

Charity registration number NIC102457

Company registration number NI063929 (Northern Ireland)

QUAKER SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

QUAKER SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Kathleen B Campbell Elizabeth G Dickson Siobhan M McElnea Aidan D Pearson Stephen Browne Owen Fulton Margrit E Gray Timothy Hunt Jonathan H Lamb Stanley Houston	(Appointed 21 November 2023)
Secretary	Mr Shane Whelehan	
Charity number	NIC102457	
Company number	NI063929	
Registered office	541 Lisburn Road Belfast BT9 7GQ	
Auditor	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS	
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim Northern Ireland BT1 6JS	
Solicitors	Johns Elliot 40 Linenhall Street Belfast BT2 8BA	

QUAKER SERVICE

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QUAKER SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of Quaker Service are pleased to present their annual Directors' report and the financial statements for 1st April 2023 to 31st March 2024. The Trustees are also Directors of Quaker Service for the purposes of company law.

The financial statements comply with the Charities Act 2016, the Charities Act (NI) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

Objectives and activities

The charity's value statements are set out below.

Our Concern

Justice, fairness, and opportunity are not experienced equally by everyone in our community.

Our Purpose

Led by Quaker values, to provide services that give support and effect change.

Our Vision

A community in which each individual is valued, their voice heard, and their need addressed.

Our Values

All of our work is value-led - values which we hold in common with Quakers.

Because all human life is of equal worth, we hope to work creatively for **peace** and reconciliation. We seek to give voice where a need presents itself and to find creative ways of dealing with conflict by appealing to the capacity for understanding in ourselves and in others. We recognise the importance of human relationships for individuals, families, and communities. We believe that working in partnership with others to restore positive relationships is beneficial in bringing about reconciliation and can lead to change.

Our belief in **equality** inspires us to challenge those in power and to try to change systems that cause social injustice and hinder us from being a caring community. We aim to treat all people fairly and without judgement, respecting and accepting all, regardless of individual circumstances. We are true to the commitments we make and steadfast and compassionate in the support we provide. Clear sighted as to our purpose, we work quietly and with **integrity**.

As an organisation we seek to ensure that we are financially healthy, that we use our resources responsibly and that we work collaboratively to ensure the best outcomes for those we serve. Aware of our impact on the planet, we recognise our personal and collective role in promoting **sustainability** and of proactive environmental management.

Public benefit

In shaping our objectives for the year and planning our activities, the Directors have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Quaker Service relies on grants and donations and the income from our social enterprise company, Quaker Care Ltd, to cover its operating costs.

Quaker Service believes that all our purposes satisfy both elements of the public benefit requirement and we do not foresee any harm flowing from our purposes. The charity's beneficiaries are individuals and families in need and people residing within the Northern Ireland prison system. The only private benefit flowing from our purposes is where staff or trustees need to participate in activities or training provided by the charity, and this is incidental and necessary to ensure the benefit is provided to our beneficiaries.

QUAKER SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Programme activity April 2023 to March 2024

Frederick Street – A Quaker Hub

Planning and meetings with Friends from Frederick Street Meeting House continued throughout this period to ensure that the move of our administrative base to that location goes smoothly. Significant time has been spent on planning with Frederick Street Friends, drafting and agreeing space sharing proposals and moving through procurement for parts of the developments. Quaker Service is redeveloping the upstairs of the meeting house into office accommodation, and we are supporting the meeting in the refurbishment of the rest of the Meeting House. A further investment will be evidenced in the work of Quaker Service staff there and the services that they provide and the many benefits of having an active presence on the site day to day. We believe we will mutually benefit from the alignment and working out of our shared values.

We have plans to develop the vacant caretaker's flat at Frederick Street into café and meeting space that can revert to service space for beneficiary engagement and training. Joint fundraising with the Meeting commenced with a leaflet insert in 'The Friend' magazine in January this year, which to date has had a modest return. Errors by our bank in setting up the joint fundraising account have been a set-back and our capacity was stretched further by progressing through the bank's own complaints procedure and subsequently through engagement with the Financial Ombudsmen Service (FOS). We will also have to repeat the fundraising campaign in 'The Friend' magazine once FOS complete their investigation.

Social Enterprise - Quaker Care Ltd.

After an extended and challenging recruitment exercise, we created and appointed a new post of Social Enterprise Business Development Manager and the person appointed started in April 2024. The post is funded by a £100k grant over three years from the Dormant Assets Fund with additional internal contributions to salary. The postholder is tasked with improving the existing operational infrastructure in place in our trading company Quaker Care Ltd including our second-hand charity shop and online shop, developing the business case for a hospitality offer at Frederick Street, and exploring the potential for social enterprise activities.

It was a difficult trading year for the charity shop. We decided to moth-ball our on-line eBay sales platform in summer 2023 in order to review the development of sales on alternative platforms and in December, our shop manager of 11 years' service left the charity. Recruitment for a new manager proved challenging with our first appointment leaving after just one month. Our shop volunteers continue to humble us with the generosity of their time, labour and support and we are thankful of them.

Quaker Cottage on Black Mountain

Throughout the year, Quaker Cottage continued to support the staff and work of a neighbouring charity, Black Mountain Shared Space Project (BMSSP) whilst they supervised the development of their new £6m EU funded shared space centre just a few fields below. Their work is that of grassroots community reconciliation and our mutual concern is compatible. A future function for our residential cottage and Family Centre on Black Mountain continued to be explored throughout the year with a number of external stakeholders alongside the Board's discernment. Following the laying down of our Family Programme of some four-decades there in December 2022, it continues to prove a challenge to reinstate service at that location or to collaborate with others to do so. The buildings have required significant attention during the period, with new water pumps needing to be fitted, along with minor electrical works and painting.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Prison Work – Quaker Connections

Our new Quaker Connections Manager who joined us in April 2023, has injected new purpose and thinking into the post and has increased volunteer befriender numbers and set in place cyclical training and new supports for volunteers. Since the inception of the Quaker Connections programme, we have operated from the grounds of the prison in a portacabin using public-facing booking systems but have now negotiated with NIPS to utilise the internal NIPS Prison Management System (PRISM). This has transformed our work in prisons, booking visits for befrienders and families of prisoners, as well as classes and appointments for prisoners. NIPS also adjusted the PRISM interface so that we can effectively retrieve accurate data about our activities and so that NIPS also have a better understanding of our engagement within their facilities.

The Quaker Connections befriending programme supports men with no or few visitors and links them with a volunteer befriender to receive visits and a friendly ear in person or by zoom. The programme works primarily with men in the care of HMPs Maghaberry & Magilligan, though support inroads for women and young people in HMP Hydebank Wood College have been progressed throughout this period.

The work supports men at risk within the prisons, providing meaningful human contact and also through drop-in programmes and facilitation of a peer designed and delivered anti-violence programme in Maghaberry. The charity also supports men returning to the community after long spells in prison, building a volunteer circle of support with the man, meeting more than weekly to support him in rebuilding his life. This circle work plans to develop a new circle with a new core focus in Autumn 2024. Quaker Connections volunteers were supported through additional training and a volunteer lunch in December 2023 – often the volunteers never get to meet each other as they manage separate relationships within and outside the prisons.

We continue to co-facilitate an anti-violence programme “Making the Correct Moves” within HMP Maghaberry alongside an indeterminate sentenced tutor. Twenty-four men graduated from this course in-year, with nine more progressing through the course by year end. We published our survey relating to women and homelessness, funded through CFNI but truncated our engagement on this programme to concentrate on pressing priorities in our new agreed strategic plan, and to reflect the reality of our capacity in-year.

During the year, the Chief Executive was appointed as Co-Chair of the Restorative Practices Forum NI. The Forum provides an independent, neutral space in which restorative justice thinking, practice and developments can be discussed, analysed, and explored, and we promote learning through seminars, conferences, research, and the dissemination of information. Membership of RPFNI includes seasoned practitioners from across academia, the community and voluntary sector, government departments, independent practitioners, retired judiciary, and a range of agencies working within and alongside the criminal justice system.

New relationships have been built in-year with American Friends Service Committee, Ulster University, VCSE partners and public representatives at Stormont and Westminster and we will develop these relationships in the furtherance of a shared concern.

QUAKER SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The Finance & Personnel Committee met eight times during the year reviewing fundraising, risk management, and recruitment, as well as monitoring investments, cash flow and income and expenditure. Reserves were reviewed and ringfenced during the year and continue to reflect emerging service development and the move of our administrative base to Frederick Street. In January this year, we decided to move our main investment portfolio managed by Quilter Cheviot to a Short-Term fixed Interest Portfolio as our existing defensive, ethical portfolio was being impacted negatively by the war in Ukraine and other adverse market conditions.

The Charity had a deficit of £47,741 at the year-end. With a balanced budget being agreed at the start of the year, the deficit was largely due to the planned disposals of two minibuses not taking place before year-end. Depreciation of assets also accounted for £29,463 of the deficit. Significant sums of approximately £270k are designated in reserves for capital and service expenditure and this may mean planned deficits in future years.

RESULTS

There were net outgoing resources for the year attributable to unrestricted reserves of £43,634 (2023: £70,273) which now stand at £836,274. In addition, there were net outgoing resources for the year of £4,107 (2023: £39,442) attributable to restricted reserves which now stand at £NIL.

Reserves policy

1. Aim of reserves policy

Following a review of the reserves policy for Quaker Service in 2024, the Management Board has agreed reserves to enable the charity to meet the needs of its beneficiaries by:

1. Securing and sustaining the charity's viability and future;
2. Reassuring our beneficiaries, members, funders and the general public that Quaker Service intends to use all the money coming into its care for the general purposes of the charity as set out in the memorandum and articles of association; and
3. Developing services as evidenced by need.

2. The range of reserves needed

Our reserves policy is twofold.

1. It will be policy to hold a minimum of three months and a maximum of six months expenditure in hand (i.e., over and above that held in fixed assets and designated funds). This includes the cost of statutory redundancy and notice payments of the current staff team.
1. In addition, funds may be designated for specific purposes such as:
 - i. Building, asset purchase and refurbishment provision.
 - ii. Development fund, with amounts set aside by the Management Board depending upon plans for service/project development.
 - iii. Other purposes as approved by the Board.

We aim to expend funds designated for specific purposes within a period of 18 months.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3. The current level of reserves held

Following a Finance & Personnel Committee meeting on September 3rd, 2024, the Board has agreed that the total reserves being designated or restricted for 2024/25 (excluding fixed assets) is £426,719

Designated Funds **£404,663**

£147,663	5.5 months operating costs from the 24/25 Budget (not including depreciation, management charges or £100k reserves for capital expenditure) of £128,622 plus redundancy liabilities of £19,041
£160,000	Service Development Priorities
£80,000	Frederick Street Development
£15,000	Quaker Cottage maintenance and repairs and legal fees
£2,000	541 Lisburn Road repair and maintenance

Restricted Funds **£15,843**

£15,843	Family Group Conferencing Funds
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Free Reserves **£6,213**

4. Monitoring and Reviewing the Policy

The Finance & Personnel Committee will monitor the policy on a regular basis and will put forward proposals each year to the Management Board for consideration.

The Management Board will continue to review the policy on an annual basis in the summer of each year when the annual accounts are being presented for approval.

5. Total charity funds analysis at 31st March 2024

<u>Detail</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
restricted funds	£15,843	£45,450	£43,549	£8,566
<i>unrestricted funds:</i>				
tangible fixed assets	£409,555	£437,798	£465,200	£468,081
designated funds	£404,663	£395,005	£483,101	£470,077
Free reserves	£6,213	£5,762	£1,880	£2,452
funds carried forward	£836,274	£884,015	£993,730	£949,176

QUAKER SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Investment policy

The Board has wide investment powers granted under section 4 in the Memorandum of Association which states that the Board may 'invest the moneys of the Company not immediately required for its objects in or upon such investments, securities or property as may be thought fit and in keeping with Quaker values.' The Board has granted its investment managers discretion to manage its investments within the parameters set by the Board.

Quaker Service has a strong ethical basis guided by Quaker beliefs and values. We require our investment managers to avoid direct equity investment in companies which produce alcohol, armaments, pornography and tobacco and fossil fuels, companies whose main activities relate to gambling and companies where there are significant human rights concerns. The Board prefers investments in companies which make a positive contribution to society and the environment including companies listed in the FTSE4GOOD Index.

The charity's investment managers, Quilter Cheviot, provide regular reports on the performance of investments and other relative matters for the attention of the Board. They also meet with the Finance & Personnel Committee at least annually. During the annual review of the Investment Policy, it was agreed to move our portfolio with Quilter Cheviot to a short-term fixed Interest Portfolio as our existing defensive, ethical portfolio was being impacted negatively by the war in Ukraine and other adverse market conditions.

The Board reviews its investments twice a year and reserves the right to require the investment managers to dispose of specific equities which it feels do not fit in with its ethical concerns.

Major risks

The Management Board and senior management revised and re-scored the Corporate Risk Register in March 2024. The Management Board of Quaker Service is responsible for safeguarding the organisation, its assets and third parties, including staff and volunteers and recognises that risk management is a vital activity that underpins our work.

Risk is present in everything we do, and it is therefore our policy to identify, assess and manage significant areas of risk on a pro-active basis. We seek to embed risk management into the culture of Quaker Service and to promote risk awareness amongst the people involved in governing our Charity, those delivering our services, and amongst the beneficiaries of our services.

The organisation's Corporate Risk Register categorises our risk under the headings of Governance, Strategic, Compliance, Operational, Financial, Environmental and Reputational. The Register will be reviewed regularly in accordance with Principle 3 of The Code of Good Practice (3rd Edition revised 2021) to ensure that we:

- Have proper arrangements/agreements in place for partnership working and service delivery.
- Understand and comply with all legal, contractual, and regulatory requirements that apply to it.
- Implement appropriate and up to date internal financial and management controls.
- Regularly identify and review the major risks to which the organisation is exposed including systems to manage those risks

QUAKER SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Quaker Service is a company limited by guarantee governed by its Memorandum and Articles of Association dated March 2007. The company is under the control of the Directors who are, therefore, acting Trustees for the Charity.

The Objects of the Company as set out in its Memorandum of Association and as listed on the register of charities are to promote the benefit of the inhabitants of Ulster (hereinafter called the "area of benefit") without distinction of gender, sexual orientation, disability/ability, race, political, religious or other opinion, by associating the statutory authorities, voluntary organisations and the inhabitants in a common effort to improve the conditions of life for the said inhabitants and in particular to; a) take over and absorb the Ulster Quaker Service Committee which has existed in Northern Ireland since 1969, and to carry on and continue the work of the said Committee; b) relieve poverty, advance education and provide a direct service to prisoners and the families of prisoners in the area of benefit by providing or assisting others in the provision of facilities, practical support, training and education for prisoners and their families and organising educational, recreational and other leisure-time activities for the children of prisoners; c) relieve poverty, advance education and to provide facilities in the interests of social welfare for the education, recreation and leisure-time occupation of families and individuals who by reason of social or economic circumstances have need of such facilities, so that their conditions of life may be improved; d) work towards the elimination of discrimination and promote equality of opportunity, and good relations between persons of different racial and religious groups; e) such other purposes as shall be exclusively charitable as the Company may from time to time decide. A review of the Company Objects and Memorandum and Articles of Association is ongoing.

Between April 1st 2023 and March 31st 2024 there were seven scheduled Board meetings, and four additional meetings contributing to the development of the new strategic plan. Eight meetings of the Finance and Personnel Committee took place during the same period.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Kathleen B Campbell

Elizabeth G Dickson

Siobhan M McElnea

Aidan D Pearson

Stephen Browne

Owen Fulton

Margrit E Gray

Timothy Hunt

Jonathan H Lamb

Stanley Houston

(Appointed 21 November 2023)

Recruitment and appointment of trustees

Board members are elected at the Annual General Meeting from the charity's membership by the members present. The Management Board is to contain a minimum of 75% Friends and Attenders of which half must be Friends (Religious Society of Friends). Furthermore, up to 25% of the Board of Directors may be appointed from Associate Members of the Company. During the year, one new Board member was appointed. On 31st March 2024, the Management Board was comprised of six (60%) Friends, four (40%) Attenders and no Associate members. The Management Board continues to review the diversity and skillset of its membership.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Induction and training of trustees

New Directors are provided with an induction meeting with the Chief Executive (and/or Chair) to help them understand the roles, responsibilities, skills, and contributions that they, as Trustees, are expected to make. A Directors' manual is provided with detailed information to support them in their new role, including (1) Quaker Service: history, constitution, company information, charitable status, strategic plan, annual reports and other publications; (2) Management Board: membership, role, responsibilities, conflict of interest, code of good governance; (3) Staff: Organisation structure; (4) Financial information; (5) Policies and Procedures; and (6) Previous minutes.

Opportunities for appropriate external learning and development are made available to Directors during their tenure and during this year, attendance by Board members at external training sessions included:

Governance training for Board members	4 sessions
Succession planning for Board members	1 session
Safeguarding (Public Protection Arrangements)	4 Board members
Keeping Adults Safe	1 Board member
Being an effective Chair	1 Board member

Funds held as custodian trustee

Approximately £4,700 was held in joint fundraising efforts with Fredrick Street Friends for development of the Meeting House during this period.

Statement of trustees' responsibilities

The trustees, who are also the directors of Quaker Service for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.


QUAKER SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

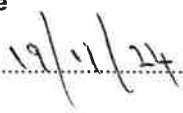
Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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


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Trustee

Date: 
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