007	-	37,007	33,847	-	33,847
Other premises costs	10,964	-	10,964	22,564	-	22,564
Insurance	9,255	-	9,255	7,397	-	7,397
Legal and professional	10,011	-	10,011	2,576	-	2,576
Other costs	4,485	-	4,485	2,637	-	2,637
Accountancy	-	3,300	3,300	-	7,730	7,730
Other costs	-	-	-	-	35	35
	<u>130,440</u>	<u>3,300</u>	<u>133,740</u>	<u>114,710</u>	<u>7,765</u>	<u>122,475</u>
Analysed between						
Charitable activities	<u>130,440</u>	<u>3,300</u>	<u>133,740</u>	<u>114,710</u>	<u>7,765</u>	<u>122,475</u>

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,300	3,000
Depreciation of owned tangible fixed assets	11,284	10,606
	<u>14,584</u>	<u>13,606</u>

11 Independent examiner's fees

	2024	2023
	£	£
Fees payable to the charity's independent examiner		
Examination of the charity's annual accounts	3,300	3,000
	<u>3,300</u>	<u>3,000</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

14 Gains and losses on investments

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Gains/(losses) arising on:						
Revaluation of investments	(1,284)	(4,068)	(5,352)	9,091	28,986	38,077

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 January 2024	828,471
Additions	19,080
At 31 December 2024	847,551
Depreciation and impairment	
At 1 January 2024	19,872
Depreciation charged in the year	11,284
At 31 December 2024	31,156
Carrying amount	
At 31 December 2024	816,395
At 31 December 2023	808,599

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	587,271
Additions	9,963
Valuation changes	(5,352)
Disposals	(14,918)
At 31 December 2024	<u>576,964</u>
Carrying amount	
At 31 December 2024	<u>576,964</u>
At 31 December 2023	<u>587,271</u>

18 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	7,084	4,653
	<u>7,084</u>	<u>4,653</u>

19 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	36	3,072
Other creditors	4,370	4,370
Accruals and deferred income	3,350	3,800
	<u>7,756</u>	<u>11,242</u>

20 Endowment funds

Endowment funds represent assets which must be held permanently by the charity.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 December 2024 £
Permanent endowments						
Capital Fund	1,181,328	8,788	(12,678)	(8,875)	(4,068)	1,164,495
	<u>1,181,328</u>	<u>8,788</u>	<u>(12,678)</u>	<u>(8,875)</u>	<u>(4,068)</u>	<u>1,164,495</u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Endowment funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Permanent endowments						
Capital Fund	1,164,810	8,381	(12,749)	(8,100)	28,986	1,181,328

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Guisborough Charity Fund	4,681	437	(1,450)	900	4,568
Major Repairs	50,000	-	-	-	50,000
Sawell Family Fund	1,300	-	-	-	1,300
Osmotherley Building Fund	24,336	-	(18,180)	-	6,156
	<u>80,317</u>	<u>437</u>	<u>(19,630)</u>	<u>900</u>	<u>62,024</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Guisborough Charity Fund	3,863	312	(454)	960	4,681
Major Repairs	50,000	-	-	-	50,000
Sawell Family Fund	1,300	-	-	-	1,300
Osmotherley Building Fund	23,078	1,258	-	-	24,336
	<u>78,241</u>	<u>1,570</u>	<u>(454)</u>	<u>960</u>	<u>80,317</u>

Purpose of restricted funds

Guisborough Charity Fund - Funding provided for specific purpose;

Major Repairs - To fund future repairs expenditure;

Sawell Family Fund - To fund the architects and surveyors fees in relation to work required to provide disabled access;

Osmotherley Building Fund - To fund future expenditure on Osmotherley meeting house.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Osmotherley Building Fund	16,759	-	-	-	-	16,759
Cotherstone Cottages Trust	36,619	-	-	-	-	36,619
General funds	403,121	147,838	(130,009)	7,975	(1,284)	427,641
	<u>456,499</u>	<u>147,838</u>	<u>(130,009)</u>	<u>7,975</u>	<u>(1,284)</u>	<u>481,019</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Osmotherley Building Fund	16,759	-	-	-	-	16,759
Cotherstone Cottages Trust	-	36,619	-	-	-	36,619
General funds	376,143	146,872	(136,125)	7,140	9,091	403,121
	<u>392,902</u>	<u>183,491</u>	<u>(136,125)</u>	<u>7,140</u>	<u>9,091</u>	<u>456,499</u>

Purpose of designated funds

Osmotherley Building Fund - Unrestricted income held to be used to fund expenditure on Osmotherley meeting house.

Cotherstone Cottages Trust - Unrestricted income held to be used for the purpose of relieving need of any individual friend, particularly those residing in Cotherstone.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	90,395	-	726,000	816,395
Investments	138,469	-	438,495	576,964
Current assets/(liabilities)	252,155	62,024	-	314,179
	<u>481,019</u>	<u>62,024</u>	<u>1,164,495</u>	<u>1,707,538</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	73,599	-	735,000	808,599
Investments	140,943	-	446,328	587,271
Current assets/(liabilities)	241,957	80,317	-	322,274
	<u>456,499</u>	<u>80,317</u>	<u>1,181,328</u>	<u>1,718,144</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)

England & Wales - Charity number 1184347

Accounts

Charity registration number 1184347

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS
SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Margot Lunnon
Richard Morgan
Dorothy Willis
Mark Sheffield

Charity number

1184347

Address for correspondence

Friends Meeting House
6 Skinnergate
Darlington
County Durham
DL3 7NB

Independent examiner

Mr J Yarrow FCA
Allen Sykes Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

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TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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

The Area Meeting is a charity established for the advancement of religion and other charitable purposes such as derive from or bear witness to the principles and practices of the Religious Society of Friends (Quakers). The principal activity is (normally) the holding of public meetings for worship in the constituent local meetings of Cotherstone, Darlington, Great Ayton, Middlesbrough, Norton and Osmotherley.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

TCAM exists to support and guide six Local Meetings: Cotherstone, Darlington, Great Ayton, Middlesbrough, Norton, and Osmotherley. The trustees exist to ensure that it complies with the law and uses its resources for its charitable purposes.

Covid in the narrow sense is not far off being history, but in the broader sense it leaves a continuing mark. Lots of voluntary tasks seem harder to get done (and the only paid person doing tasks for Teesdale and Cleveland AM is Helen Whittington, who manages our commercial properties in Darlington and does paid work also for Darlington Local Meeting, besides the work she does voluntarily). Trustees have been asked whether they would like some paid help but so far we have said No. See also below. Trustees have had work to do supporting Local Meetings. In the case of Middlesbrough this was straightforward: they were changing bank signatories and could not themselves pay even the half of their maintenance bill which they could afford. Area Meeting paid the whole and recovered half from Middlesbrough Meeting when their signatory problem was over. Norton needed more help: a key member of the meeting had died, another key member was emigrating, and full awareness of their financial situation was disappearing. The Great Ayton treasurer took on their bookkeeping for a year, their lettings became better organised, and their financial situation improved a good deal. (They are still having problems with holes in their floor.)

As an Area Meeting we are clear that we maintain our commercial properties in Skinnergate, Darlington, 8 offices and 3 shops not just for the income but as a contribution to the recovery of that historic street. 7 Skinnergate is still let to Indulgence, a beauty firm who have been with us for many years. 4 Skinnergate was vacated by Butterwick Hospice charity shop and has been let on a one year licence to Changes, which sells artworks. 6 Skinnergate has had problems, now solved, with leaking rainwater drains. The ground floor is used on a paying basis by the community, often as a temporary art gallery, sometimes as a popup craft fair. The rear parts are let as a modest office /studio. Thanks to Helen's entrepreneurship the lovely but problematic first floor room of 6 Skinnergate is let to three artists who are delighted to be there. –The other property whose future is still unclear is the Osmotherley dormitory. Lifelong members of our AM remember sleeping there in their childhood as part of summer camps. It has deteriorated a good deal but Area Meeting was clear that at the least it should be made weathertight while we sought a use for it.

In November 2023 our Pastoral Care Group produced a publication called *Sources of Support*, from which this is a screen dump. It took a lot of work and is seriously useful.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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A development which doesn't appear momentous but which is a load off some of our minds is the purchase of digital storage space on the Quaker Meetings Network. If it means that we shall no longer be at risk of losing or even of mislaying documents we shall be very relieved. The screen dump below shows one segment of our storage.

The screenshot shows a file management interface with the title 'Files' and a breadcrumb path 'Home > T&C&M administration'. Below this is a table listing various folders and their sizes.

NAME	TYPE	SIZE
AM Handbook	Folder	411KB
AM letters	Folder	41.0KB
AM Records	Folder	12.1KB
BHM documents	Folder	201.8KB
Assets & Policies	Folder	190.8KB
Rules & Committees	Folder	2.2KB
Sources of Support	Folder	451.9KB
T&C&M Insurance	Folder	2KB

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

There is an exploration which we share with 3 other Area Meetings (Cumberland, Northumbria and Wensleydale and Swaledale) and which is called Crossing Boundaries. (It has equivalents in other parts of the country.) This is an exploration of what we should gain by more concerted cooperation, even to the point of having a single charity and a single set of trustees covering the whole area. Nobody could object to greater cooperation, especially since Northumbria's admin worker is our own AM co clerk, so we are not tempted to rubbish the whole idea. However, we are dubious both about how the project was set up (it is not a properly constituted initiative of Britain Yearly Meeting as its predecessor RECAST was) and about the likelihood of trustees, if they cover the whole north of England, being able to retain intimacy with individual local meetings. The claim that is made for the project is that it will mean that we will need only, say, 10 trustees instead of 24, and will make it easier to buy in knowledgeable help. Those of us who are sceptical about Crossing Boundaries cannot deny that it becomes harder with every passing year to find Friends willing to serve as Trustees.

Headlines from local meetings

Cotherstone:

Despite the loss by death or relocation of a number of Cotherstone's regular participants over the past few years, our numbers remain fairly constant. In the year since the last annual report attendance has averaged 5 to 15. It is especially gratifying to see that Cotherstone locals now make up a healthy percentage of attenders. Two regular attenders from Weardale have added greatly to the energy of the meeting and have now applied for membership. We are thrilled to welcome these folks, though with the retirement of one of our two teachers we are presently unable to provide a consistent programme for their two children.

In hopes of making our meetings more accessible, we have been holding monthly winter meetings in the Barnard Castle Guides HQ. Our first season of doing so in 2022-2023 attracted one visitor one time, and we are extending the experiment in 2023-2024. In other outreach, two members represented our meeting at the Cotherstone Community Forum. We welcomed a substantial number of visitors from Upper Teesdale Churches Together at our meeting in the summer. Six members of our meeting took part in a UTCT peace vigil for Palestine in Middleton in early December.

Darlington:

Darlington Quaker Meeting continues led by the spirit and worshipping twice a week in our Meeting House. The Thursday lunch time meeting for 30 minutes has attracted new people to explore our worship and the Sunday Meeting attracts about 20 people. We further bear witness through the use of our rooms by community and activity groups. We regularly witness our testimonies via vigils, walks stalls and open days.

Great Ayton:

Meeting for Worship on Sundays is attended by an average of 15 Friends. We have occasionally welcomed visitors from both the village and further afield. We continue the use of a reading in Worship, mostly taken from *Quaker Faith and Practice*, but using other sources too. We are again holding Meeting for Worship on Wednesday (10.30 - 11am), with attendance averaging 4 [now increased]. The number of hirers of our rooms continues to grow, providing a welcome income to contribute to overall maintenance and heating costs. The safety inspection identified some failings which were soon rectified.

Middlesbrough:

We are currently 16 Friends and attenders at Middlesbrough Meeting. We can expect 10 to 12 Friends worshipping regularly on Sundays in a blended Meeting for Worship. We continue to hold our Business meetings on Zoom as this is convenient for Friends. Our hirings remain steady. In the last 6 months we have hosted 2 Repair Cafes with the support of Stokesley Climate Action group and Friends of the Earth. These have been very successful and enjoyable days and a range of things including bikes, sewing machines, lawn mowers and furniture have been repaired. We have regular bookings for Muslim Pre wedding celebrations. We are delighted to have very positive feedback about how suitable the building is and how much they have enjoyed themselves.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Norton:

Looking back over 2023, Norton Friends all agreed that the Garden Project was the memory which stood out strongly in their minds. We had been approached by a community wildlife officer to ask permission to utilise the graveyard for local children to grow and maintain a vegetable garden and/or introduce a wildlife area. This was agreed. We felt that the project was very much in keeping with Quaker principles. The difference the project has made to the appearance and productivity of the graveyard has been astonishing. And, as the vegetables become ready for harvesting, they are placed at the gate of the Meeting House for locals to help themselves.'

Osmotherley:

The small group of Osmotherley Friends have continued to meet every Sunday, either face to face or once a month via Zoom. Towards the end of 2023 the Meeting agreed to lay down the regular afternoon Meeting for Worship due to reduced attendance. Instead occasional afternoon meetings will be arranged on an ad hoc basis on a limited number of Sundays in the Summer months.

Friends continue to fundraise for the proposed upgrading of the Meeting House to improve its accessibility and sustainability. The total fund raised has still some way to go before building work may commence. During 2023 it was formally confirmed that the Area Meeting is taking responsibility for the dormitory block and that the building be refurbished. The priority is for the roof to be repaired so that the building is weatherproof.

The spiritual life of Osmotherley Local Meeting has included a consideration of the meaning and nature of membership. In addition the Local Development Officer led Osmotherley Friends and others in a consideration of the sustainability of small Quaker meetings. This was attended by 22 Friends.

Other:

During the year Cotherstone Cottages Trust, a registered charity, ceased its operations and transferred its remaining assets, with a value of £36,619, into Teesdale and Cleveland Area Meeting of the Religious Society of Friends (Quakers) in Britain.

Financial review

As the charity operates primarily through its local Meetings, each of these has its own funds and bank account(s). The local Meeting accounts are consolidated into the overall accounts of the charity. Each local Meeting therefore has an annual expenditure and commitments, which are monitored by Trustees as the funds are essentially all part of the charity's funds. However, this means that each local Meeting is expected to carry its own reserves in accordance with the charity commission guidelines. The reserves policy applies, therefore, to the funds held for and directly controlled by the Area Meeting.

The policy is to hold in reserve sufficient funds for:

Property repairs (1 year) (2% of Insurance valuation as recommended by BYM) - £80,651

Running costs (1 year) (rates for potentially empty commercial properties) - £20,000

Professional services (1 year) - £18,180

making a total of £118,831. (The figures are based on estimates obtained in previous years but will not have changed significantly.)

At 31 December 2023 the charity had free reserves of £188,579, somewhat more than necessary, but Trustees continue to feel that this is desirable in view of considerable likely expenditure on the various works recommended by our Quinquennial Review of properties.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO).

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Margot Lunnon

Jane Booth

(Resigned 2 January 2024)

Richard Morgan

Dorothy Willis

Mark Sheffield

Trustees are appointed by the Area Meeting in session, normally on nomination of the Nominations Committee. New Trustees are provided with a copy of the Governing Document and other information relating to their role, with referral to the website of Britain Yearly Meeting of Quakers in Britain which contains a handbook for Quaker Trustees. An indemnity clause in the Area Meeting insurance policy provides an indemnity for Trustees during their term of office.

The Trustees of Teesdale and Cleveland Area Meeting recognise that they are the accountable body for the Area Meeting, but the decision-making body is the Area Meeting itself. Despite Covid the trustees have still met during the year via Zoom. The meetings are conducted according to Quaker usage and so we have a Clerk rather than a Chair.

The grant-making policy of the Area Meeting, is discerned annually by the Area Meeting, following a recommendation to Trustees from the Treasuring Team and a subsequent Minute to the Area Meeting. Grants can be made to Britain Yearly Meeting and to other Quaker charities whose objects conform to the objects of the Society.

The trustees' report was approved by the Board of Trustees.

.....
Margot Lunnon

Trustee

Date:

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the trustees on my examination of the financial statements of Teesdale and Cleveland Area Meeting Of The Religious Society of Friends (Quakers) in Britain (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mr J Yarrow FCA
Independent examiner

Allen Sykes Limited

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

Dated:

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN
BRITAIN**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023	Restricted Endowment funds 2023	Total 2023	Unrestricted funds 2022	Restricted Endowment funds 2022	Total 2022
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	77,410	1,511	78,921	29,369	16,928	46,297
Charitable activities	4	-	-	-	1,420	-	1,420
Other trading activities	5	96,472	-	96,472	86,857	-	86,857
Investments	6	8,078	59	16,518	3,336	11	11,105
Other income	7	1,531	-	1,531	735	-	735
Total income and endowments		183,491	1,570	193,442	121,717	16,939	146,414
Expenditure on:							
Raising funds	8	1,439	-	14,188	1,180	-	14,167
Charitable activities	9	134,686	454	135,140	156,123	1,123	157,246
Other expenditure	15	-	-	-	710	-	710
Total expenditure		136,125	454	149,328	158,013	1,123	172,123
Net gains/(losses) on investments	16	9,091	-	38,077	(25,496)	-	(127,562)
Net income/(expenditure)		56,457	1,116	82,191	(61,792)	15,816	(153,271)
Transfers between funds		7,140	960	-	6,807	1,000	(7,807)
Net movement in funds	11	63,597	2,076	82,191	(54,985)	16,816	(153,271)

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN
BRITAIN**

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds		Restricted Endowment funds		Total		Unrestricted funds		Restricted Endowment funds		Total		
		2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	
Reconciliation of funds:														
Fund balances at 1 January 2023		392,902		1,164,810		1,635,953		447,887		61,425		1,279,912		1,789,224
Fund balances at 31 December 2023		456,499		1,181,328		1,718,144		392,902		78,241		1,164,810		1,635,953

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	18		808,599		770,316
Investments	19		587,271		520,806
			<u>1,395,870</u>		<u>1,291,122</u>
Current assets					
Debtors	20	4,653		3,795	
Cash at bank and in hand		328,863		348,460	
		<u>333,516</u>		<u>352,255</u>	
Creditors: amounts falling due within one year	21	(11,242)		(7,424)	
Net current assets			<u>322,274</u>		<u>344,831</u>
Total assets less current liabilities			<u>1,718,144</u>		<u>1,635,953</u>
The funds of the charity					
Endowment funds	22		1,181,328		1,164,810
Restricted income funds	23		80,317		78,241
Unrestricted funds			456,499		392,902
			<u>1,718,144</u>		<u>1,635,953</u>

The financial statements were approved by the trustees on

.....
 Margot Lunnon
 Trustee

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Teesdale and Cleveland Area Meeting Of The Religious Society of Friends (Quakers) in Britain is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
-----------------------------	------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	40,791	1,511	42,302	29,369	16,928	46,297
Transfer in of assets of Cotherstone Cottages Trust	36,619	-	36,619	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Quaker activities		
Other income	-	1,420
	<u> </u>	<u> </u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading activity income: other	96,472	86,857
	<u> </u>	<u> </u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	1,531	735

8 Raising funds

	Unrestricted funds 2023 £	Endowment funds general 2023 £	Total 2023 £	Unrestricted funds 2022 £	Endowment funds general 2022 £	Total 2022 £
Depreciation and impairment	-	9,000	9,000	-	9,000	9,000
Investment management	1,439	3,749	5,188	1,180	3,987	5,167
	<u>1,439</u>	<u>12,749</u>	<u>14,188</u>	<u>1,180</u>	<u>12,987</u>	<u>14,167</u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Expenditure on charitable activities

	Quaker activities 2023 £	Quaker activities 2022 £
Direct costs		
Donations	6,210	24,028
Materials and supplies	3,191	2,275
Bursaries	394	1,050
Other costs	2,870	2,461
Property management	-	7,113
	<u>12,665</u>	<u>36,927</u>
Share of support and governance costs (see note 10)		
Support	114,710	113,779
Governance	7,765	6,540
	<u>135,140</u>	<u>157,246</u>
Analysis by fund		
Unrestricted funds	134,686	156,123
Restricted funds	454	1,123
	<u>135,140</u>	<u>157,246</u>

10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Depreciation	1,606	-	1,606	266	-	266
Repairs and maintenance	44,083	-	44,083	60,893	-	60,893
Utilities	33,847	-	33,847	23,938	-	23,938
Other premises costs	22,564	-	22,564	9,827	-	9,827
Insurance	7,397	-	7,397	5,746	-	5,746
Advertising	-	-	-	730	-	730
Legal and professional	2,576	-	2,576	6,856	-	6,856
Other costs	2,637	-	2,637	5,523	-	5,523
Accountancy	-	7,730	7,730	-	6,540	6,540
Other costs	-	35	35	-	-	-
	<u>114,710</u>	<u>7,765</u>	<u>122,475</u>	<u>113,779</u>	<u>6,540</u>	<u>120,319</u>
Analysed between						
Charitable activities	<u>114,710</u>	<u>7,765</u>	<u>122,475</u>	<u>113,779</u>	<u>6,540</u>	<u>120,319</u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11	Net movement in funds	2023	2022
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	3,000	2,940
	Depreciation of owned tangible fixed assets	10,606	9,266
		<u> </u>	<u> </u>
12	Independent examiner's fees		
	Fees payable to the charity's independent examiner	2023	2022
		£	£
	Examination of the charity's annual accounts	3,000	2,940
		<u> </u>	<u> </u>
13	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
14	Employees		
	The average monthly number of employees during the year was:		
		2023	2022
		Number	Number
	Total	-	-
		<u> </u>	<u> </u>
15	Other		
		Total	Unrestricted funds
		£	
		2023	2022
	Other expenditure	-	710
		<u> </u>	<u> </u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Gains and losses on investments

	Unrestricted funds	Endowment funds	Total	Unrestricted funds	Endowment funds	Total
	2023	2023	2023	2022	2022	2022
Gains/(losses) arising on:	£	£	£	£	£	£
Revaluation of investments	9,091	28,986	38,077	(25,496)	(102,066)	(127,562)

17 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

18 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 January 2023	779,582
Additions	48,889
At 31 December 2023	828,471
Depreciation and impairment	
At 1 January 2023	9,266
Depreciation charged in the year	10,606
At 31 December 2023	19,872
Carrying amount	
At 31 December 2023	808,599
At 31 December 2022	770,316

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	520,806
Valuation changes	76,054
Disposals	(9,589)
At 31 December 2023	<u>587,271</u>
Carrying amount	
At 31 December 2023	<u>587,271</u>
At 31 December 2022	<u><u>520,806</u></u>

20 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	100
Prepayments and accrued income	4,653	3,695
	<u>4,653</u>	<u>3,795</u>

21 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,072	102
Other creditors	4,370	4,370
Accruals and deferred income	3,800	2,952
	<u>11,242</u>	<u>7,424</u>

22 Endowment funds

Endowment funds represent assets which must be held permanently by the charity.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 December 2023 £
Permanent endowments						
Capital Fund	1,164,810	8,381	(12,749)	(8,100)	28,986	1,181,328

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Endowment funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
Permanent endowments						
Capital Fund	1,279,912	7,758	(12,987)	(7,807)	(102,066)	1,164,810

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Guisborough Charity Fund	3,863	312	(454)	960	4,681
Major Repairs	50,000	-	-	-	50,000
Sawell Family Fund	1,300	-	-	-	1,300
Osmotherley Building Fund	23,078	1,258	-	-	24,336
	<u>78,241</u>	<u>1,570</u>	<u>(454)</u>	<u>960</u>	<u>80,317</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Guisborough Charity Fund	3,975	111	(1,123)	900	3,863
Major Repairs	50,000	-	-	-	50,000
Sawell Family Fund	1,300	-	-	-	1,300
Osmotherley Building Fund	6,150	16,828	-	100	23,078
	<u>61,425</u>	<u>16,939</u>	<u>(1,123)</u>	<u>1,000</u>	<u>78,241</u>

Purpose of restricted funds

Guisborough Charity Fund - Funding provided for specific purpose;

Major Repairs - To fund future repairs expenditure;

Sawell Family Fund - To fund the architects and surveyors fees in relation to work required to provide disabled access;

Osmotherley Building Fund - To fund future expenditure on Osmotherley meeting house.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Osmotherley Building Fund	16,759	-	-	-	-	16,759
Cotherstone Cottages Trust	-	36,619	-	-	-	36,619
General funds	376,143	146,872	(136,125)	7,140	9,091	403,121
	<u>392,902</u>	<u>183,491</u>	<u>(136,125)</u>	<u>7,140</u>	<u>9,091</u>	<u>456,499</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
Osmotherley Building Fund	16,759	-	-	-	-	16,759
General funds	431,128	121,717	(158,013)	6,807	(25,496)	376,143
	<u>447,887</u>	<u>121,717</u>	<u>(158,013)</u>	<u>6,807</u>	<u>(25,496)</u>	<u>392,902</u>

Purpose of designated funds

Osmotherley Building Fund - Unrestricted income held to be used to fund expenditure on Osmotherley meeting house.

Cotherstone Cottages Trust - Unrestricted income held to be used for the purpose of relieving need of any individual friend, particularly those residing in Cotherstone.

25 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	73,599	-	735,000	808,599
Investments	140,943	-	446,328	587,271
Current assets/(liabilities)	241,957	80,317	-	322,274
	<u>456,499</u>	<u>80,317</u>	<u>1,181,328</u>	<u>1,718,144</u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

25 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
At 31 December 2022:				
Tangible assets	26,316	-	744,000	770,316
Investments	99,996	-	420,810	520,806
Current assets/(liabilities)	266,590	78,241	-	344,831
	<u>392,902</u>	<u>78,241</u>	<u>1,164,810</u>	<u>1,635,953</u>

26 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)

England & Wales - Charity number 1184347

Accounts

Charity registration number 1184347

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS
SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Margot Lunnon Jane Booth Richard Morgan Dorothy Willis Mark Sheffield	(Appointed 19 March 2022)
Charity number	1184347	
Address for correspondence	Friends Meeting House 6 Skinnergate Darlington County Durham DL3 7NB	
Independent examiner	Mrs J Hindmarsh FCA Allen Sykes Limited 5 Henson Close South Church Enterprise Park Bishop Auckland Co Durham DL14 6WA	

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

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TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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

The Area Meeting is a charity established for the advancement of religion and other charitable purposes such as derive from or bear witness to the principles and practices of the Religious Society of Friends (Quakers). The principal activity is (normally) the holding of public meetings for worship in the constituent local meetings of Cotherstone, Darlington, Great Ayton, Middlesbrough, Norton and Osmotherley.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

As with many organisations Covid hit us hard, and the story is not over yet. Of our six meetings several now have experience of offering Worship and business meetings on Zoom. Quakers are divided about how acceptable Zoom worship is and whether it disrupts face to face worship to have a big screen in the room. Osmotherley now alternates Zoom worship with face to face worship. Darlington offers blended worship when someone requests Zoom access. Cotherstone meeting is growing at present but other meetings have "mislaid" regulars who now come to the meeting house for special occasions if at all.

A further loss for some meetings has been that of hirers. In the case of Middlesbrough a frequent hirer had been a woman who offered Muslim women's study groups; her use of the meeting house has become less frequent because her users have dropped off, and Middlesbrough's finances have suffered in consequence.

We were midway between Quinquennial surveys of our buildings. We were discontented with the firm who did our last Quinquennial, mainly on grounds of poor communication, but we were faced with a real emergency when Norton Meeting twice had bench legs go through their meeting room floor because of woodworm. We are embarking early on the search for a firm to do our 2024 Quinquennial.

As regards our commercial properties the story is better in most respects. Area Meeting is clear that we keep the Skinnergate properties not just to generate income but to contribute to the Skinnergate community. With the help of our not so new warden, Helen Whittington, and estate agents, Denham's, our offices are now occupied very nearly continuously. We expect to renew leases on one of the shops; another which has been in use as a charity shop is coming vacant. The third shop has been turned (as an experiment) into a Community Hub which is let by the day for use by local groups and organisations. It is often used as a temporary art gallery or venue for craft fairs. Its back parts have been turned into a studio which brings in a more predictable rent. Darlington's Towns Fund has undertaken to renovate the frontages of two of our 4 Skinnergate buildings.

We completed the process of turning ourselves from a "pure" charity into a Charitable Incorporated Organisation. In the course of that we had to decide who should hold our freeholds in future, and we left them with Friends Trusts Limited hoping that FTL will become again the source of expertise that they were before Covid.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Headlines from Meetings:

Cotherstone: " During the summer holidays we opened the Meeting House once a week for anyone who wanted to drop in. There were a number of visitors for different reasons - some wanted to see inside a building they had walked past for many years, some had family connections with the Meeting, some were curious about our history and way of worship."

Darlington: We held a spiritual review, including as many of our community as possible in the sharing of positive thoughts. As a result we have begun to hold monthly learning sessions followed by a shared lunch, which are much appreciated. Darlington have also begun offering monthly sessions in the Hub (see above) called Tea and Mortality. These are to enable Quakers and members of the public to explore all aspect of death, both before the death and after.

Great Ayton: The number of Sunday worshippers has remained static over the year with a few new attenders , several becoming Members and a few moving out of the area. The Wednesday meeting has not yet resumed. The Meeting House external woodwork has been repainted and some rotten parts renewed. Replacement of the hearing loop system has Improved accessibility for the hard of hearing. A steady return of new and previous hirers towards the latter part of the year were welcome. While all safety issues and maintenance work have been done regularly as required, the detailed recording work has continued but evidential material has slipped slightly, now corrected. Items such as fire alarms, emergency lighting, and PAT testing had been done as usual during the pandemic. Receipts closely matched payments though energy costs were a concern.

Middlesbrough: We are 13 Friends worshipping regularly at Middlesbrough Meeting for Worship with a few Friends joining us on Zoom. This year we have been proactively looking at ways to make our Meeting house more user friendly for potential hirers. We have commenced repairs and maintenance work on the Meeting house as recommended by the Quinquennial report.

Norton: At Norton, our Meeting House has had several structural problems, some of which the quinquennial report had identified. We are working towards completing the work, but finding that it is requiring much of Friends' valuable time, money and energy. However, the garden wildlife project is progressing well and planting has begun. It is good to know that other AMs are interested in setting up similar projects and meetings with Norton Friends have been set up for talks about how to begin.

Financial review

As the charity operates primarily through its local Meetings, each of these has its own funds and bank account(s). The local Meeting accounts are consolidated into the overall accounts of the charity. Each local Meeting therefore has an annual expenditure and commitments, which are monitored by Trustees as the funds are essentially all part of the charity's funds. However, this means that each local Meeting is expected to carry its own reserves in accordance with the charity commission guidelines. The reserves policy applies, therefore, to the funds held for and directly controlled by the Area Meeting.

The policy is to hold in reserve sufficient funds for:

Property repairs (1 year) (2% of Insurance valuation as recommended by BYM) - £80,651

Running costs (1 year) (rates for potentially empty commercial properties) - £20,000

Professional services (1 year) - £18,180

making a total of £118,831. (The figures are based on estimates obtained in previous years but will not have changed significantly.)

At 31 December 2022 the charity had free reserves of £249,831, somewhat more than necessary, but Trustees continue to feel that this is desirable in view of considerable likely expenditure on the various works recommended by our Quinquennial Review of properties.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO).

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Margot Lunnon

Jane Booth

Richard Morgan

Dorothy Willis

Mark Sheffield

(Appointed 19 March 2022)

Adrian Harding

(Resigned 31 March 2022)

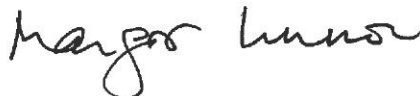
Trustees are appointed by the Area Meeting in session, normally on nomination of the Nominations Committee. New Trustees are provided with a copy of the Governing Document and other information relating to their role, with referral to the website of Britain Yearly Meeting of Quakers in Britain which contains a handbook for Quaker Trustees. An indemnity clause in the Area Meeting insurance policy provides an indemnity for Trustees during their term of office.

The Trustees of Teesdale and Cleveland Area Meeting recognise that they are the accountable body for the Area Meeting, but the decision-making body is the Area Meeting itself. Despite Covid the trustees have still met during the year via Zoom. The meetings are conducted according to Quaker usage and so we have a Clerk rather than a Chair.

The grant-making policy of the Area Meeting, is discerned annually by the Area Meeting, following a recommendation to Trustees from the Treasuring Team and a subsequent Minute to the Area Meeting. Grants can be made to Britain Yearly Meeting and to other Quaker charities whose objects conform to the objects of the Society.

The trustees' report was approved by the Board of Trustees.

Margot Lunnon
Trustee



6 October 2023

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the trustees on my examination of the financial statements of Teesdale and Cleveland Area Meeting Of The Religious Society of Friends (Quakers) in Britain (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

J Hindmarsh

Mrs J Hindmarsh FCA
Independent examiner

Allen Sykes Limited

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

Dated: *12th October 2023*

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds		Restricted funds		Endowment funds		Total Unrestricted funds		Restricted funds		Endowment funds		Total	
		2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
<u>Income and endowments from:</u>															
Donations and legacies	3	29,369		16,928	-	46,297		447,887		61,425		1,279,912		1,789,224	
Charitable activities	4	1,420		-	-	1,420		-		-		-		-	
Other trading activities	5	86,857		-	-	86,857		-		-		-		-	
Investments	6	3,336		11	7,758	11,105		-		-		-		-	
Other income	7	735		-	-	735		-		-		-		-	
Total income and endowments		121,717		16,939	7,758	146,414		447,887		61,425		1,279,912		1,789,224	
<u>Expenditure on:</u>															
Raising funds	8	1,180		-	12,987	14,167		-		-		-		-	
Charitable activities	9	156,123		1,123	-	157,246		-		-		-		-	
Other	14	710		-	-	710		-		-		-		-	
Total expenditure		158,013		1,123	12,987	172,123		-		-		-		-	
Net gains/(losses) on investments	15	(25,496)		-	(102,066)	(127,562)		-		-		-		-	
Net (outgoing)/incoming resources before transfers		(61,792)		15,816	(107,295)	(153,271)		447,887		61,425		1,279,912		1,789,224	

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN
BRITAIN**

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

	Notes	Unrestricted funds		Restricted funds		Endowment funds		Total Unrestricted funds		Restricted funds		Endowment funds		Total	
		2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£
Net (outgoing)/incoming resources before transfers		(61,792)		15,816		(107,295)		(153,271)		61,425		1,279,912		1,789,224	
Gross transfers between funds		6,807		1,000		(7,807)		-		-		-		-	
Net movement in funds		(54,985)		16,816		(115,102)		(153,271)		61,425		1,279,912		1,789,224	
Fund balances at 1 January 2022		447,887		61,425		1,279,912		1,789,224		-		-		-	
Fund balances at 31 December 2022		392,902		78,241		1,164,810		1,635,953		61,425		1,279,912		1,789,224	

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

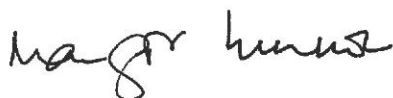
TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	16		770,316		779,582
Investments	17		520,806		653,362
			<u>1,291,122</u>		<u>1,432,944</u>
Current assets					
Debtors	18	3,795		1,455	
Cash at bank and in hand		348,460		361,730	
		<u>352,255</u>		<u>363,185</u>	
Creditors: amounts falling due within one year	19	(7,424)		(6,905)	
Net current assets			<u>344,831</u>		<u>356,280</u>
Total assets less current liabilities			<u>1,635,953</u>		<u>1,789,224</u>
Capital funds					
Endowment funds - general	20		1,164,810		1,279,912
Income funds					
Restricted funds	21		78,241		61,425
<u>Unrestricted funds</u>					
Designated funds	22	16,759		16,759	
General unrestricted funds		376,143		431,128	
			<u>392,902</u>		<u>447,887</u>
			<u>1,635,953</u>		<u>1,789,224</u>

The financial statements were approved by the Trustees on 6 October 2023

Margot Lunnon
Trustee



TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Teesdale and Cleveland Area Meeting Of The Religious Society of Friends (Quakers) in Britain is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
-----------------------------	------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Donations and legacies	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Endowment funds	Total
	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£
Donations and gifts	29,369	16,928	46,297	-	-	-	-
Transfer in of assets and liabilities of former charity	-	-	-	447,887	61,425	1,279,912	1,789,224

On 31 December 2021 an unincorporated charity (charity number 1134519) with the same name and objects as the CIO transferred its assets and liabilities into the CIO. The assets and liabilities were transferred at their carrying value via a donation as shown above.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Quaker Activities 2022 £	2021 £
Other income	1,420	-

5 Other trading activities

	Unrestricted funds 2022 £	Total 2021 £
Trading activity income: other	86,857	-

6 Investments

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds general 2022 £	Total 2022 £	Total 2021 £
Income from listed investments	1,843	-	7,758	9,601	-
Bank interest receivable	1,493	11	-	1,504	-
	<u>3,336</u>	<u>11</u>	<u>7,758</u>	<u>11,105</u>	<u>-</u>

7 Other income

	Unrestricted funds 2022 £	Total 2021 £
Other income	735	-

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Raising funds

	Unrestricted funds	Endowment funds general	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Depreciation and impairment	-	9,000	9,000	-
Investment management	1,180	3,987	5,167	-
	<u>1,180</u>	<u>12,987</u>	<u>14,167</u>	<u>-</u>

9 Charitable activities

	Quaker Activities 2022	2021
	£	£
Donations	24,028	-
Materials and supplies	2,275	-
Bursaries	1,050	-
Other costs	2,461	-
Property management	7,113	-
	<u>36,927</u>	<u>-</u>
Share of support costs (see note 10)	113,779	-
Share of governance costs (see note 10)	6,540	-
	<u>157,246</u>	<u>-</u>
Analysis by fund		
Unrestricted funds	156,123	-
Restricted funds	1,123	-
	<u>157,246</u>	<u>-</u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Support costs

	Support costs £	Governance costs £	2022 £
Depreciation	266	-	266
Repairs and maintenance	60,893	-	60,893
Utilities	23,938	-	23,938
Other premises costs	9,827	-	9,827
Insurance	5,746	-	5,746
Advertising	730	-	730
Legal and professional	6,856	-	6,856
Other costs	5,523	-	5,523
Accountancy	-	6,540	6,540
	<u>113,779</u>	<u>6,540</u>	<u>120,319</u>
Analysed between			
Charitable activities	<u>113,779</u>	<u>6,540</u>	<u>120,319</u>

11 Independent examiner's fees

Fees payable to the charity's independent examiner	2022 £	2021 £
Examination of the charity's annual accounts	<u>2,940</u>	<u>-</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

14 Other

	Unrestricted funds	Total
	2022	2021
	£	£
Other expenditure	710	-

15 Net gains/(losses) on investments

	Unrestricted funds	Endowment funds general	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Revaluation of investments	(25,496)	(102,066)	(127,562)	-

16 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 January 2022	779,582
At 31 December 2022	779,582
Depreciation and impairment	
Depreciation charged in the year	9,266
At 31 December 2022	9,266
Carrying amount	
At 31 December 2022	770,316
At 31 December 2021	779,582

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	653,362
Additions	9,033
Valuation changes	(127,562)
Disposals	(14,027)
At 31 December 2022	<u>520,806</u>
Carrying amount	
At 31 December 2022	<u>520,806</u>
At 31 December 2021	<u><u>653,362</u></u>

18 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	100	304
Prepayments and accrued income	3,695	1,151
	<u>3,795</u>	<u>1,455</u>

19 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	102	52
Other creditors	4,370	4,370
Accruals and deferred income	2,952	2,483
	<u>7,424</u>	<u>6,905</u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

20 Endowment funds

Endowment funds represent assets which must be held permanently by the charity.

	Movement in funds		Movement in funds				Balance at 31 December 2022
	Incoming resources	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Revaluations gains and losses	
	£	£	£	£	£	£	£
Permanent endowments							
Capital Fund	1,279,912	1,279,912	7,758	(12,987)	(7,807)	(102,066)	1,164,810
	<u>1,279,912</u>	<u>1,279,912</u>	<u>7,758</u>	<u>(12,987)</u>	<u>(7,807)</u>	<u>(102,066)</u>	<u>1,164,810</u>

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£
Guisborough Charity Fund	3,975	3,975	111	(1,123)	900	3,863
Major Repairs	50,000	50,000	-	-	-	50,000
Sawell Family Fund	1,300	1,300	-	-	-	1,300
Osmotherley Building Fund	6,150	6,150	16,828	-	100	23,078
	<u>61,425</u>	<u>61,425</u>	<u>16,939</u>	<u>(1,123)</u>	<u>1,000</u>	<u>78,241</u>

Purpose of restricted funds

Guisborough Charity Fund - Funding provided for specific purpose;

Major Repairs - To fund future repairs expenditure;

Sawell Family Fund - To fund the architects and surveyors fees in relation to work required to provide disabled access;

Osmotherley Building Fund - To fund future expenditure on Osmotherley meeting house.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at 1 January 2022	Incoming resources	Balance at 31 December 2022
	£	£	£	£
Osmotherley Building Fund	16,759	16,759	-	16,759
	<u>16,759</u>	<u>16,759</u>	<u>-</u>	<u>16,759</u>
	<u>16,759</u>	<u>16,759</u>	<u>-</u>	<u>16,759</u>

Purpose of designated funds

Osmotherley Building Fund - Unrestricted income held to be used to fund expenditure on Osmotherley meeting house.

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

23 Analysis of net assets between funds	Unrestricted funds		Restricted funds		Endowment funds		Total		Unrestricted funds		Restricted funds		Endowment funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 December 2022 are represented by:																
Tangible assets	26,316		-		744,000		770,316		26,582		-		753,000		779,582	
Investments	99,996		-		420,810		520,806		126,450		-		526,912		653,362	
Current assets/(liabilities)	266,590		78,241		-		344,831		294,855		61,425		-		356,280	
	392,902		78,241		1,164,810		1,635,953		447,887		61,425		1,279,912		1,789,224	

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS
SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

24 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)

England & Wales - Charity number 1184347

Accounts

Charity registration number 1184347

**TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS
SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Margot Lunnon Jane Booth	(Appointed 1 January 2021)
	Richard Morgan	(Appointed 1 January 2021)
	Dorothy Willis	(Appointed 1 January 2021)
	Mark Sheffield	(Appointed 19 March 2022)
Charity number	1184347	
Address for correspondence	Friends Meeting House 6 Skinnergate Darlington County Durham DL3 7NB	
Independent examiner	Mrs J Hindmarsh FCA Allen Sykes Limited 5 Henson Close South Church Enterprise Park Bishop Auckland Co Durham DL14 6WA	

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

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Statement of financial position	5
Statement of cash flows	6
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TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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

The Area Meeting is a charity established for the advancement of religion and other charitable purposes such as derive from or bear witness to the principles and practices of the Religious Society of Friends (Quakers). The principal activity is (normally) the holding of public meetings for worship in the constituent local meetings of Cotherstone, Darlington, Great Ayton, Middlesbrough, Norton and Osmotherley.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

On 31 December 2021 an unincorporated charity (charity number 1134519) with the same name and objects as the CIO transferred its assets and liabilities into the CIO. The total value of the net assets transferred in was £1,789,224.

Financial review

As the charity operates primarily through its local Meetings, each of these has its own funds and bank account (s). The local Meeting accounts are consolidated into the overall accounts of the charity. Each local Meeting therefore has an annual expenditure and commitments, which are monitored by Trustees as the funds are essentially all part of the charity's funds. However, this means that each local Meeting is expected to carry its own reserves in accordance with the charity commission guidelines. The reserves policy applies, therefore, to the funds held for and directly controlled by the Area Meeting.

The policy is to hold in reserve sufficient funds for:

Property repairs (1 year) (2% of Insurance valuation as recommended by BYM) - £80,651

Running costs (1 year) (rates for potentially empty commercial properties) - £20,000

Professional services (1 year) - £18,180

making a total of £118,831. (The figures are based on estimates obtained in previous years but will not have changed significantly.)

At 31 December 2021 the charity had free reserves of £278,096, somewhat more than necessary, but Trustees continue to feel that this is desirable in view of considerable likely expenditure on the various works recommended by our Quinquennial Review of properties.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO).

The trustees who served during the year and up to the date of signature of the financial statements were:

Margot Lunnon

Jane Booth

Richard Morgan

Dorothy Willis

Mark Sheffield

Adrian Harding

(Appointed 1 January 2021)

(Appointed 1 January 2021)

(Appointed 1 January 2021)

(Appointed 19 March 2022)

(Resigned 31 March 2022)

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

TRUSTEES' REPORT (CONTINUED)

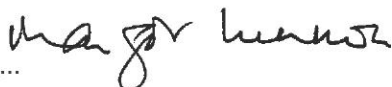
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees are appointed by the Area Meeting in session, normally on nomination of the Nominations Committee. New Trustees are provided with a copy of the Governing Document and other information relating to their role, with referral to the website of Britain Yearly Meeting of Quakers in Britain which contains a handbook for Quaker Trustees. An indemnity clause in the Area Meeting insurance policy provides an indemnity for Trustees during their term of office.

The Trustees of Teesdale and Cleveland Area Meeting recognise that they are the accountable body for the Area Meeting, but the decision-making body is the Area Meeting itself. Despite Covid the trustees have still met during the year via Zoom. The meetings are conducted according to Quaker usage and so we have a Clerk rather than a Chair.

The grant-making policy of the Area Meeting, is discerned annually by the Area Meeting, following a recommendation to Trustees from the Treasuring Team and a subsequent Minute to the Area Meeting. Grants can be made to Britain Yearly Meeting and to other Quaker charities whose objects conform to the objects of the Society.

The trustees' report was approved by the Board of Trustees.



.....
Margot Lunnon
Trustee

Date: 8 June 2022

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

I report to the trustees on my examination of the financial statements of Teesdale and Cleveland Area Meeting Of The Religious Society of Friends (Quakers) in Britain (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

J Hindmarsh

Mrs J Hindmarsh FCA
Independent examiner

Allen Sykes Limited

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

Dated: *11th July 2022*

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	3	447,887	61,425	1,279,912	1,789,224	-
Net movement in funds		447,887	61,425	1,279,912	1,789,224	-
Fund balances at 1 January 2021		-	-	-	-	-
Fund balances at 31 December 2021		447,887	61,425	1,279,912	1,789,224	-

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

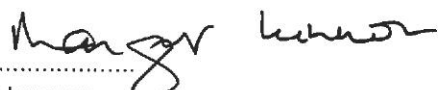
TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	6		779,582		-
Investments	7		653,362		-
			<u>1,432,944</u>		-
Current assets					
Debtors	8	1,455		-	
Cash at bank and in hand		361,730		-	
		<u>363,185</u>		-	
Creditors: amounts falling due within one year	9	(6,905)		-	
Net current assets			356,280		-
Total assets less current liabilities			<u>1,789,224</u>		-
Capital funds					
Endowment funds - general	10		1,279,912		-
Income funds					
Restricted funds	11		61,425		-
<u>Unrestricted funds</u>					
Designated funds	12	16,759		-	
General unrestricted funds		431,128		-	
			<u>447,887</u>		-
			<u>1,789,224</u>		-

The financial statements were approved by the Trustees on 8 June 2022



 Margot Lunnon
 Trustee

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	15		361,730		-
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			361,730		-
Cash and cash equivalents at beginning of year			-		-
Cash and cash equivalents at end of year			361,730		-

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Teesdale and Cleveland Area Meeting Of The Religious Society of Friends (Quakers) in Britain is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
-----------------------------	------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Endowment funds general	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Transfer in of assets and liabilities of former charity	447,887	61,425	1,279,912	1,789,224	-

On 31 December 2021 an unincorporated charity (charity number 1134519) with the same name and objects as the CIO transferred its assets and liabilities into the CIO. The assets and liabilities were transferred at their carrying value via a donation as shown above.

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

5 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

6 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
Additions	779,582
At 31 December 2021	779,582
Carrying amount	
At 31 December 2021	779,582

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

7 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2021	-
Transferred in from charity	653,362
	<u> </u>
At 31 December 2021	653,362
	<u> </u>
Carrying amount	
At 31 December 2021	653,362
	<u> </u>
At 31 December 2020	-
	<u> </u>

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	304	-
Prepayments and accrued income	1,151	-
	<u> </u>	<u> </u>
	1,455	-
	<u> </u>	<u> </u>

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	52	-
Other creditors	4,370	-
Accruals and deferred income	2,483	-
	<u> </u>	<u> </u>
	6,905	-
	<u> </u>	<u> </u>

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

10 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 January 2020		Movement in funds				Movement in funds				Balance at 31 December 2021		
	£	£	Incoming resources	Resources expended	Transfers	Revaluations gains and losses	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Revaluations gains and losses	£	£
Permanent endowments	-	-	-	-	-	-	-	1,279,912	-	-	-	-	1,279,912
Capital Fund	-	-	-	-	-	-	-	1,279,912	-	-	-	-	1,279,912

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£
Guisborough Charity Fund	-	-	3,975	3,975
Major Repairs	-	-	50,000	50,000
Sawell Family Fund	-	-	1,300	1,300
Osmotherley Building Fund	-	-	6,150	6,150
	<u>-</u>	<u>-</u>	<u>61,425</u>	<u>61,425</u>
	<u>-</u>	<u>-</u>	<u>61,425</u>	<u>61,425</u>

Purpose of restricted funds

Guisborough Charity Fund - Funding provided for specific purpose;

Major Repairs - To fund future repairs expenditure;

Sawell Family Fund - To fund the architects and surveyors fees in relation to work required to provide disabled access;

Osmotherley Building Fund - To fund future expenditure on Osmotherley meeting house.

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£
Osmotherley Building Fund	-	-	16,759	16,759
	<u>-</u>	<u>-</u>	<u>16,759</u>	<u>16,759</u>
	<u>-</u>	<u>-</u>	<u>16,759</u>	<u>16,759</u>

Purpose of designated funds

Osmotherley Building Fund - Unrestricted income held to be used to fund expenditure on Osmotherley meeting house.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Analysis of net assets between funds	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:					
Tangible assets	26,582	-	753,000	779,582	-
Investments	126,450	-	526,912	653,362	-
Current assets/(liabilities)	294,855	61,425	-	356,280	-
	<u>447,887</u>	<u>61,425</u>	<u>1,279,912</u>	<u>1,789,224</u>	<u>-</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

15 Cash generated from operations	2021 £	2020 £
Surplus for the year	1,789,224	-
Fixed assets transferred in from unincorporated charity	(1,432,944)	
Movements in working capital:		
(Increase) in debtors	(1,455)	-
Increase in creditors	6,905	-
Cash generated from/(absorbed by) operations	<u>361,730</u>	<u>-</u>

16 Analysis of changes in net funds/(debt)

The charity had no debt during the year.

TEESDALE AND CLEVELAND AREA MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)

England & Wales - Charity number 1184347

Accounts

Teesdale and Cleveland Area Meeting of the Religious Society of Friends

CIO Registered number 1184347

The CIO was registered in **July 2019** but we have collectively taken years to get its assets transferred from the old charity, reg no 1134519. The financial and trustees' reports of the old charity will disappear from the Charity Commission website when we close that charity down, but they will remain downloadable from

<https://www.darlingtonquakers.org/teesdale-cleveland-quakers/tcam-charity-documents/>

Over the interim period all financial transactions have been carried out through the charity. **Hence the CIO shows no balances and no financial transactions.** The Trustees' report mentions only those activities which cost us nothing and brought in no income. This is the holding of Quaker Meetings for Worship at our six locations, usually weekly but less often in the case of Osmotherley.

Cash and other resources held £0

Income £0

Expenditure £0

July 2019—Dec 2020

Activities proceeded normally from **July 2019 to March 2020**. From late March 2020 Covid dominated our hospitals and care homes and we like everyone else were subject to government guidance or legislation which variously required us to

- Stay at home and mix with no one outside our households
- Conduct worship at our normal locations but
 - Record all those attending
 - Space people out at 2m intervals and provide a one-way route through the building if possible
 - Wipe down before and after those surfaces that Friends were likely to have touched
 - Warn Friends not to come if they had any Covid symptoms or, latterly, a Covid positive test
- Most Meetings offered Zoom worship; some Meetings offered Zoom socializing but not Zoom worship; as time went on we offered blended meetings where those attending by Zoom appeared in the meeting house on a screen or projected onto a wall.
- Our trustees' meetings and Area Meetings have been well attended and well conducted throughout, and we have learned that for some Friends Zoom makes attendance possible when physical attendance is difficult or impossible. There have been gains as well as losses
- We have lost to Covid a small number of older Friends, and some Friends have been affected by Long Covid
- We have done our reputable best but we have lost a great deal by the loss of quick chats before and after worship, which were often forbidden, or impractical when worship was held on Zoom. Our normal Away Weekends have been impossible both in 2020 and in 2021. It will take a while to rebuild the reliance on one another that is facilitated by physical presence.

Margot Lunnon, Clerk To Trustees, 18 Feb 2022