



Central England Quakers  
Trustees Finance Committee

# Central England Area Quaker Meeting Annual Financial Reporting & Consolidation Summary Guidance Notes – 2024

*(Note: changes from previous guidance are identified in red)*

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The Central England Area Quaker Meeting Charities, registered charity number 224571

Updated, November 2024

## 1 Introduction

The 2024 “proforma” pack consists of a single Excel file with nine “worksheets”:-

- 1 Data Sheet
- 2 Statement of Financial Activities (SOFA) & Balance Sheet
- 3 Register of bank accounts and signatories
- 4 Transfer Schedule
- 5 “Acting as Agent” Schedule
- 6 Investment Schedule
- 7 **Year End Adjustments**
- 8 Information Disclosures Schedule
- 9 Final SOFA and Balance Sheet for the previous year (as used for consolidation)
- 10 Examination checklist & declaration

Examples of worksheets 1 to 7 and 9 are attached to this guide for reference. The personalised pack for your Meeting or Branch will be (e)mailed to you separately, in time for the year-end.

The Guidance Notes below should help you to complete the worksheets relevant to your Meeting or Branch.

Included, as an appendix, is a current index for the “Finance Library” – a set of guidelines and briefings for CEQ Treasurers. One of the guidelines is a note on Financial Accounting Principles, which provides some basic guidance on Charity Accounting for Treasurers. Please refer to these principles when completing the pro-forma.

**All Local Meetings and Branches must submit fully- completed proformas (and schedules where applicable) - alternative formats cannot be consolidated and are not acceptable**

It is greatly preferred if you can complete the forms on a computer, in Excel format. The spreadsheets are linked, and many of the cells are “populated” automatically from other spreadsheets. If you are unable to complete the forms on a computer yourself, and no-one in your LM or Branch is able to assist, please ask for help from the Central Treasurer team, who will provide the necessary support directly.

The income and expenditure “categories” on the SOFA are determined by the current Charity Commission “Statement of Recommended Practice” (SORP). Allocating income and expenditure to these headings can be difficult (and in some cases rather arbitrary). It is not an exact science! If you are unsure about whether something you have done is correct or not, please provide a brief explanation in a covering note or email. This will be extremely helpful to the Finance Administrator. At the end of the day, the accuracy of your figures is more important than where you have put them.

A copy of your proforma for last year is included in the pack just in case the Finance Administrator made any changes to the version that you submitted (to correct an error). These changes should have been discussed with you at the time – so apologies if they were not. **The balances brought forward to your current year pro-forma must be the same as those carried forward from the previous year’s SOFA.**

## 2 Changes to guidance from 2024

- ❖ **Additional Tab – Year End Adjs.** Further to advice from our Auditors regarding Year End Accruals and Prepayments, additional information will be required, that lists the detail of the Debtors and the Creditors included in the proforma. There is an option for 2024 to just provide the detail and the adjustment to the proforma will be carried out Centrally.
- ❖ **Gift Aid – 2024** is the last year that LMBs will be able to use a separate Gift Aid registration. In line with this the Gift Aid claim is to cover the period ended 31<sup>st</sup> December 2024, and a copy is requested with the returned proforma. Examiners Are asked to ensure this has been done, and to state if the Gift Aid has been accrued .

## 3 Completing the Data Sheet

When completing the proforma electronically, the data entered here will automatically be transferred to the appropriate worksheets. ***Please complete this sheet first.***

Please insert the name of your Meeting or Branch.

**Fund Name:** If you have more than one Fund please name the funds using the separate lines. *Note that you must be able to complete the SOFA and Balance Sheet for each Fund - if you cannot do this it will be necessary to combine Funds.*

**Fund type:** please classify each of your funds as unrestricted, designated or restricted, selecting from the dropdown box.

A simple definition of the three main categories is:-

**Unrestricted** - funds which can be used for any purpose agreed by the Meeting/Branch

**Designated** - a fund arbitrarily established for a specific purpose (e.g. a Building or Bursary Fund) but where the funds could be used for other purposes with the agreement of the donors.

**Restricted** - a fund where the donor(s) or testator(s) have unequivocally defined the purpose for which the assets may be used

**Final section:** Please complete this so that we know who to contact in the event of a query. From 2020 we have added an extra section to allow for the completion of the proforma by someone other than the Treasurer.

## 4 Completing the SOFA and Balance Sheet “proforma”

***When completing the SOFA and Balance Sheet***

- ***Your fund names will be transferred automatically from the data sheet, in the sequence in which they were listed.***
- ***Do not try to insert figures in any cells that are shaded, and do not try to add or delete rows – the cells are locked to prevent you doing this!***

***The “Total Last Year” figures will be pre-inserted for you***

Line	Title	Guidance
2	Name of Meeting/Branch	Inserted automatically from data sheet
4	Fund name	Inserted automatically from data sheet
5	Type of fund	Inserted automatically from data sheet
7	Incoming resources	Please complete lines 8 to 15, as advised below. <b>NB: Intra-CEQ income (that is money received from another LM or Branch, or from central AM Funds) must not be included in this section – see guidance notes on Transfers.</b>
8	Voluntary income – Contributions and Collections	Contributions from individuals Collections for your Local Meeting Gift Aid tax refunds (see guidelines for further advice) Contributions via the AM Contributions Schedule Contributions from another LM's "special collection"
9	Voluntary income - Donations	Grants and donations from external bodies
10	Voluntary Income - Legacy	Money received from a bequest
11	Activities for generating funds	Room Hire (but excluding rents from investment properties) Income from fundraising ( <i>eg for an appeal or from a fundraising event</i> ) Sale of books or goods
12	Rent from investment properties	Please enter separately any rent received from an investment property – this will only apply to two or three LMs, and will be zero for all other LM/Bs.
13	Investment income	Bank interest Interest paid by HMRC on Gift aid rebates Dividends/interest from investments ( <b>The figure for dividends/interest from investments included in this line should agree with the total shown in the investment schedule – Column N.</b> ) For those LMs and Branches with accumulating shares (ie shares which do not distribute dividends but retain them within the holding), the retained dividend must be shown as income in Line 13, and not as capital growth. In the Investment Schedule the retained income should be shown in column N, and the reinvestment of the retained income should be shown in column J. The Investment Schedule will automatically calculate the correct unrealised gain, and the increase in share value.
14	Income from Quaker activities	Grants or donations for specific project work Contributions to an LM event
15	Other incoming resources	Anything that doesn't seem to fit somewhere else! <i>If you enter a large figure here, please explain it in a covering note/email.</i> NB If you receive a refund relating to an expense, eg from an insurance claim, this should be deducted from the relevant expenditure item, and not declared as income.
17	Resources expended	Please complete lines 18 to 23 and 25 to 28 as below. <b>NB: intra-CEQ expenditure (that is money paid to another LM or Branch, or to central AM Funds) must not be included in this section – see guidance notes on Transfers. See also guidance notes on "Acting as Agent" transactions.</b>
18	Costs of generating funds	Costs of fundraising events Costs of sale goods Appeal leaflets Cost of Gift Aid envelopes
19	Costs of Quaker activities	Grants or bursaries to individuals Grants to charities, subscriptions to ecumenical bodies Costs of LM/B events Costs of courses or conferences Literature and books, leaflets, printing, stationery

		Committee expenses Purchases of equipment for the Meeting House ( <i>these are items used for Quaker activities, such as a DVD player, data projector or display boards - exclude items which are for the "fabric" of the Meeting House, such as furniture, which should be treated as maintenance and repairs</i> )
21	Payroll costs	Staff salaries (NB payments to CEQ for staff on central payroll are NOT transfers and should be included here). The figure inserted in Line 21 should be restricted to payroll costs and must agree with the central payroll records for the LM/Branch employee(s). All other costs relating to employees, such as the payment of Council Tax, should be inserted in line 22 (contracted services).
22	Contracted services, including self-employed workers	Gardening and cleaning services, other contracted-out labour, and any other workers not on central payroll. Please refer to " <i>guidance to LMs re payments for services</i> " (Finance Library)
23	Insurance	Building and contents insurance premiums
25	Utilities	Gas, electricity, water charges, telephone
26	Repairs and maintenance	Costs of maintaining, improving or repairing your property, including the purchase of furniture ( <i>NB see comment in line 15 re refunds</i> )
27	Costs of Governance	Audit or legal fees ( <i>NB fees for architects, surveyors etc should be classified as repairs and maintenance, and meeting expenses - eg postage - should be classified as Costs of Quaker Activities. In practice, for most Meetings, this line will be zero.</i> )
28	Other resources expended	Anything that doesn't seem to fit elsewhere! <i>If you enter a large figure here, please explain it.</i>
30	Realised investment gains	For any investments <b>sold</b> during the year, the proceeds of sale less the value on 1 January (or less the purchase price, for any investments purchased and sold during the year). <b>Note that if you complete the investment schedule first these values will be generated automatically and the totals can be transferred to the proforma.</b>
31	Unrealised investment gains	For all investments held at the end of the year, the value on 31 December less the value on 1 January (or less the purchase price, for any investments purchased during the year). <b>Note that if you complete the investment schedule first these values will be generated automatically and the totals can be transferred to the proforma.</b>
34	Transfers between internal funds	Enter here any transfers which you have made <b>between your own funds</b> , "out" being minus and "in" being plus. These should sum to zero.
39	Intra-CEQ transfers	Enter here the net transfers (to each of your funds) from or to other LMs, Branches or Central Funds. The total net transfers should agree with the bottom line of your Transfer Schedule.
45	Balances brought fwd	<b>The total for this line must be the same as the balance carried forward from the previous year.</b>
46	Balances carried fwd	These will be the sum of lines 44 and 45, <b>and must agree with the bottom line of the balance sheet (line 66).</b>
50	Land & Buildings	<i>For LMs and Branches this line should be zero. Any qualifying capital expenditure detailed on the disclosures schedule will be capitalised and depreciated centrally – see guidance on "completing the Information Disclosures schedule"</i>
51	Fixtures and fittings	<i>Same principle as Line 50 – see above</i>
52	Investments	The figure inserted here should agree with the total year-end value of your investments, as recorded on the investment schedule (UK + Overseas based)

55	Debtors	Any accruals for <b>income</b> included in the SOFA which has not been paid to you, as at 31 December, including Gift Aid due. Include the closing balance of any loans made by you to third parties (hopefully none!)
56	Short term deposits	Sums held in deposit or savings accounts as at 31 December
57	Cash at Bank	Sums held in current accounts, plus any cash held, as at 31 December.
60	Creditors due within 1 year	Any accruals for <b>expenditure</b> included in the SOFA which has not been paid by you as at 31 December, but which you expect to pay before the end of the coming year Include the closing balance of any loans (other than from the CEQ Building Fund) taken out by you which are repayable within 1 year (hopefully none!)
61	AM loans due within 1 year	If you have a CEQ Building Fund loan, enter the amount you are due to repay next year.
64	Creditors due after 1 year	As line 60, but for amounts due to be repaid beyond 1 year
65	AM loans due after 1 year	As line 61, but for amounts due to be repaid beyond 1 year

### Notes regarding the Transfer and “Acting as Agent” Schedules

*Terminology:* we use the word “internal” to mean transactions within your own Meeting or Branch Funds, and “intra” to mean transactions between Meetings, Branches and Central Funds.

An **intra-CEQ Transfer** occurs when money passes between Local Meetings, Branches or Central Funds. The money has moved within the charity, but has not entered or left the charity. When we consolidate the CEQ accounts we have to remove all such Transfers to avoid double-counting income and expenditure. This is why we ask you to account for transfers separately on the main pro-forma and to not include them as income or expenditure. Completing this Transfer schedule helps us to identify these “intra” movements, and account for them correctly.

If everyone completes the forms accurately the “ins and outs” across the charity should sum to zero!  
Examples of Transfers are:-

- Donations from an LM to a Branch, other LM or Area Meeting
- Grants from Area Meeting to an LM or Branch
- Reimbursement to an LM by Area Meeting for an expense incurred by the LM (eg bursary)

Note that donations to Quaker bodies which are not part of CEQ (eg BYM, Woodbrooke, The Woodlands, ecobirmingham) are not Transfers.

*Please try to avoid making transfers very close to the end of the year, as there is a risk that the receiving LM or Branch will not receive it until after 31 December, and may allocate it to the following year.*

**“Acting as Agent”** is a term we use for money that has been collected for a particular purpose by an LM and passed directly to the beneficiary. The LM is simply “Acting as an Agent”, and such collections must be excluded from the LM’s income/expenditure figures, and (if passed to a CEQ LM or Branch) treated by the beneficiary as “external income”. The Area Meeting Contribution Schedule (which collects donations from individual donors and passes the money on to named beneficiaries) is Acting as Agent, and LMs should record such donations as external income (ie as if the donation had come directly from the donor).

If you arrange a special collection but “top it up” from your own funds you must account for the two elements differently. The money collected is “Acting as Agent” (excluded from your accounts) but the “top up” is expenditure (include in your accounts). If the donation goes to another LM or Branch both you and the receiving LM/Branch must treat the “top up” as a transfer.

When sending a gift to another LM or Branch you must let them know if the gift is from your funds or from a special collection, or a combination of the two.

## 5 Completing the Transfer Schedule:-

To complete the Transfer schedule, insert in the first (IN) column any gifts, grants or payments **received from** the listed LMs/Bs/AM funds, with a brief explanation of the reason (ie donation, bursary, reimbursement)

Insert in the second (OUT) column any payments **made to** the listed LMs/Bs/AM **from your LM/B funds**, again with a brief explanation of the reason.

(If you have figures in both columns for a given row, please describe both transactions).

**Please note:** loans from the CEQ Building Fund (or repayments to it) should **not** be recorded as Transfers. *They are not part of income and expenditure and will appear in the creditor section of the balance sheet.*

## 6 Completing the “Acting as Agent” Schedule:-

Insert in the first (IN) column any money received from someone else’s special collection. Hopefully they will have excluded the collection from their accounts, and you will have treated it as external income.

Insert in the second (OUT) column any special collections passing through your Meeting to other LMs or Branches. Hopefully you will have excluded the collection from your accounts, and the beneficiary will have treated it as external income.

Do not include on the schedule any special collections for beneficiaries outside CEQ

## 7 Completing the Investment Schedule

As in previous years we are obliged to clarify our investments in detail. Not every LM or Branch has investments, so this schedule may not apply in your case. Some investments are held centrally and will be accounted for centrally. If you are not sure whether your investment should be included on your pro-forma (and investment schedule) please ask.

If you need to complete this schedule, please ensure that the figures for realised/unrealised investment gains and investment income match those shown in your pro-forma.

Complete the top section for UK based holdings, and the lower section for Overseas based holdings. Use the totals to Transfer to Pro-Forma figure on the pro-forma. The headings on each column specify the information required by our auditor.

**B SECTOR:** please list briefly the area of activity of each investment, such as Construction & Materials, Food and Drug, Telecommunications, Gas, Water and other Utilities.

**C NAME:** please give the name of the holding, with any relevant supplementary information contained in the name.

**D QUANTITY:** please identify the number of share or units held.

**E CATEGORY:** the categories specified by our auditor are shown in the green box at the foot of the schedule – please select as applicable, quoting the reference number (1 to 7). From 2015 we have been required to identify separately any “social investments”. These are investments made primarily for charitable purposes rather than financial gain, where the LM or Branch has made a conscious decision to accept a higher level of risk or lower return on investment in order to fulfill a charitable objective. If you are not sure if an investment falls into this category, please ask.

F/G PURCHASE DATE & VALUE: For “existing” holdings (purchased **before** the start of the year), enter the original date and value, if known. For new holdings purchased during the year, enter the actual date and purchase value.

H VALUE AT START OF YEAR: For “existing” holdings (purchased **before** the start of the year) enter the opening value, as at 1 January. For new holdings purchased during the year **leave this cell blank**.

I/J FURTHER INVESTMENT QUANTITY AND VALUE: If you have purchased additional units of this holding during the year, enter the additional quantity and purchase value.

K/L QUANTITY SOLD AND SALES VALUE: If you have sold part or all of this holding during the year, enter the quantity sold and the sales value.

M VALUE AT END OF YEAR: enter the value of the holding as at 31 December. If nil (ie all of the holding sold) **leave this cell blank**.

N INCOME: Enter here the total value of dividends and interest received during the year.

O/P REALISED AND UNREALISED GAINS: if completing the form on a computer (as an Excel worksheet) these values will be generated automatically, **so please do not try to insert your own figures**. If completing the form manually, you will need to calculate the values yourself by reference to section 3 above – see guidance for lines 30 and 31 on the proforma.

## 8 Completing the Information Disclosures schedule

*Capital expenditure*: from 2017 we have been required to capitalise (and depreciate) major expenditure on building projects or equipment. We require Local Meetings and Branches to declare such expenditure in this schedule. For a project or purchase to qualify it must:-

- a) Exceed £10,000 (including VAT if applicable)
- b) Relate to the major refurbishment of a building, part of a building or building extension (not just decoration or repairs), or a single high value item of equipment (such as solar panels, boiler, grand piano etc).

Please provide a breakdown of major items of expenditure within the overall project, and provide copy invoices (these can be scanned and attached, or sent by post to Wendy Wolfendale). We also need to know where you have recorded the expenditure on your proforma.

To avoid local Treasurers having to deal with fixed assets and depreciation we will make the necessary adjustments centrally. If in doubt about whether to declare a project, please include it, with appropriate details, and we will take a view - if necessary consulting our auditor.

*Grants/donations to certain beneficiaries*: changes in regulations (especially those relating to banks) make it necessary for us (and therefore you!) to record grants and donations made to non-Quaker charities or non-charitable beneficiaries, and any payments made to beneficiaries outside the UK. Quaker Stewardship Committee also requires us to declare donations to Quaker bodies and Britain Yearly Meeting (BYM). Please enter the details of any such transactions on the “information disclosures” schedule. Note that we only require details of payments made from your funds – payments made exclusively from special collections should not be declared. However, if you add money from your funds to “top up” a special collection (to one of the above categories of beneficiary), then the amount drawn from funds should be declared. As a general rule, subscriptions to relevant bodies which are consistent with our charitable objects (eg Churches Together, Interfaith Network) need not be declared if it is clear that the payment is a subscription rather than a gift.

Please be aware of the guidelines on the “correct application of charitable funds” as held in the Finance Library. As a general rule, any donations which you are now required to declare via the new schedule should have been approved by your Local Meeting, with a supporting Minute, and we ask you to provide the Minute number.



## **9 Examination Checklist**

Included as an extra worksheet is a “checklist for Examiners” which is designed to ensure that examinations are undertaken consistently. There is a declaration at the end, which the Examiner is obliged to complete and sign. We do not require a “wet signature” and the form can be signed with a printed name.

Central England Area Quaker Meeting Consolidated Accounts

2020

Name of Meeting or Branch: **LMB**

LMB

Part 1: Statement Of Financial Activities (SOF) *N.B. Please do not use pence anywhere on the form. Whole pounds only.*

Fund type (ie restricted/unrestricted /designated)	Fund Name								Total	Total	Material year on year difference	Explanation of variance
									Current Year	2019		
		E	E	E	E	E	E	E	E	E		
7	<b>A. INCOMING RESOURCES</b>											
8	Voluntary Income - Contributions & Collections											
9	Voluntary Income - Donations											
10	Voluntary Income - Legacy											
11	Activities for generating funds											
12	Rent from investment properties											
13	Investment Income											
14	Income from Quaker Activities											
	Priority Rooms Gift											
15	Other incoming resources											
16	<b>A Total Incoming resources</b>											
17	<b>B. RESOURCES EXPENDED</b>											
18	Costs of generating funds											
19	Costs of Quaker Activities											
20	<b>Support Costs: (People &amp; Insurance)</b>											
21	Payroll Costs											
22	Contracted Services											
23	Insurance (Buildings & Contents)											
	<b>Support Costs: (Property, Other)</b>											
25	Utilities											
26	Repairs & Maintenance											
27	Costs of Governance											
28	Other resources expended											
29	<b>B Total Resources Expended</b>											
30	Investment Gains/Losses - realised											
31	- unrealised											
32	<b>Total Investment Gains/Losses</b>											
33	<b>Income less expenses before Internal Transfers</b>											
34	Transfers between internal funds only (out -, in +)											
35	<b>Income less expenditure after internal T/F</b>											
36	<i>All entries above this line refer to funds received (Income) or spent (Expenditure) other than by Transfer</i>											
37	<i>Please enter the balance of Intra-CEQ Transfers as detailed in the Schedule</i>											
38	<b>C. TRANSFERS between LMs, Branches &amp; Central Funds, ie Intra-CEQ (donations out '+', receipts in '+')</b>											
39	Intra-CEQ Transfers (enter net from T/F Schedule)											
40	<b>C Net Intra-CEQ Transfers</b>											
41												
42	<b>D. Movement in Funds</b>											
43	<b>Net Incoming Resources after transfers</b>											
44	<b>Net movement in funds</b>											
45	<b>Fund Balance b/f @01-01-2020</b>											
46	<b>Fund Balance c/f @31-12-2020</b>											

Part 2: BALANCE SHEET Summary (Year on Year)

49	<b>Fixed assets</b>										
50	Land & Buildings										
51	Fixtures & Fittings										
52	Investments										
53	<b>Total fixed Assets</b>										
54	<b>Current Assets</b>										
55	Debtors										
56	Short term deposits										
57	Cash at bank										
58	<b>Total current assets</b>										
59	<b>Liabilities</b>										
60	Creditors: amounts due within 1 year										
61	AM Loans due within 1 year										
62	<b>Net current assets</b>										
63	<b>Total assets less current liabilities</b>										
64	Creditors: amounts due after 1 year										
65	AM Loans due after 1 year										
66	<b>Balance (Net Assets)</b>										

Completed By:	
Email Address	
SOFA Completed By: (if different)	
Email Address	
Examined By:	
Email Address	

## Central England Quakers

### Statement of Bank Accounts held with Local Meeting/Branch

#### Register of Treasurers and Bank Accounts

Name of LM or Branch	LMB
Name of Treasurer	0
Assistant Treasurer (if applicable)	
Name of Examiner	0

Are there any other Friends involved in local finance, such as a Finance Committee? Please give details

Contact details for Treasurer	Telephone number(s):
	Email: 0

*Privacy statement: your contact details will only be used to enable the central Treasurer team to contact you in connection with your role as Treasurer and will not be disclosed to or shared with other parties*

**PLEASE LIST ALL BANK ACCOUNTS THAT ARE INCLUDED IN YOUR YEAR END "CASH AT BANK" & "SHORT TERM DEPOSITS" FIGURES**

Bank account(s)				Authorisation Single/Dual?		
Name of account	Name of bank	Sort Code	Account number	Online	Cheques	Limit*
Anytown LM	CAF Bank	40-55-66	1235 6688	D	S	£500

\* If you have dispensation for single signatures on cheques, please state the "up to" limit

#### Signatories, per bank mandate

Account number(s)	Signatories (names)	1	2	3	4	5
1235 6688	0					
	0					
	0					
	0					

**Intra - CEQ transfers**

Name of Local Meeting or Branch

LMB

Funds transferred to or from:- (LM&Branches/Central Fund)	£		Description of Transaction(s)
	Transfer IN (payments received)	Transfer OUT (payments made)	
NB do not enter data in the row for your own LM/Branch			
Barnt Green & Redditch LM			
Bournville LM			
Bull Street LM			
Christmas Parcels			
Community Justice Group			
Cotteridge LM			
Coventry LM			
Edgbaston LM			
Hall Green LM			
Hartshill LM			
JYF			
Kings Heath LM			
Northfield			
Peace Hub			
Peace Committee			
Selly Oak LM			
Solihull LM			
Stourbridge LM			
Sutton Coldfield LM			
Warwick LM			
Walsall LM			
WMOPEP			

A1 Redditch Building Fund			
A2 Bull St Fund			
A3 Building Fund			
A5 Salaries Account			
A6 Trustees Fund			
B1 General Fund			
B2 General Fund Reserve (CAF 6828)			
B3 Social			
B4 General Fund Investments			
B5 Black Country Fund			
C AMS Contributions			
D Sellywood House Fund			
E Trustees Reserves			
<b>TOTALS</b>	-	-	-

Net transfers will be Row 39 on this Year's ProForma

Central England Quakers – Consolidation of accounts

2020

Acting as Agent

Name of Local Meeting or Branch

LMB

IN

OUT

Funds transferred to or from:- (LM/Branch/Central Fund)	(Acting/Agent) £	(Acting as Agent) £	Description of Transaction(s)
	Donation recvd from <small>someone else's special collection</small>	Donation sent from <small>your own special collection</small>	
Barnt Green & Redditch LM			
Bournville LM			
Bull Street LM			
Christmas Parcels			
Community Justice Group			
Cotteridge LM			
Coventry LM			
Edgbaston LM			
Hall Green LM			
Hartshill LM			
JYF			
Kings Heath LM			
Northfield			
Peace Hub			
Peace Committee			
Selly Oak LM			
Solihull LM			
Stourbridge LM			
Sutton Coldfield LM			
Warwick LM			
Walsall LM			
WMQPEP			

A1 Redditch Building Fund			
A2 Bull St Fund			
A3 Building Fund			
A5 Salaries Account			
A6 Trustees Fund			
B1 General Fund			
B2 General Fund Reserve (CAF 6828)			
B3 Social			
B4 General Fund Investments			
B5 Black Country Fund			
C AMS Contributions			
D Sellywood House Fund			
E Trustees Reserves			

<b>TOTALS</b>	-	-	
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**Investment Schedule**

Name of Local Meeting or Branch

LMB

Sector	Name	Quantity	Category (See Below)	Purchase date (if known)	Purchase Value £	Current Year			End of Year Values															
						Value at start of Year	Further Qty Investment	Further £ Investment	Quantity Sold	Sales Value £	Value at end of Year	(Income Dividends)	Realised Gain	Unrealised Gain										
Existing Holdings, New Holdings and Changes to the Holdings																								
<b>TOTALS</b>																								

**OVERSEAS BASED**

Details of Stock Holding - OVERSEAS BASED																								
Existing Holdings, New Holdings and Changes to the Holdings																								
<b>TOTALS</b>																								

The first three columns are required on the Pro-Forma in the following cases: Realised Gain Row 34; Unrealised Gain Row 35; Income Row 36; together with interest from bank a/c & other sources

Categories of Investment (enter Number in Col E)  
 1) British Govt's Securities  
 2) Public, LA's & Utilities  
 3) Corporate loan stock  
 4) Common Investment Funds  
 5) PLC's  
 6) Unit Trusts  
 7) Social Investments

## Information Disclosures

Name of Local Meeting or Branch

LMB

Capital Expenditure		NB Please attach scan of invoice		
Description	Date	Total Amount & Breakdown	Where Posted (Proforma Row number)	Supporting Authorising Minute Reference/Notes

Payments to Overseas, non-UK Beneficiaries				
Beneficiary Name	Date	Amount	Where Posted (Proforma Row number)	Supporting Authorising Minute Reference/Notes

Donations to (Non-CEQ) Quaker Bodies				
Beneficiary Name	Date	Amount	Where Posted (Proforma Row number)	Supporting Authorising Minute Reference/Notes

Donations to BYM				
Donation Details	Date	Amount	Where Posted (Proforma Row number)	Supporting Authorising Minute Reference/Notes

Donation/Grants to non-Quaker Charitable Bodies				
Beneficiary Name	Date	Amount	Where Posted (Proforma Row number)	Supporting Authorising Minute Reference/Notes

Donations/Grants to non charitable beneficiaries				
Beneficiary Name	Date	Amount	Where Posted (Proforma Row number)	Supporting Authorising Minute Reference/Notes

Any Other Information - considered relevant by LMB





Central England Area Quaker Meeting

Examiner's Year End Checklist

ER1	Data		Notes by Examiner
a	Identify Year End	31/12/2023	
b	Identify Local Meeting/Branch	LMB	
c	Identify Treasurer at start of year	0	
d	Identify Changes in Treasurer		
e	Identify Examiner	0	

ER2	Financial Review	Please select from drop-down list	
a	Is there an up to date Reserves Policy?		
b	Have you reviewed the Reserves Policy during the year?		
c	Is the Policy being adhered to?		
d	Is the Policy reviewed periodically?		
e	Do you know if there were any significant matters impacting this year?		
f	Are there any significant matters arising in the forthcoming year, that should be considered?		
g	Is Gift Aid being claimed? And if so, is it being correctly handled?		
h	Has Gift aid been accrued into the accounts where necessary?		

ER3	Examination Process		
a	Have you been given all bank statements either online or paper?		
b	Have you reviewed the Investment Schedules?		
c	2024 Please attach a copy of the Gift Aid Claim for 1.1.2024-31.12.2024		
d	Has the Gift Aid for 2024 been accrued?		
e	Have you reviewed and agree with the Bank Register?		
f	Do the brought forward cashbook and fund balances reconcile with the prior year carried forward balances?		
g	Have the uncleared deposits and payments at the previous year-end been cleared in the current year?		
h	Have you seen evidence of relevant Debtors and Creditors documentation		
i	Have you undertaken spot checks on selected receipts and payments, and verified that the recorded amounts match receipts and invoices?		

ER4	SOFA		
a	Does the proforma balance ? Fund Balance c/f @31-12-2023 Balance (Net Assets)	- - Correct	
b	Have all Intra-CEQ transfers been correctly recorded on the proforma, and entered on the transfer schedule? Transfer Schedule Intra CEQ Transfers per the SOFA	- - Correct	

ER5	LMB Procedures		
a	Have you checked and approved the entries in the information disclosures schedule?		
b	Is there a robust system in place for collecting and handling cash?		
c	Have you completed the declaration, and have any matters, brought to the attention of the Treasurer, been recorded?		

**Examiner's Report**

**Matters brought to the attention of the Treasurer**

**Examiner's Declaration**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed Declaration: \_\_\_\_\_



## Finance Guidance

A selection of guidelines, policies and procedures.

[Finance Guidance Index Sep 24](#) [Download](#)

### General

[Handbook for CEQ Treasurers](#) [Download](#)

[Principles of budgeting aide memoire](#) [Download](#)

[Financial Accounting Principles](#) [Download](#)

[Funding for Friends and Attenders \(including training and bursaries\)](#) [Download](#)

[Guidelines for handling cash collections](#) [Download](#)

[Correct application of charitable funds](#) [Download](#)

[Guidance for LMs re payments for services](#) [Download](#)

[Gift Aid guidelines](#) [Download](#)

[Building Fund Criteria for grants and loans](#) [Download](#)

[Guidelines on Reserves Policies](#) [Download](#)

[CEQ Reserves Policy \(Central Funds\)](#) [Download](#)

[Advice to Friends on ethical banking](#) [Download](#)

[Authorising changes to bank accounts](#) [Download](#)

[Greener-Fairer-Banking-Guide](#) [Download](#)

[Guidelines for Treasurers re GDPR](#) [Download](#)

[BYM Contribution 2024 leaflet](#) [Download](#)

[Guide to contributions \(BYM\)](#) [Download](#)

[How-your-contributions-support-Quaker-work](#) [Download](#)

[Year-end Consolidation Guidelines](#) [Download](#)

[Expenses Claim form \(pdf\)](#) [Download](#)

[Expenses Claim form \(word\)](#) [Download](#)

### Investments

[CEQ Investment Policy](#) [Download](#)

### Priory Rooms

[Background to the development of Priory Rooms](#) [Download](#)

[Priory Rooms Letting Policy](#) [Download](#)

[PR Refreshments policy](#) [Download](#)

[Use of Priory Rooms by other Religious groups](#) [Download](#)

[Booking of PR by CEQ and Non CEQ Quaker groups](#) [Download](#)

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Dates, times and locations for Area Business Meetings (as well as workshops and Meetings for Worship open to all Friends in our area) for 2025 have been confirmed. This information is available on the website at [centralenglandquakers.org.uk/area-business-meeting/](https://centralenglandquakers.org.uk/area-business-meeting/); in the list below; and in a PDF which has been sent to Local Meeting correspondents, and can be downloaded below to print and share...

<https://centralenglandquakers.org.uk/.../area-meeting-dates-.../>

