

**REGISTERED CHARITY NUMBER: 1130322**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
CHILTERNNS 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 2022**

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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 2022**

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

Chilterns Area Quaker Meeting (formerly 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. Its objective is to further 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 describing Quaker ways of worship, witness, work and business conduct.

### **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 15th November 2008, and a final version agreed on 21st 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 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. They are associated with one of the constituent local meetings. On 31 December 2022, the membership of Chilterns Area Quaker Meeting was 143 adult members, one fewer than at the end of 2021. The total of members and attenders was 233, 19 fewer than at the end of 2021.

During 2022, we gained one new member by conviction and one transferred from another area. During the year, one Friend died, two Friends transferred out, and two Friends transferred in, giving a net loss of 1 member. We have 90 Attenders (18 less than in 2021) participating in our Meetings. No marriages were solemnised in 2022. All members are entitled to attend Area Meeting sessions and 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. 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.

**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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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 six serving trustees and the treasurer, Peter Midgley, ex officio. Trustees' terms of service are staggered to balance continuity and refreshment.

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 the Area Meeting. Other groups are directly accountable to Chilterns Area Quaker Meeting: Area Meeting Elders & Overseers, the Nominations Committee, 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 2022**

We welcomed Janet May-Bowles as a new trustee and said goodbye with thanks to Jackie Bedford and Douglas Butterfield. We thank Douglas for his 9-year service as Clerk of Trustees. Kevin Piper will become Clerk of Trustees in January 2023.

We continue to work and meet with some Covid constraints, and many of our meetings are now blended as online and in person. Area Meeting agreed on a change to the Trustees' governing document to enable us to hold telephone or video conference meetings.

During 2022, we operated a deficit budget. We work hard to increase hiring rates and keep operational costs under control, although we have seen a considerable increase in the cost of our utilities. A focus on utility expenditure controls will be implemented in 2023. We also seek increased contributions from our Members and Attenders.

As is our policy, we increased employee pay by 5-7% above the increase in the National Living Wage. We continued to close local meeting bank accounts, holding these funds at the Area Level with discrete budgeting pockets.

We continue to invest in the maintenance of our properties with work on the following

- Decoration and maintenance of Slough Meeting House
- Aylesbury Meeting House Dry rot investigation and resolution of passageway damage.
- Maintenance work on Jordans Meeting House as a result of the surveyor's Quinquennial Survey
- Work on Jordans Meeting Boundary Wall due to damage
- Expenditure on new PIR sensors and intruder and fire alarm requirements at Jordans

We have focused on the governance responsibilities of Trustees by ensuring auditing of Health and Safety, Lone Working and Display Screen Equipment across all of our meeting houses. We have modernised our policies in these areas along with GDPR and Privacy policies, which the Area Meeting has adopted. Day-to-day compliance with Health and Safety is the responsibility of local meeting Premises Committees. We maintain a review cycle of our procedures and policy effectiveness covering Health and Safety, Employment, Safeguarding, Finance and Our Buildings and Estate.

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**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
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**REPORT OF THE TRUSTEES  
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Nationally, we have seen the introduction of proposed new procedures to manage the Safeguarding of Children and Vulnerable Adults. We work hard with Standing Nominations, Planning Group and Elders and Overseers to adopt these policies at the local level. Kevin Piper took over the role of Trustee responsible as Area Safeguarding Co-ordinator, with Liz Mitchell and Douglas Butterfield operating as Deputy Safeguarding Co-ordinators.

We have received a Legacy from a late Friend, Joy Ash's. The legacy is unrestricted in its use. We work now on discernment in identifying recipients and projects for these funds to ensure they are used to meet with the charitable objectives of Quakers in Britain, in the Chiltern Area and the world. Our discernment will include consideration of the impact of Climate change.

As a Trustee body, we received Safeguarding and Anti-Racism training in 2022.

We welcome the appointment of a Local Development worker for the Region and look forward to working with them to work more effectively and strategically as Quakers across the region.

We agreed to extend our agreement with Slough Homeless Our Concern for hiring Slough Meeting House for a further two years.

**Area Meeting 2022**

This year, we recorded the death of Sheila Jeffrey, an attendee at the Amersham Meeting, and Steve Bellamy, former warden at Jordans Meeting.

We appointed Kathryn Storey of High Wycombe Meeting as Quaker Chaplain for Bucks New University.

We discussed the re-organisation at BYM, QPSW and Meetings for sufferings, reflecting on improvements we hope to see in networking and communication working with initiatives across local and Area meetings. We welcomed the appointment of a Local Development worker for our Region, Moya.

We noted the need for alternative terms for "Overseer" in relation to our racism and the concern relating to early Quakers and the Slave trade. We noted our commitment to being an active anti-racist church. We engaged in Regional Meeting initiatives relating to economic justice and reparations for the Slave Trade.

We held sharing and learning meetings on our testimony of peace and justice, particularly our concern for the overuse of Custodial sentencing and prisons and how this impacts families and the community. We support the need for more funding of preventative work, support for ex-offenders and commitment to restorative justice. We expressed concern to QPSW that the focus of resourcing at BYM was deprioritising our long-held concern for Criminal Justice. Local Friends also joined the National Prison Abolition Study Course.

Area meeting consulted on New Safeguarding policies and procedures relating to Safeguarding of Children and Vulnerable Adults. Training for Friends was arranged throughout the year. New policies on Lone Working, Display Screen Equipment, GDPR and Privacy, and Health and Safety were adopted.

Area Meeting supported a new initiative, Buckinghamshire Hate Crime Project, which aims to support those experiencing trauma because of hate crimes and incidents. We recognise that Hate Crime incidents affect people because of Disability, Race, Religion/ Faith, Sexual Orientation, Gender, Transgender Identity or Subculture. We note that local authorities have agreed to fund a 24-hour helpline in Buckinghamshire.

We noted the Triennial report from the Chesham Meeting and are pleased that Chesham Friends continue to maintain their important role in ecumenical life in Chesham through their participation in Churches Together for Chesham.

**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Jordan's Meeting housed the Loving Earth Exhibition this year; this exhibition of 70 panels of textiles and paintings celebrated some of the wonderful things threatened by climate breakdown.

We held an "Enquirers Meeting" attended by 19 people in September. We held a sharing and learning meeting on the meaning and relevance of "Membership" of the Society.

**Our Area Concerns in Action**

The following includes testimonies from Chiltern Area Quaker Meeting members actively engaged in our concerns covering climate justice, prisoners, refugees, the homeless and young people.

**Testimony on Climate Justice from Jane McCarthy - Amersham Meeting**

Divestment from fossil fuels has been a major focus for Quaker climate action for several years, which is a key issue across all pension funds that hold such investments. For me, it all began with a workshop on divestment at Friends House led by Sunniva Taylor in 2017/18, whom we later invited to hold a workshop to explain the issues to interested Friends in Chiltern Area Meeting. Correspondence on the matter was opened with Buckinghamshire Council regarding their pension fund investments, and an extended amount of work commenced to understand the arguments and debates. XR held two peaceful protests to coincide with Council Pension Fund Committee meetings.

After COVID started, the work broadened beyond Quakers: to draw on input and support from Money Rebellion to extend to concerns at the Council's banking arrangements and to be designated as a general public campaign. This broader campaign has included -

A series of online talks to local groups, including Quakers, to explain the issues involved and suggest possible avenues of support.

- Two petitions were launched to support divestment, the first reaching nearly 1200 signatures and the second on the Council's website, which was then raised in a full Council meeting.
- Extensive correspondence with the pension fund committee, with increasingly detailed evidence and arguments, helped by our membership of the regional South West Action on Pensions and the national campaigning group UKDivest;
- To varying levels, a 'council tax strike' by some of the core campaigners, I have persisted in withholding all my council tax as an act of civil disobedience since April 2022 and have appeared at three liability hearings at the local Magistrates Court. As a result, explaining that I have the money ready to pay and wish to pay, but I regard this as a matter of conscience as a Quaker (see below). In recent months, enforcement actions have commenced, and bailiff visits have been imminent but were halted after news coverage became national, including issues concerning my situation as a vulnerable person.

In terms of my position as a Quaker in undertaking this action of civil disobedience, I have stated in court that it is a matter of conscience for me not to be handing over money that will contribute to major suffering and risk the destruction of all life on earth. The financing of fossil fuels is central to the planetary emergency, and in working to prevent this, I seek to uphold core Quaker values of peace, justice, equality, and sustainability. Yet various members of Buckinghamshire Council persist in describing my action as 'political'. Perhaps this may be a legitimate - if very partial - description since Quakers have long recognised that politics, values, and spirituality do not exist in separate boxes. This action is rooted in Quaker testimonies and commitment to faith in action. And without a spiritual base, I'm not sure how anyone can cope in facing the existential threat that confronts all life on earth

**Testimony on our work with Slough Homeless Our Concern - Janet May Bowles Slough Meeting**

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Slough and Windsor Quaker Meeting House is rented for a small amount of money to Slough Homeless Our Concern (SHOC), following refurbishment in 2018. Currently, between 60-70 Homeless guests use the premises each day. The day for them starts at 10.00 am with breakfast and hot drinks. They have the opportunity to get their clothes laundered and dried or to obtain new ones if necessary. They are also provided with bedding, sleeping bags and tents. They can book a shower. Lunch is also served at the premises, and the day finishes for them at 2.00 pm.

If needed, they will be given help completing forms for job applications or benefit payments. SHOC does not provide accommodation but works with Trinity Housing to assist the guests in obtaining employment and accommodation. The guests enjoy using the garden at the Meeting House and can use our address for correspondence. The guests describe SHOC as a "lifeline" and say they do not know what to do without it. Some describe SHOC as their family, somewhere they know they are loved and not judged, somewhere they can come to and know they are safe. SHOC has helped to change their lives.

Testimony on our work with Prisoners at HMP Grendon Underwood and HMP Springhill - Prison Chaplains Sally Bicheno (Aylesbury Meeting) and Penny Holmes (Amersham Meeting)

Looking over the last year, we are encouraged by how much the chaplaincy has moved forward, with old visitors returning to meeting with new volunteers. The men appreciate the opportunity to meet and talk together with new people. We have continued our "silent meeting" in Springhill Prison, trying different time formats to encourage attendance.

Our Chaplaincy is particularly associated with one wing of the prison dealing with complex issues at a challenging time for the wing. We support them by visiting each week and attending meetings on the wing several times a month. Although the prison regime is slowly returning to normal after the COVID-19 lockdown, there is still a pervading sense of dissatisfaction with staff and residents. Residents who wish to move on are stuck waiting for placements to become available.

Our meeting for worship offers a haven of stillness and true friendliness, which our regular visitors genuinely appreciate. Our meeting for Worship is held on a Wednesday at 17.30, and we encourage friends to become visitors.

**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.

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.

**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
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**REPORT OF THE TRUSTEES  
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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 2022 (£149,929) increased relative to 2021 (£85,733), for two main reasons.

- (a) The voluntary income for the year (£76,321) was higher than in 2021 (£41,318).
- (b) Hirings income for the year (£66,590) increased in the year (£37,340) following the lifting of Covid19 restrictions.

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 £481,242 (from £504,794 at end of year 2021), which is due to an unrealised loss on the revaluation of the investments of £43,350.

**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 policy and the level of the reserve are reviewed annually by the trustees when considering the financial statements before reporting to the Area Meeting.

To ensure that there is no significant disruption to our charitable activities, holding appropriate reserves enable the organisation to respond to any unforeseen reduction in income or additional expenditure (for example when unplanned events occur).

We have based our projections for the appropriate amount of reserves we require on the basis that the reserves in our target range would provide short-term cover until longer term solutions can be established.



**CHILTERNS AREA QUAKER MEETING (RELIGIOUS  
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CHARITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**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)	Heather Joy Garrett
Assistant Clerk	Nicholas Sims
Honorary Treasurer	Peter Midgley from 1 January 2022
Clerks of Trustees	Douglas Butterfield resigned 31 December 2022 Kevin Piper appointed 1 January 2023
Other Managing Trustees	Peter Schweiger Jackie Bedford Ann Floyd Roger Oliver Janet May-Bowles (appointed 24 September 2022)
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

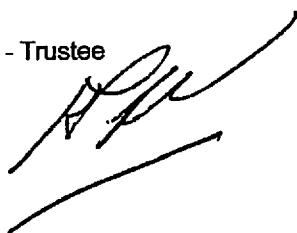
**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
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**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
<b>Investments</b>					
Investments	8	215,156	-	215,156	251,498
Investment property	9	240,626	-	240,626	240,626
		<u>455,782</u>	<u>-</u>	<u>455,782</u>	<u>492,124</u>
<b>CURRENT ASSETS</b>					
Debtors	10	1,184	-	1,184	454
Cash at bank		30,517	-	30,517	28,633
		<u>31,701</u>	<u>-</u>	<u>31,701</u>	<u>29,087</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(6,241)	-	(6,241)	(15,917)
<b>NET CURRENT ASSETS</b>		<u>25,460</u>	<u>-</u>	<u>25,460</u>	<u>13,170</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>481,242</u>	<u>-</u>	<u>481,242</u>	<u>505,294</u>
<b>NET ASSETS</b>		<u>481,242</u>	<u>-</u>	<u>481,242</u>	<u>505,294</u>
<b>FUNDS</b>	12				
Unrestricted funds				481,242	504,794
Restricted funds				-	500
<b>TOTAL FUNDS</b>				<u>481,242</u>	<u>505,294</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2023 and were signed on its behalf by:

K Piper - Trustee



The notes form part of these financial statements

**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 2022.

**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 October 2023

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

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

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		76,321	-	76,321	41,318
Other trading activities	2	66,590	-	66,590	37,340
Investment income	3	7,018	-	7,018	7,075
<b>Total</b>		<u>149,929</u>	<u>-</u>	<u>149,929</u>	<u>85,733</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	9	-	9	30
<b>Charitable activities</b>					
Area Meeting activities		130,122	500	130,622	123,717
Special projects		-	-	-	16,049
<b>Total</b>		<u>130,131</u>	<u>500</u>	<u>130,631</u>	<u>139,796</u>
Net gains/(losses) on investments		<u>(43,350)</u>	<u>-</u>	<u>(43,350)</u>	<u>8,556</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(23,552)</u>	<u>(500)</u>	<u>(24,052)</u>	<u>(45,507)</u>
Other recognised gains/(losses)		-	-	-	(2,229)
Gains/(losses) on revaluation of fixed assets		-	-	-	-
<b>Net movement in funds</b>		<u>(23,552)</u>	<u>(500)</u>	<u>(24,052)</u>	<u>(47,736)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		504,794	500	505,294	553,030
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>481,242</u></u>	<u><u>-</u></u>	<u><u>481,242</u></u>	<u><u>505,294</u></u>


The notes form part of these financial statements

**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Approved by order of the board of trustees on 16 October 2023 and signed on its behalf by:

  
K Piper - Trustee

**CHILTERN AREA QUAKER MEETING (RELIGIOUS  
SOCIETY OF FRIENDS) AND RELATED  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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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.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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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 2022**

**2. OTHER TRADING ACTIVITIES**

	31.12.22	31.12.21
	£	£
Hall hire and trading income	66,590	37,340

**3. INVESTMENT INCOME**

	31.12.22	31.12.21
	£	£
Investment income	7,018	7,075

**4. RAISING FUNDS**

**Investment management costs**

	31.12.22	31.12.21
	£	£
Portfolio management	9	30

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

During the year ended 31 December 2022 one trustee received reimbursed expenses of £293 (2021: one trustee received £144)

**6. STAFF COSTS**

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

	31.12.22	31.12.21
	3	3
Total		

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 2022**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	79,942
<b>DEPRECIATION</b>	
At 1 January 2022 and 31 December 2022	79,942
<b>NET BOOK VALUE</b>	
At 31 December 2022	-
At 31 December 2021	-

**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**

	31.12.22 £	31.12.21 £
Shares	213,764	249,508
Cash accounts	1,392	1,990
	<u>215,156</u>	<u>251,498</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. FIXED ASSET INVESTMENTS - continued**

Additional information as follows:

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2022	249,508
Additions	7,606
Revaluations	(43,350)
At 31 December 2022	<u>213,764</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>213,764</u>
At 31 December 2021	<u>249,508</u>

The total value of investments held within the UK were £117,676 (2021: £142,138) The total value of investments held outside of the UK were £96,088 (2021: £107,370).

The aggregate historical cost of investments held is as follows:

	2022 £	2021 £
Historical cost of listed investments	<u>218,972</u>	<u>216,812</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	96,088
Rathbone Ethical Bond Fund Institutional Acc	117,676

Investments (neither listed nor unlisted) were as follows:

	31.12.22 £	31.12.21 £
Cash accounts	<u>1,392</u>	<u>1,990</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2022	
and 31 December 2022	<u>240,626</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>240,626</u>
At 31 December 2021	<u>240,626</u>

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

	31.12.22	31.12.21
	£	£
Trade debtors	1,113	-
Other debtors	71	454
	<u>1,184</u>	<u>454</u>

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

	31.12.22	31.12.21
	£	£
Other creditors	<u>6,241</u>	<u>15,917</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	(1,392)	9,842	(8,629)	(179)
Designated Local Meetings	14,062	2,948	8,629	25,639
Designated Investments	251,498	(36,342)	-	215,156
Designated Investment Property	<u>240,626</u>	<u>-</u>	<u>-</u>	<u>240,626</u>
	504,794	(23,552)	-	481,242
<b>Restricted funds</b>				
Restricted Massey	500	(500)	-	-
<b>TOTAL FUNDS</b>	<u>505,294</u>	<u>(24,052)</u>	<u>-</u>	<u>481,242</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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	128,360	(118,518)	-	9,842
Designated Local Meetings	14,552	(11,604)	-	2,948
Designated Investments	7,017	(9)	(43,350)	(36,342)
	<u>149,929</u>	<u>(130,131)</u>	<u>(43,350)</u>	<u>(23,552)</u>
<b>Restricted funds</b>				
Restricted Massey	-	(500)	-	(500)
	<u>-</u>	<u>(500)</u>	<u>-</u>	<u>(500)</u>
<b>TOTAL FUNDS</b>	<u>149,929</u>	<u>(130,631)</u>	<u>(43,350)</u>	<u>(24,052)</u>

**Comparatives for 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 Investments	286,494	12,872	(47,868)	251,498
Designated Investment Property	240,626	-	-	240,626
	<u>552,530</u>	<u>(47,736)</u>	<u>-</u>	<u>504,794</u>
<b>Restricted funds</b>				
Restricted Massey	500	-	-	500
	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
<b>TOTAL FUNDS</b>	<u>553,030</u>	<u>(47,736)</u>	<u>-</u>	<u>505,294</u>

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	76,998	(132,425)	-	(55,427)
Designated Local Meetings	2,160	(7,341)	-	(5,181)
Designated Investments	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>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**12. MOVEMENT IN FUNDS - continued**

**Designated Funds**

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

The investment fund is to be investments held by the charity to be used as both capital and income for the benefit of the Religious Society of Friends Chilterns Area Quaker Meeting.

The investment property fund holds the property.

**Restricted Funds**

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

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.