

**REGISTERED CHARITY NUMBER: 1130322**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
CHILTERN'S AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**Seymour Taylor Limited  
57 London Road  
High Wycombe  
Buckinghamshire  
HP11 1BS**

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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# **CHILTERN'S AREA QUAKER MEETING (RELIGIOUS SOCIETY OF FRIENDS) AND RELATED CHARITIES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Status, constitution and objectives**

Chilterns Area Quaker Meeting (formerly known as Jordans Monthly Meeting) was registered with the Charity Commission as an independent charity on 24 June 2009. Its Governing Document was adopted by Chilterns Area Quaker Meeting on 13 October 2007 and slightly amended by that Meeting on 15 November 2008 and on 25 May 2022. Its stated objective is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the Chilterns Area. The Related Charities are certain trusts originally established for some meeting houses and burial grounds, which have been merged into Chilterns Area Quaker Meeting under a Scheme made by the Charity Commission in 2009. Chilterns Area Quaker Meeting is part of the organisational structure within Britain Yearly Meeting (BYM) of the Religious Society of Friends (Quakers). The structure is set out in Quaker faith & practice, a BYM publication which describes Quaker ways of worship, witness, work and the conduct of business.

### **Structure, governance and management**

The charity is governed by its governing document and is an unincorporated charity. Trustees have Terms of Reference agreed by the Chilterns Area Quaker Meeting held on 15 November 2008, and a final version agreed on 21 July 2011.

Chilterns Area Quaker Meeting is the primary body for Quaker church affairs for Buckinghamshire, Slough and Windsor in Berkshire, and Chorleywood in Hertfordshire. Its role is to develop and maintain a community of Friends, with a total of seven constituent local Quaker meetings

Members of the Area Meeting are listed in the official register of members maintained in accordance with Quaker faith & practice para 11.37 and are associated with one of the constituent local meetings. At 31 December 2021, the membership of Chilterns Area Quaker Meeting was 144 adult members, 5 fewer than at the end of 2020. The total of members and attenders was 252, 10 fewer than at the end of 2020.

During the year 2021, we gained one new member by conviction. During the year eight Friends have died, one Friend has transferred out, one Friend has transferred in, giving a net loss of 7 members (4 in 2020). We have 108 Attenders (5 less than in 2020) who take part in our Meetings. No marriages were solemnised in 2021. All members are entitled to attend sessions of Area Meeting and to participate in worship and other activities arranged by Area Meeting and local meetings.

The Area Meeting oversees and coordinates seven local meetings in Amersham, Aylesbury, Chesham, Chorleywood, High Wycombe, Jordans, and Slough & Windsor. Regular public meetings for worship, spiritual enrichment and mutual support take place at these local meetings. A meeting for worship is also held under the care of Jordans local meeting at Swarthmore Residential Care Home in Gerrards Cross. A meeting for worship takes place in Buckingham under the care of Aylesbury local meeting, and meets on the last Sunday in the month, and on two Thursday evenings in the month. (Information available from Sally Bicheno and Julia Randall). A meeting for worship takes place in Bourne End under the care of High Wycombe local meeting.

The charity owns six meeting houses accommodating each of the constituent local meetings, except for Chorleywood meeting which is held in a hired hall. Friends Trusts Limited are the custodian trustees for the owned properties. The management of our investments is in the hands of Quilter Cheviot Investment Managers.

The Area Meeting oversees the Quaker prison chaplaincy at Grendon and Springhill Prisons.

Quakers have no paid ministers, and the work and administration of the Area Meeting and its constituent local meetings largely depend on volunteer effort. Resident wardens look after all the meeting houses except Chesham, Slough, and Jordans, and cleaners are engaged at some of them. Jordans meeting house is looked after by a non-resident manager

# **CHILTERNS AREA QUAKER MEETING (RELIGIOUS SOCIETY OF FRIENDS) AND RELATED CHARITIES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Trustees**

The managing trustees, numbering between 5 and 15, are appointed by Chilterns Area Quaker Meeting in session from among its membership, on the recommendation of its Nominations Committee, initially for a term of service of 3 years, and eligible for reappointment for two further 3-year terms, subject to a maximum period of service of nine years. Induction and training are provided by the trustee body, and by Britain Yearly Meeting and other Quaker bodies. There are currently six serving trustees, and the treasurer Peter Midgley ex officio. Trustees' terms of service are staggered so as to balance continuity and refreshment.

Ian McFarlane served as treasurer to December 2021. Peter Midgley was appointed to serve from January 2021 to December 2022.

We have temporarily left the post of Area Administrator unfilled.

We continue with a salary structure to maintain pay at 5% above the National Living Wage.

Trustees make an annual report to the Area Meeting, and refer major decisions to it for approval, within terms of reference approved by Area Meeting. Other groups are directly accountable to Chilterns Area Quaker Meeting: Area Meeting Elders & Overseers, the Nominations Committee, the Planning Group, and Jordans Monthly Meeting Camp Committee.

### **Jordans Burial Ground Committee**

Jordans Burial Ground Committee is a joint committee of three Area Meetings: North West London, London West, and Chilterns. The Burial Ground is jointly owned by North West London and London West Area Meetings with an agreement with Chilterns Area Meeting for the permanent use of the Burial Ground by our members and regular attenders.

### **Achievements of Trustees in 2021**

The year was dominated by the continuing impact of the coronavirus pandemic on our ability to meet together for worship in person at our Meeting Houses.

In January 2021 the Government made new regulations about the imposition of a new lockdown because of the resurgence of Covid 19. Places of worship were allowed to remain open for acts of worship, with distancing always maintained. We took the advice received from the government and the Recording Clerk. Four Meetings chose to revert to holding Meetings for Worship on line. In July 2021 the Government gave guidance on timetabling decision making on the lifting of restrictions imposed during the Lockdown

Premises were closed to hirings during the period of Meeting House closure. Slough and Windsor Meeting House remained open during the year to provide day care facilities for homeless people in Slough run by the charity Slough Homeless Our Concern.

We have continued to work on adapting and updating all our policies, including a Lone Worker Policy, a Risk Assessment, and our Health and Safety Policy, so as to be compliant with current regulations.

### **Property**

We have continued to work on the recommendations of the Quinquennial Inspection report on Jordans Meeting House from our surveyor. Fire door structures and closures have been enhanced to comply with up-to-date regulations.

The use of the lift at Jordans was discontinued because it became uneconomic to repair it, and it was not the only way for disabled people to access the Meeting House. We note that Jordans Meeting eventually wants to have the lift removed and the shaft space used for storage.

**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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We have planted fruit trees in the orchard in the field above Jordans Youth Hostel, with some top up planting to replace the trees which perished in the hot weather of summer 2021. The planting has been carried out with the guidance of the Youth Hostel management, who may eventually want to hire the field for the use of campers.

Planning Committee has been working on plans for inreach and outreach, with some difficulty because of the pandemic. Trustees have agreed to provide whatever reasonable funds are required for their work. We are aware that outreach may be possible using the medium of zoom.

We have continued to keep under review the post of Area Meeting administrator, and have left the post unfilled.

We will continue to keep this decision under review, when the needs of the Area Meetings officers have become clearer, and our financial circumstances have become more buoyant.

This year Peter Midgley was appointed to succeed Ian McFarlane as the Treasurer of the Area Meeting from 1 January 2021. However the transfer date was delayed until early 2022 because the lengthy bureaucratic process of getting the bank holding our General Fund to accept a new mandate could not be completed by that date.

Alison Cicin-Sain has been appointed to take on the role of Collector of members contributions from Ian McFarlane.

Several Meetings have agreed to employ a preferred contractor to maintain our properties because of the difficulties in finding Friends to serve on our Local Meeting Premises Committees. We have continued to oversee the maintenance of our properties with regular maintenance checks.

Mellor House in High Wycombe has continued in use. It is owned by Chilterns Area Meeting and managed by Wycombe Refugee Partnership for the short-term use of incoming refugee families in High Wycombe. Trustees continue to be responsible for the maintenance of the fabric of the house, and monitoring that the house is used for the purposes agreed with WRP.

During the year the Employment Committee was laid down and its work taken on by Jackie Bedford serving as Employment Trustee and maintaining working relationships with our employees, wardens, the office manager at Jordans, cleaners and gardeners.

**Safeguarding children and vulnerable adults**

We have continued to work on updating our Safeguarding Policy for children, and vulnerable adults. The completion of this task was delayed by the withdrawal of the original model documents supplied by Friends House and their reissue late in 2021 with separate documents for policy, procedures and the tool-kit (the sample documents for record keeping).

The new policy is clear about the higher profile which Safeguarding must take in our Area Meeting, and we have until the end of 2022 to introduce the training for those working with children, for elders and overseers, and key office holders in the Area Meeting. It is clear that safeguarding needs to become the responsibility of all of us.

Liz Mitchell has been appointed as Deputy Safeguarding Coordinator, and is the first point of reference for Friends concerned about safeguarding incidents. Trustees continue to take the lead on Safeguarding Policy and procedures, and Douglas Butterfield continues to serve as Safeguarding Coordinator for the Area Meeting.

During 2021 there have been no reported incidents of concern about children or young people or vulnerable adults.

# CHILTERN'S AREA QUAKER MEETING (RELIGIOUS SOCIETY OF FRIENDS) AND RELATED CHARITIES

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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### Achievements of the Area Meeting In 2021

During the year the Area Meeting has met in session six times, with meetings held on line.

Area Meeting has received reports from Meetings for Sufferings and from Quaker Life Representative Council.

The CAQM Planning Group has provided opportunities for members of Area Meeting to take part in meetings for inreach and outreach. One session for Sharing and Learning considered the questions posed by Meeting for Sufferings;

"How can we best acknowledge and help to heal the wounds of the Trans-Atlantic slave trade? Quakers participated in this trade of empire and continue to enjoy its benefits as part of the wealth of the UK today?"

"How can we welcome and be led by BAME voices when our Society is predominantly white?"

Area Meeting is still considering whether and how to respond to these questions.

The Area Meeting has welcomed the proposal to join with the three other Area Meetings in the Region to jointly appoint a Local Development Worker to share experiences which could lead to resilience and development in our Area Meeting. This will build on our current collaboration in arranging two regional meetings each year to explore issues of current concern together.

Area Meeting receives triennial reports from each of its constituent Local Meeting about its life and activities. This year it heard from Jordans and Aylesbury Local Meetings.

Area Meeting continues to offer support to those local meetings experiencing particular difficulties.

### Area Meeting Collector

A member of the Area Meeting is appointed to act as the Area Meeting Collector in a voluntary capacity. Their role is to receive contributions from members and regular attenders to be distributed in accordance with the wishes of the donors, generally for Britain Yearly Meeting, Chilterns Area Meeting and for Local Meetings. The Collector recovers Gift Aid from HMRC on a regular basis where Gift Aid forms have been completed. This year the role of collector has been carried by the treasurer. The figures below include monies collected on behalf of the national Quakers.

Total collected and distributed: £45,696, including tax recovered via Gift Aid £3,737 (2020 £33,363 including Gift Aid of £4,046)

	Britain Yearly Meeting	Chilterns Area Meeting	Local Meetings	Total
2021	£19,319	£23,884	£2,493	£45,696
2020	£11,806	£18,103	£3,454	£33,363

### Plans for the future

We continue to work with our vision for the future of our Quaker worshipping community in the Chilterns. We are particularly responsible for ensuring the care and upkeep of our buildings, the employment and care of our staff, the good stewardship of our financial resources, and ensuring our awareness of and compliance with relevant legislation and regulations.

**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Religious Society of Friends (Quakers) in the Chilterns seeks to live as a mutually supportive community, a nurturing environment fulfilling to Friends and attenders by adapting the fundamental original insights of Quakerism to the challenges of our human and environmental condition. We seek to welcome all those who are interested in visiting our Meeting Houses and attending worship with us.

At its core is the Meeting for Worship, waiting in a gathered silence for new openings as part of a personal search for inner Truth and the call to outward actions, for both of which we can take a profound ownership. Our vision is faith in our future to fulfil our potential to flourish as a community in size, influence and diversity.

We are a part of Britain Yearly Meeting whose corporate testimonies to Truth, Equality, Peace and Simplicity are the fruit of our faith.

Trustees want to encourage larger and more resourceful Meetings to assist smaller Meetings to respond to the implications of policies as they develop.

We want to engage with Local Development Workers assigned to our Region to develop the sustainability and vitality of all our Meetings. Trustees need to be aware and responsive to Local Meetings which may struggle to remain viable.

We are committed as a trustee body to promoting and funding outreach to those who are looking for Quakers. We want to highlight our commitment

- To being an anti-racist church
- Welcoming people of diverse sexualities
- Working for climate justice

**Public Benefit**

In exercising their responsibilities, the trustees have had due regard to the guidance on public benefit published by the Charity Commission. Regular Quaker meetings for worship will be open to all members of the public, who are welcome to participate in and benefit from these and other events and activities offering a variety of spiritual, educational and social experiences, religious work and witness. Meeting Houses will be available to community organisations for their activities. Public benefit will be further fostered through the Area Meeting's involvement in the national outreach Quaker Week, its membership of Churches Together bodies, and its support of national organisations like Christian Aid and the Fairtrade Foundation. The charity welcomes visitors to its historic meeting houses and participates in local Heritage Open Days. Websites for the Area Meeting and local meetings are maintained.

**Financial review of the year**

Overall income for 2021 (£85,733) was reduced relative to 2020 (£102,845), for two main reasons.

- (a) The voluntary income for the year (£41,318) was lower than in 2020 (£44,050).
- (b) Hirings income for the year (£37,340) was lower than in 2020 (£51,290). A key reason for this was COVID-19 restrictions, which necessitated closure of our meeting houses for extensive periods. Even when our meeting houses were open, several former hirers were not ready to return.

Expenditure on charitable activities did not reduce significantly, for three reasons

- (a) Most of our fixed costs, including salaries, continued.
- (b) We focused on preparation for re-opening, including investing in technology to enable online/blended meetings
- (c) We undertook an enhanced maintenance programme, taking advantage of the forced closure.

The net result was a decrease in our unrestricted funds to £504,794 (from £552,530 at end of year 2020)

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**CHILTERNNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Reserves policy**

The charity's reserve policy states that we plan to hold about six months' expenditure (£50,000) to cover fluctuations in cash flow plus £5,000 as a pastoral care fund and a sum to provide for unexpected major repairs (say £100,000 or 1% of the properties' insured value). The Mellor fund includes these reserves. The charity's reserves have been affected by Covid and the charity will seek to build them back up as soon as possible. The policy and the level of the reserve are reviewed annually by the trustees when considering the financial statements before reporting to the Area Meeting.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.



**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

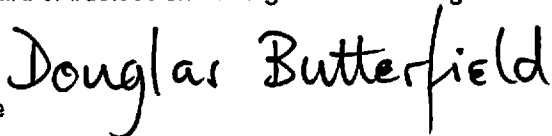
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**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity registration number	1130322
Principal address	Chilterns Area Quaker Meeting (Religious Society of Friends) and Related Charities Jordans Quaker Meeting House Welders Lane Jordans Buckinghamshire HP9 2SN
Clerks of Area Meeting	Kat Troth
Assistant Clerk (Membership)	Kevin Piper
Assistant Clerk	Nicholas Sims
Treasurer and Trustee	Ian McFarlane until 31 December 2021
Honorary Treasurer	Peter Midgeley from 1 January 2022
Clerks of Trustees	Douglas Butterfield until 31 December 2022
Other Managing Trustees	Kevin Piper Peter Schweiger Jackie Bedford Ann Floyd Roger Oliver
Custodian Trustees for land	Friends Trusts Limited 173 Euston Road London NW1 2BJ
Investment Managers	Quilter Cheviot Investment Management One Kingsway London, WC2B 6AN
Principal Bankers (excluding Local Meetings' Bankers)	NatWest Bank plc 1 Penn Road Beaconsfield, Bucks HP9 2PU  Barclays Bank plc 7 Station Parade Beaconsfield, Bucks HP9 2PH
Independent Examiner	Seymour Taylor Limited 57 London Road High Wycombe, Bucks HP11 1BS

Approved by order of the board of trustees on 16 August 2022 and signed on its behalf by:

Douglas Butterfield - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHILTERN'S AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

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**Independent examiner's report to the trustees of Chilterns Area Quaker Meeting (Religious Society of Friends) And Related Charities**

I report to the charity trustees on my examination of the accounts of Chilterns Area Quaker Meeting (Religious Society of Friends) And Related Charities (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

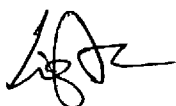
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Elizabeth Horton ACA FCCA  
Seymour Taylor Limited  
57 London Road  
High Wycombe  
Buckinghamshire  
HP11 1BS

16 August 2022

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		41,318	-	41,318	44,050
Other trading activities	2	37,340	-	37,340	51,290
Investment income	3	7,075	-	7,075	6,957
Other income		-	-	-	548
<b>Total</b>		<b>85,733</b>	<b>-</b>	<b>85,733</b>	<b>102,845</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	30	-	30	35
<b>Charitable activities</b>					
Area Meeting activities		123,717	-	123,717	110,350
Special projects		16,049	-	16,049	35,726
<b>Total</b>		<b>139,796</b>	<b>-</b>	<b>139,796</b>	<b>146,111</b>
Net gains on investments		8,556	-	8,556	14,689
<b>NET INCOME/(EXPENDITURE)</b>		<b>(45,507)</b>	<b>-</b>	<b>(45,507)</b>	<b>(28,577)</b>
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets		(2,229)	-	(2,229)	-
<b>Net movement in funds</b>		<b>(47,736)</b>	<b>-</b>	<b>(47,736)</b>	<b>(28,577)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>552,530</b>	<b>500</b>	<b>553,030</b>	<b>581,607</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>504,794</b>	<b>500</b>	<b>505,294</b>	<b>553,030</b>

The notes form part of these financial statements

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
<b>Investments</b>					
Investments	8	251,498	-	251,498	286,494
Investment property	9	240,626	-	240,626	240,626
		<u>492,124</u>	<u>-</u>	<u>492,124</u>	<u>527,120</u>
<b>CURRENT ASSETS</b>					
Debtors	10	454	-	454	2,503
Cash at bank		28,133	500	28,633	32,513
		<u>28,587</u>	<u>500</u>	<u>29,087</u>	<u>35,016</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(15,917)	-	(15,917)	(9,106)
<b>NET CURRENT ASSETS</b>		<u>12,670</u>	<u>500</u>	<u>13,170</u>	<u>25,910</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>504,794</u>	<u>500</u>	<u>505,294</u>	<u>553,030</u>
<b>NET ASSETS</b>		<u>504,794</u>	<u>500</u>	<u>505,294</u>	<u>553,030</u>
<b>FUNDS</b>	12				
Unrestricted funds				504,794	552,530
Restricted funds				500	500
<b>TOTAL FUNDS</b>				<u>505,294</u>	<u>553,030</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 August 2022 and were signed on its behalf by:



Douglas Butterfield - Trustee



Ian McFarlane - Trustee

The notes form part of these financial statements

**CHILTERNs AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Chilterns Area Quaker Meeting (Religious Society of Friends) and Related Charities is an unincorporated charity. The charity's principal address is Jordans Quaker Meeting House, Welders Lane, Jordans, Buckinghamshire, HP9 2SN. The registered charity number is 1130322.

The presentation currency of these financial statements is Sterling (£), being the currency of the primary economic market in which the entity operates. All amounts in these financial statements have been rounded to the nearest pound unless stated otherwise.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Grants receivable**

Grants are only recognised in the Statement of Financial Activities once the charity has entitlement to the funds and it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Grants payable**

Grant expenditure is recognised in the Statement of Financial Activities when the commitment has been made and no conditions to be met relating to the grant.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements for the charity. Any independent examination, accountancy or related fees are included.

**Allocation and apportionment of costs**

Expenditure is accounted for on an accruals basis, inclusive of VAT, where it cannot be recovered. Certain expenditure directly attributable to specific activities has been allocated to those categories.

**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

The cost of furniture and equipment is generally written off at the time of purchase and not depreciated. However, two substantial items of capital equipment have been installed at Jordans Meeting House: a small passenger lift and two gas boilers. These were capitalised and have now been fully depreciated.

The charity's properties comprise land and buildings that are regarded as heritage assets held to advance the preservation and conservation of its objectives. No costs and valuations have been attributed to any of these properties as these can only be obtained at a significant cost and given the nature of the assets, would not be sufficiently reliable to justify the expenditure.

**Investment property**

Investment properties are properties which are held either to earn rental income or for capital appreciation or for both.

Investment properties are measured at cost upon initial recognition. The initial cost of the property comprises of its purchase price and any directly attributable expenditure.

Subsequently, where the fair value can be measured reliably without undue cost or effort, investment property is measured at fair value at each reporting date with changes in fair value recognised in the income statement in the period that they arise. No depreciation is provided in respect of investment properties applying the fair value model.

If a reliable measure of fair value is not available without undue cost or effort for an item of investment property, the entity shall thereafter account for that item as a tangible fixed asset until a reliable measure of fair value becomes available.

**Investments**

Investments are added in at original cost and are stated at the market value and revalued on an annual basis at the balance sheet date. Realised and unrealised gains or losses are shown on the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted general funds - these are funds which can be used in accordance with the objects of the charity at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

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

**Pension costs and other post-retirement benefits**

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

**Constituent local meetings**

The constituent local meetings keep their own records of funds designated to them by the charity.

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Hall hire and trading income	<u>37,340</u>	<u>51,290</u>

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Investment income	<u>7,075</u>	<u>6,957</u>

**4. RAISING FUNDS**

Investment management costs		
	31.12.21	31.12.20
	£	£
Portfolio management	<u>30</u>	<u>35</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

During the year ended 31 December 2021 one trustee received reimbursed expenses of £144 (2020: one trustees received £577)

**6. STAFF COSTS**

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

	31.12.21	31.12.20
	3	3
Total	<u>3</u>	<u>3</u>

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

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>79,942</u>
<b>DEPRECIATION</b>	
At 1 January 2021 and 31 December 2021	<u>79,942</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>-</u>

**PROPERTY**

Friends Trusts Limited, part of Britain Yearly Meeting, owns the following properties but Chilterns Area Quaker Meeting (Religious Society of Friends) and Related Charities is the beneficial owner of these properties. The original cost of these properties is not readily available. The properties are insured for the following sums:

	£
Amersham meeting house, cottage and grounds	1,620,780
Aylesbury meeting house and cottage	2,020,703
Chesham meeting house and grounds	671,356
High Wycombe meeting house and flat	1,469,120
Jordans meeting house, extension, offices and grounds	2,877,339
Slough meeting house and flat	1,069,709
	<u>9,729,007</u>

**8. FIXED ASSET INVESTMENTS**

	31.12.21 £	31.12.20 £
Shares	249,508	280,115
Cash accounts	1,990	6,379
	<u>251,498</u>	<u>286,494</u>



**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. FIXED ASSET INVESTMENTS - continued**

Additional information as follows:

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2021	280,115
Additions	4,623
Disposals	(41,054)
Revaluations	5,824
	<u>249,508</u>
At 31 December 2021	
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>249,508</u>
At 31 December 2020	<u>280,115</u>

The total value of investments held within the UK were £142,138 (2020: £142,719) The total value of investments held outside of the UK were £107,370 (2019: £137,396).

The aggregate historical cost of investments held is as follows:

	2021 £	2020 £
Historical cost of listed investments	<u>216,812</u>	<u>245,190</u>

The investments are all listed on a recognised Stock Exchange. The trustees consider that there were two material investment holdings at the year end:

	£
Thesis Unit Management Trust Ltd Climate Assets C	107,370
Rathbone Ethical Bond Fund Institutional Acc	142,138

The investments are valued at £249,508 at the year end.

Investments (neither listed nor unlisted) were as follows:

	31.12.21 £	31.12.20 £
Cash accounts	<u>1,990</u>	<u>6,379</u>

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2021 and 31 December 2021	<u>240,626</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>240,626</u>
At 31 December 2020	<u>240,626</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Other debtors	<u>454</u>	<u>2,503</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Other creditors	<u>15,917</u>	<u>9,106</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	6,167	(55,427)	47,868	(1,392)
Designated Local Meetings	19,243	(5,181)	-	14,062
Designated Mellor	286,494	12,872	(47,868)	251,498
Designated Investment Property	<u>240,626</u>	<u>-</u>	<u>-</u>	<u>240,626</u>
	552,530	(47,736)	-	504,794
<b>Restricted funds</b>				
Restricted Massey	500	-	-	500
<b>TOTAL FUNDS</b>	<u>553,030</u>	<u>(47,736)</u>	<u>-</u>	<u>505,294</u>

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	76,998	(132,425)	-	(55,427)
Designated Local Meetings	2,160	(7,341)	-	(5,181)
Designated Mellor	6,575	(30)	6,327	12,872
	<u>85,733</u>	<u>(139,796)</u>	<u>6,327</u>	<u>(47,736)</u>
<b>TOTAL FUNDS</b>	<u>85,733</u>	<u>(139,796)</u>	<u>6,327</u>	<u>(47,736)</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	36,621	(28,554)	(1,900)	6,167
Designated Local Meetings	26,025	(6,782)	-	19,243
Designated Mellor	264,901	21,593	-	286,494
Designated Legacy	-	(1,900)	1,900	-
Designated Investment Property	240,626	-	-	240,626
	<u>568,173</u>	<u>(15,643)</u>	<u>-</u>	<u>552,530</u>
<b>Restricted funds</b>				
Restricted Massey	500	-	-	500
Restricted Nash	12,934	(12,934)	-	-
	<u>13,434</u>	<u>(12,934)</u>	<u>-</u>	<u>500</u>
<b>TOTAL FUNDS</b>	<u>581,607</u>	<u>(28,577)</u>	<u>-</u>	<u>553,030</u>

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	75,516	(99,325)	(4,745)	(28,554)
Designated Local Meetings	6,744	(13,526)	-	(6,782)
Designated Mellor	2,194	(35)	19,434	21,593
Designated Legacy	18,391	(20,291)	-	(1,900)
	<u>102,845</u>	<u>(133,177)</u>	<u>14,689</u>	<u>(15,643)</u>
<b>Restricted funds</b>				
Restricted Nash	-	(12,934)	-	(12,934)
	<u>-</u>	<u>(12,934)</u>	<u>-</u>	<u>(12,934)</u>
<b>TOTAL FUNDS</b>	<u><u>102,845</u></u>	<u><u>(146,111)</u></u>	<u><u>14,689</u></u>	<u><u>(28,577)</u></u>

**Designated Funds**

Local Meeting funds. Local Meetings hold funds which have been designated for those meetings.

Legacy fund relates to monies left to the charity for use at the discretion of the trustees. These now include transfers from:

The Mellor fund is to be used as both capital and income for the benefit of the Religious Society of Friends Chilterns Area Quaker Meeting.

**Restricted Funds**

The Massey fund is restricted for the benefit of Amersham Local Meeting.

The Nash fund is for the benefit of the Jordans Local Meeting to be spent on projects following consultation with the relatives of the donor.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	26,155	24,605
Legacies	15,163	18,391
Grants	-	1,054
	<u>41,318</u>	<u>44,050</u>
<b>Other trading activities</b>		
Hall hire and trading income	37,340	51,290
<b>Investment income</b>		
Investment income	7,075	6,957
<b>Other income</b>		
Gain on sale of intangible fixed assets	-	548
	<u>85,733</u>	<u>102,845</u>
<b>Total incoming resources</b>		
	85,733	102,845
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Portfolio management	30	35
<b>Charitable activities</b>		
Salaries	30,318	31,603
Pensions	516	547
Water	2,719	1,879
Insurance	10,304	5,293
Light and heat	25,220	20,418
Sundries	1,576	3,810
Outreach programme	631	10,663
Conferences	310	585
Repairs and maintenance	39,893	26,945
Special projects	19,117	35,726
	<u>130,604</u>	<u>137,469</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone and internet	2,952	2,202
<b>Finance</b>		
Bank interest	-	65

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**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
CHARITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
<b>Finance</b>		
Governance costs		
Accountancy and legal fees	6,210	6,340
Total resources expended	139,796	146,111
<b>Net expenditure before gains and losses</b>	<b>(54,063)</b>	<b>(43,266)</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	8,556	14,689
<b>Net expenditure</b>	<b>(45,507)</b>	<b>(28,577)</b>

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