

**Report of the Trustees and  
Financial Statements for the Year Ended 31st December 2021  
for  
Sussex West Area Quaker Meeting of the  
Religious Society of Friends (Quakers)  
in Britain**

Sheen Stickland  
Chartered Accountants  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**Sussex West Area Quaker Meeting of the  
Religious Society of Friends (Quakers)  
in Britain**

**Contents of the Financial Statements  
for the Year Ended 31st December 2021**

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**Sussex West Area Quaker Meeting of the  
Religious Society of Friends (Quakers)  
in Britain**

**Report of the Trustees  
for the Year Ended 31st December 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The COVID-19 pandemic began in March 2020. In preparing this report and these accounts, the trustees have noted and followed the guidance of the Charity Commission 'COVID-19 control measures and financial reporting by charities' published in March 2020. In particular, the trustees have focussed on the evidence for preparing the accounts on the basis of a going concern. The trustees have been meeting regularly on Zoom to monitor and address the impact of the pandemic on the charity's affairs and its financial reporting for the 2021 financial year.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Area Meeting is a charity established for the advancement of religion and other charitable purposes such as derive from or bear witness to the principles and practices of the Religious Society of Friends (Quakers) in the area of Sussex West Area Meeting and beyond. The principal activity is the holding of meeting for worship in the constituent local Meetings of Bognor Regis, Brighton, Chichester, Ditchling, Littlehampton, Midhurst, Shoreham by Sea (for part of the year) and Worthing.

The main objectives of the charity are:

- To administer and manage Sussex West Area Meeting and its property in accordance with its Governing Document
- To further the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the areas of Sussex West Area Meeting and beyond.

**Significant activities**

The eight (now seven) Local Quaker Meetings in Sussex West Area Quaker Meeting have held regular Meetings for Worship and Meetings for Business. The main purpose of these meetings is to further spiritual growth and community development within the area of Sussex West.

The Area Meeting and the Local Meetings meet to inform and educate the members and attenders and to encourage its members and attenders to represent, as appropriate, the Area Quaker Meeting at national Quaker Conferences.

**Public benefit**

The trustees have had due regard for the guidance from the Charity Commission for England and Wales in respect of Public Benefit and consider that the charity satisfies these criteria through the activities described above and in the course of this report.

**Sussex West Area Quaker Meeting of the  
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**Report of the Trustees  
for the Year Ended 31st December 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Our seven (formerly eight) Local Meetings worship every Sunday, plus twice a month there is a Meeting held on a Sunday in Haywards Heath, which is organised by Ditchling Friends. Other Meetings for Worship are held on some weekdays as well.

We keep our buildings in a good state of repair as a matter of policy; five of our Meeting Houses are hired out to a wide range of local groups which are in sympathy with our testimonies (values). Many refurbishments have been carried out to ensure that our buildings are accessible to all, as far as is possible within our financial constraints, and that work is done in an eco-friendly way, if at all practicable.

2021 proved to be another difficult year. Meetings for Worship continued online, with small numbers in Meeting Houses and in Meeting House gardens. The restorative power of our gardens has been particularly appreciated this year. Ditchling's Healing group continued as did our Children's Meetings. During the year the small Meeting held in Shoreham in a rented building decided it was no longer viable. Friends from that Meeting have joined with Worthing. Despite this, the number of our members is only two fewer than last year. Sadly, there have been a number of deaths throughout the year, but we are also blessed with new members and attenders.

Social and spiritual activities were restricted but continued mainly online. Chichester's provided two public activities, one held over from last year took place on Zoom and the other was blended. In October, Littlehampton resumed its Open Saturdays. There remained a concern about connecting different groups within our Meetings, namely those who worshipped in the Meeting Houses, those on Zoom and those unable to do either.

Thanks to the furlough scheme we were able to pay our eight employees their full wages. Since the end of restrictions our hirings are slowly returning. Other charities, which hold our values, have been supported personally or financially, but because of difficulty of cash collections, individuals have had to respond directly. Some Meetings are actively supporting refugees and asylum seekers. Some work with Interfaith groups.

There are plans to maintain and improve our buildings so they are more sustainable. Apart from essential work, these are on hold at the moment, due to the need to conserve our reserves when income is so reduced.

The Trustees have begun looking at a new safeguarding policy which will need to be implemented by all members of Sussex West Area Meeting. Overall, our Meetings are continuing to function well despite the Covid restrictions.

**Sussex West Area Quaker Meeting of the  
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**Report of the Trustees  
for the Year Ended 31st December 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Sustainability**

Quakers have had a concern for the environment for centuries. This concern is more relevant today than ever before because of climate change. We have read Advices and Queries 41 and 42 in our book of discipline, Quaker Faith & Practice:

41. Try to live simply. A simple lifestyle freely chosen is a source of strength. Do not be persuaded into buying what you do not need or cannot afford. Do you keep yourself informed about the effects your style of living is having on the global economy and environment?

42. We do not own the World, and its riches are not ours to dispose of at will. Show a loving consideration for all creatures, and seek to maintain the beauty and variety of the world. Work to ensure that our increasing power over nature is used responsibly, with reverence for life. Rejoice in the splendour of God's continuing creation.

Quaker Peace and Social Witness (QPSW) is working on climate change to link climate with justice, one of our testimonies. QPSW is also looking at the actions we can take on climate, individually and as an Area Meeting.

We are called to consider the effect of our lives on the world's limited resources, and to work together to build low-carbon, sustainable communities. In 2011, Britain Yearly Meeting made a statement, which is part of the Canterbury Commitment, named after the city where the meeting took place:

'To individual Friends, we issue a clear call to action to consider the effect of their lives on the world's limited resources and in particular on their carbon usage... We are grateful to those Friends who have responded in their own lives and who have encouraged and informed us... there is much more which may yet be done.'  
- Britain Yearly Meeting 2011

As an Area Meeting, we have considered the effect of our life and work on climate and the environment in terms of our buildings, our energy consumption, our waste, our travel, our investments and the way we live our private lives.

In 2021 and in earlier years, we have held discussions on our spiritual engagement with sustainability, developed low carbon practices for our Meeting Houses, recycled waste where possible, reduced travel where practical, invested in an ethical way and sought to minimise or eliminate our consumption of fish and meat.

We use green suppliers of energy where possible. We collated our consumption of energy in 2019 for the six Meeting Houses which we own and will report the figure as a baseline of our energy consumption as an Area Meeting. Our consumption in 2021 was:

Meeting House	Electricity Kilowatt hours		Gas Kilowatt hours	
	2021	2020	2021	2020
Brighton	6,312	10,236	30,334	41,578
Bognor	639	718	5,298	1,139
Chichester	124	2,322	317	476
Ditchling	1,500	2,500	-	-
Littlehampton	1,284	4,514	863	16,329
Worthing	11,316	12,275	-	-
<b>Total</b>	<b>21,175</b>	<b>32,565</b>	<b>36,812</b>	<b>59,522</b>

**Sussex West Area Quaker Meeting of the  
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**Report of the Trustees  
for the Year Ended 31st December 2021**

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**FINANCIAL REVIEW**

**Results for the year**

The total income in the year was £249,523 (2020: £180,161) of which £1,422 was attributable to restricted funds.

The total expenditure in the year was £178,806 (2020: £190,431), of which £1,050 was attributable to restricted funds.

The net movement in funds for the year was £591,598 (2020: £481,512) after gains on revaluation of fixed assets of £475,971 (2020: £449,030). The total funds carried forward at the year end was £9,755,998 (2020: £9,164,400), of which £366,417 (2020: £344,920) was attributable to restricted funds and £8,446,439 (2020: £7,970,636) was attributable to endowment funds.

**Reserves policy**

As part of their responsibility for the financial accounts of Sussex West Area Meeting, trustees have regularly reviewed the reserves held by the Area Meeting and the constituent Local Meetings following guidance provided by the national Quaker Stewardship Committee, to ensure there are sufficient reserves for the efficient working of the Area Meeting.

The target level of free reserves at 31 December 2021 was £450,000, to hold in case of ongoing revenue expenditure not covered by income and for planned and unplanned capital expenditure, again not covered by income, both in the context of the impact of the COVID-19 pandemic. The principal financial risk of the pandemic to the charity is that all the Meeting Houses closed in March 2020 for both worship and lettings, being the hire of surplus space to individuals and organisations whose work is in sympathy with Area Meeting's purposes. COVID restrictions have been eased in 2022, but the annual income from hirings has not yet returned to the pre-pandemic level of about £160,000 per annum.

The actual level of free reserves at the year end, excluding investments which are held for the long term, was £549,197 (2020: £478,852), which is in excess of target level. The trustees plan to use these free reserves to cover the costs of the Meeting Houses remaining closed as a consequence of the pandemic, with an adverse impact on income from lettings in 2022 and beyond.

**FUTURE PLANS**

The key objectives are to encourage spiritual growth within Sussex West Area Quaker Meeting and its constituent Local Meetings and to support the Quaker community and Quaker values in Sussex West.

As noted above, the outcome of the pandemic is unclear. Trustees continue to monitor its impact on the charity's affairs. The trustees' top priority is the health, safety and well-being of Friends, wardens, hirers, cleaners and others who are involved in the charity's work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is administered under its governing document, a deed of trust dated 8 March 2008, and is an unincorporated charity.

The affairs of the Area Meeting are governed by "Quaker Faith and Practice", the Book of Discipline of Britain Yearly Meeting. The Area Meeting has a Governing Document dated 8 March 2008. It was formerly excepted from registration with the Charity Commission under Statutory Instruments 180 of 1996 and 1598 of 2002. It was registered as a charity with charity number 1147831 on 26 June 2012.

**Recruitment and appointment of new trustees**

The Members of the Area Meeting are all those persons whose names are for the time being recorded in its official register. The Managing Trustees are those appointed as such by the Area Meeting in session, generally on a triennial basis. The Area Meeting also appoints two members to serve on Meeting for Sufferings, which is a representative conference which advises the Trustee body for the centrally managed work of Britain Yearly Meeting.

**Sussex West Area Quaker Meeting of the  
Religious Society of Friends (Quakers)  
in Britain**

**Report of the Trustees  
for the Year Ended 31st December 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Managing Trustees are appointed by the Area Meeting in session and the following persons served as Trustees during the period covered by this report, as set out below:

**Officers**

Co-Clerks: P Gibson, Littlehampton Local Meeting and K Grove, Chichester Local Meeting

Treasurer: K Grove, Chichester Local Meeting

**Holding Trustee for Property**

Friends Trusts Ltd

Friends House

173 Euston Road

London

NW1 2BJ

**Holding Trustee for Investments**

Fidelity Investment Services (UK) Ltd

Oakhill House

130 Tonbridge Road

Hildenborough

Tonbridge

TN11 9DZ

**Risk management**

The trustees have considered the risks which the charity faces and put in place policies to mitigate these. The three major risks are the outcome of the COVID-19 pandemic and its impact on the charity's activities, the safeguarding of children and vulnerable adults and the long-term financial viability of the Charity. The trustees have set up and operate a safeguarding policy. They hold reserves to ensure the Charity's financial viability.

The trustees produced projections for the period 2020 to 2022 on two scenarios. Scenario A is optimistic, in terms of when the Meeting Houses will re-open for lettings and how quickly lettings income will return to 2019 levels. Scenario B is more pessimistic on both of these variables.

The trustees concluded that there is sufficient cash held in unrestricted funds to cover both scenarios for the period 2020 to 2022 and also to cover 2023. In addition, long term investments of £360,000 held in unrestricted funds could be realised as cash, if needed. Accordingly, the trustees concluded that the charity is a going concern and that the 2021 accounts should be, and have been, prepared on the going concern basis of accounting.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1147831

**Principal address**

Friends Meeting House

Ship Street

Brighton

East Sussex

BN1 1AF

**Sussex West Area Quaker Meeting of the  
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**Report of the Trustees  
for the Year Ended 31st December 2021**

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**Trustees**

Heather Brayshaw (resigned 8.4.22)  
Hilary Cooke (appointed 1.1.21)  
George Dean  
Paul Gibson  
Katherine Grove  
Anna Luttmann Johnson  
Hugh Pritchard Jones  
Zing Rock (appointed 1.1.21) (resigned 10.9.22)

**Independent Examiner**

P E H Wright FCA DChA  
Sheen Stickland  
Chartered Accountants  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**Bankers**

Santander  
Bootle  
Merseyside  
L30 4GB

Mansfield Building Society  
Regents Street  
Mansfield  
NG18 1SS

CafBank Ltd  
Kings Hall  
West Malling  
Kent  
ME9 4TA

Triodos Bank  
Brunel House  
11 The Promenade  
Bristol  
BS8 3NN

Co-operative Bank  
1 Balloon Street  
Manchester  
M60 4EP

Unity Bank  
Nine Brindleyplace  
Birmingham  
B1 2HB

Lloyds Bank  
Bognor Regis Branch  
33-37 High Street  
Bognor Regis  
PO21 1RS

NatWest Bank  
Rumbolds Hill  
Midhurst  
West Sussex  
GU29 9DP

Shawbrook Bank  
Prospero  
73 London Road  
Redhill  
RH1 1LQ

Barclays Bank PLC  
2 Liscard Village  
Wallasey  
CH45 4JS

Approved by order of the board of trustees on 6 October 22 and signed on its behalf by:

Paul Gibson

Paul Gibson - Trustee



**Independent Examiner's Report to the Trustees of  
Sussex West Area Quaker Meeting of the  
Religious Society of Friends (Quakers)  
in Britain**

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**Independent examiner's report to the trustees of Sussex West Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**

I report to the charity trustees on my examination of the accounts of Sussex West Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain (the Trust) for the year ended 31st 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.



P E H Wright FCA DChA  
Sheen Stickland  
Chartered Accountants  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 6/1/22

**Sussex West Area Quaker Meeting of the  
Religious Society of Friends (Quakers)  
in Britain**

**Statement of Financial Activities  
for the Year Ended 31st December 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	161,704	-	-	161,704	111,970
Other trading activities	3	80,237	-	-	80,237	58,645
Investment income	4	6,160	1,422	-	7,582	9,546
<b>Total</b>		<u>248,101</u>	<u>1,422</u>	<u>-</u>	<u>249,523</u>	<u>180,161</u>
<b>EXPENDITURE ON</b>						
Raising funds	5	1,507	-	-	1,507	9,874
<b>Charitable activities</b>	6					
Quaker Activities		176,249	1,050	-	177,299	180,493
Other		-	-	-	-	64
<b>Total</b>		<u>177,756</u>	<u>1,050</u>	<u>-</u>	<u>178,806</u>	<u>190,431</u>
Net gains/(losses) on investments		<u>23,953</u>	<u>21,125</u>	<u>(168)</u>	<u>44,910</u>	<u>42,752</u>
<b>NET INCOME/(EXPENDITURE)</b>		94,298	21,497	(168)	115,627	32,482
<b>Other recognised gains/(losses)</b>						
Gains on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>475,971</u>	<u>475,971</u>	<u>449,030</u>
<b>Net movement in funds</b>		94,298	21,497	475,803	591,598	481,512
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>848,844</u>	<u>344,920</u>	<u>7,970,636</u>	<u>9,164,400</u>	<u>8,682,888</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>943,142</u>	<u>366,417</u>	<u>8,446,439</u>	<u>9,755,998</u>	<u>9,164,400</u>


The notes form part of these financial statements

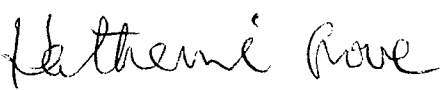
**Sussex West Area Quaker Meeting of the  
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**Balance Sheet  
31st December 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	-	-	8,408,772	8,408,772	7,932,801
Investments	12	393,945	312,027	36,767	742,739	697,829
		<u>393,945</u>	<u>312,027</u>	<u>8,445,539</u>	<u>9,151,511</u>	<u>8,630,630</u>
<b>CURRENT ASSETS</b>						
Debtors	13	24,028	-	-	24,028	21,452
Cash at bank		<u>533,137</u>	<u>54,390</u>	<u>900</u>	<u>588,427</u>	<u>521,762</u>
		<u>557,165</u>	<u>54,390</u>	<u>900</u>	<u>612,455</u>	<u>543,214</u>
<b>CREDITORS</b>						
Amounts falling due within one year	14	(7,968)	-	-	(7,968)	(9,444)
<b>NET CURRENT ASSETS</b>		<u>549,197</u>	<u>54,390</u>	<u>900</u>	<u>604,487</u>	<u>533,770</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>943,142</u>	<u>366,417</u>	<u>8,446,439</u>	<u>9,755,998</u>	<u>9,164,400</u>
<b>NET ASSETS</b>		<u>943,142</u>	<u>366,417</u>	<u>8,446,439</u>	<u>9,755,998</u>	<u>9,164,400</u>
<b>FUNDS</b>	15					
Unrestricted funds					943,142	848,844
Restricted funds					366,417	344,920
Endowment funds					<u>8,446,439</u>	<u>7,970,636</u>
<b>TOTAL FUNDS</b>					<u>9,755,998</u>	<u>9,164,400</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 October 2022 and were signed on its behalf by:

  
Paul Gibson - Trustee

  
Katherine Grove - Trustee

**Sussex West Area Quaker Meeting of the  
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**Cash Flow Statement  
for the Year Ended 31st December 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	59,082	(25,612)
Net cash provided by/(used in) operating activities		<u>59,082</u>	<u>(25,612)</u>
<b>Cash flows from investing activities</b>			
Purchase of fixed asset investments		-	(264,359)
Dividends & interest		7,583	9,546
Net cash provided by/(used in) investing activities		<u>7,583</u>	<u>(254,813)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>66,665</u>	<u>(280,425)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>521,762</u>	<u>802,187</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>588,427</u></u>	<u><u>521,762</u></u>

The notes form part of these financial statements

**Sussex West Area Quaker Meeting of the  
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**Notes to the Cash Flow Statement  
for the Year Ended 31st December 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	115,627	32,482
<b>Adjustments for:</b>		
Gain on investments	(44,910)	(42,752)
Dividends & interest	(7,583)	(9,546)
Increase in debtors	(2,576)	(1,077)
Decrease in creditors	(1,476)	(4,719)
<b>Net cash provided by/(used in) operations</b>	<u>59,082</u>	<u>(25,612)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.21 £	Cash flow £	At 31.12.21 £
<b>Net cash</b>			
Cash at bank	521,762	66,665	588,427
	<u>521,762</u>	<u>66,665</u>	<u>588,427</u>
<b>Total</b>	<u>521,762</u>	<u>66,665</u>	<u>588,427</u>

The notes form part of these financial statements

## 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.

### **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.

### **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 offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Raising funds**

Costs of generating funds comprise those costs directly attributable to publicising the charity.

### **Governance costs**

Governance costs include the costs of governance arrangements which relate to the general running of the charity.

### **Allocation and apportionment of costs**

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Freehold property is revalued each year in line with its insured value.

No depreciation is provided on freehold property.

The charity has a policy of only capitalising freehold property.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Endowment funds can only be used for particular restricted purposes relating to the capital element of the asset in question.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	117,470	76,277
Legacies	5,000	-
Grants	39,234	35,693
	<u>161,704</u>	<u>111,970</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Government grants	<u>39,234</u>	<u>35,693</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Hall / room hire of surplus space	<u>80,237</u>	<u>58,645</u>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Dividend income	7,020	7,592
Bank interest	562	1,954
	<u>7,582</u>	<u>9,546</u>

**Sussex West Area Quaker Meeting of the  
Religious Society of Friends (Quakers)  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Quaker activities	1,507	9,874

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Quaker Activities	17,863	10,398	149,038	177,299

**7. GRANTS PAYABLE**

	2021	2020
	£	£
Quaker Activities	10,398	12,659

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Britain Yearly Meeting	200	-
Other Quaker Bodies	2,730	6,652
Non-Quaker Bodies	4,758	1,675
	7,688	8,327

Grants to Non-Quaker institutions are made to promote the charitable objects, after agreement and approval at the relevant Meeting for Business.

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Quaker Activities	144,838	4,200	149,038



**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**8. SUPPORT COSTS - continued**

The greater part of the charitable work is carried out by trustees and members as volunteers, at no charge to the charity. The governance costs comprise entirely the fee of the independent examiner.

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

During the year, two (2020: three) trustees were reimbursed for travel and treasurer expenses of £147 (2020: £137).

**10. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	92,393	100,447
Social security costs	418	2,136
Other pension costs	2,680	2,706
	<u>95,491</u>	<u>105,289</u>

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

	2021	2020
	8	9
Administration	<u>8</u>	<u>9</u>

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

**11. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST OR VALUATION</b>	
At 1st January 2021	7,932,801
Revaluations	475,971
	<u>8,408,772</u>
At 31st December 2021	
<b>NET BOOK VALUE</b>	
At 31st December 2021	<u>8,408,772</u>
At 31st December 2020	<u>7,932,801</u>

**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
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**11. TANGIBLE FIXED ASSETS - continued**

Cost or valuation at 31st December 2021 is represented by:

	Freehold property £
Valuation in 2021	8,408,772

In line with the Charity's policy; freehold property is revalued each year to its insured value.

The freehold properties comprise the following Meeting Houses:

	£
Bognor Meeting House	635,205
Brighton Meeting House	4,654,748
Chichester Meeting House	945,178
Ditchling Meeting House	342,403
Littlehampton Meeting House	806,790
Worthing Meeting House	1,024,448
	8,408,772

**12. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1st January 2021	697,829
Revaluations	44,910
	742,739
At 31st December 2021	
<b>NET BOOK VALUE</b>	
At 31st December 2021	742,739
	697,829
At 31st December 2020	

There were no investment assets outside the UK.

Cost or valuation at 31st December 2021 is represented by:

	Listed investments £
Valuation in 2021	742,739

**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**12. FIXED ASSET INVESTMENTS - continued**

**HISTORICAL COST**

At 31st December 2021

605,445

At 31st December 2020

605,445

The investment portfolio is held to finance improvements to the Meeting Houses. The policy is to invest sustainably for the future, in accordance with the Charity's ethical investment policy. Further details of the ethical investment policy are available on request.

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

	2021	2020
	£	£
Trade debtors	3,539	385
Other debtors	20,489	21,067
	<u>24,028</u>	<u>21,452</u>

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

	2021	2020
	£	£
Other creditors	<u>7,968</u>	<u>9,444</u>

**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**15. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	(7,804)	3,737	4,067	-
Woodbrooke	971	(200)	-	771
Property Maintenance	436,718	21,891	(656)	457,953
Insurance	(487)	(8,474)	8,961	-
Worthing	207,627	4,868	(3,300)	209,195
Shoreham	399	(149)	(250)	-
Brighton	113,785	54,454	(8,910)	159,329
Ditchling	10,425	4,992	(2,916)	12,501
Chichester	48,362	5,649	6,235	60,246
Bognor Regis	14,175	6,368	(1,126)	19,417
Littlehampton	24,673	1,162	(2,105)	23,730
	<u>848,844</u>	<u>94,298</u>	<u>-</u>	<u>943,142</u>
<b>Restricted funds</b>				
Edward Hamper	4,152	647	-	4,799
Gwendoline Barker Trust	340,768	20,850	-	361,618
	<u>344,920</u>	<u>21,497</u>	<u>-</u>	<u>366,417</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	7,933,701	475,971	-	8,409,672
Edward Hamper Capital	36,935	(168)	-	36,767
	<u>7,970,636</u>	<u>475,803</u>	<u>-</u>	<u>8,446,439</u>
<b>TOTAL FUNDS</b>	<u><u>9,164,400</u></u>	<u><u>591,598</u></u>	<u><u>-</u></u>	<u><u>9,755,998</u></u>

**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**15. 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	11,608	(7,871)	-	3,737
Woodbrooke	-	(200)	-	(200)
Property Maintenance	-	(1,335)	23,226	21,891
Insurance	(1)	(8,473)	-	(8,474)
Worthing	33,457	(28,589)	-	4,868
Shoreham	616	(765)	-	(149)
Brighton	151,847	(98,120)	727	54,454
Ditchling	7,245	(2,253)	-	4,992
Chichester	16,471	(10,822)	-	5,649
Bognor Regis	10,858	(4,490)	-	6,368
Littlehampton	16,000	(14,838)	-	1,162
	<u>248,101</u>	<u>(177,756)</u>	<u>23,953</u>	<u>94,298</u>
<b>Restricted funds</b>				
Edward Hamper	1,037	(390)	-	647
Gwendoline Barker Trust	385	(660)	21,125	20,850
	<u>1,422</u>	<u>(1,050)</u>	<u>21,125</u>	<u>21,497</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	-	-	475,971	475,971
Edward Hamper Capital	-	-	(168)	(168)
	<u>-</u>	<u>-</u>	<u>475,803</u>	<u>475,803</u>
<b>TOTAL FUNDS</b>	<u><u>249,523</u></u>	<u><u>(178,806)</u></u>	<u><u>520,881</u></u>	<u><u>591,598</u></u>

**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**15. MOVEMENT IN FUNDS - continued**

**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	(14,637)	(688)	7,521	(7,804)
Woodbrooke	1,171	(200)	-	971
Property Maintenance	402,575	17,203	16,940	436,718
Insurance	(1,727)	(6,944)	8,184	(487)
Worthing	226,856	(15,729)	(3,500)	207,627
Shoreham	631	35	(267)	399
Brighton	144,167	(21,438)	(8,944)	113,785
Ditchling	10,170	3,315	(3,060)	10,425
Chichester	48,073	7,439	(7,150)	48,362
Bognor Regis	11,695	2,299	181	14,175
Littlehampton	15,356	19,222	(9,905)	24,673
	<u>844,330</u>	<u>4,514</u>	<u>-</u>	<u>848,844</u>
<b>Restricted funds</b>				
Edward Hamper	2,295	1,857	-	4,152
Gwendoline Barker Trust	314,359	26,409	-	340,768
	<u>316,654</u>	<u>28,266</u>	<u>-</u>	<u>344,920</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	7,484,671	449,030	-	7,933,701
Edward Hamper Capital	37,233	(298)	-	36,935
	<u>7,521,904</u>	<u>448,732</u>	<u>-</u>	<u>7,970,636</u>
<b>TOTAL FUNDS</b>	<u><u>8,682,888</u></u>	<u><u>481,512</u></u>	<u><u>-</u></u>	<u><u>9,164,400</u></u>

**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**15. 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	6,611	(7,299)	-	(688)
Woodbrooke	-	(200)	-	(200)
Property Maintenance	-	(220)	17,423	17,203
Insurance	-	(6,944)	-	(6,944)
Worthing	17,338	(33,067)	-	(15,729)
Shoreham	820	(785)	-	35
Brighton	91,172	(111,694)	(916)	(21,438)
Ditchling	5,733	(2,418)	-	3,315
Chichester	17,363	(9,924)	-	7,439
Bognor Regis	6,940	(4,641)	-	2,299
Littlehampton	31,652	(12,430)	-	19,222
	<u>177,629</u>	<u>(189,622)</u>	<u>16,507</u>	<u>4,514</u>
<b>Restricted funds</b>				
Edward Hamper	2,257	(400)	-	1,857
Gwendoline Barker Trust	275	(409)	26,543	26,409
	<u>2,532</u>	<u>(809)</u>	<u>26,543</u>	<u>28,266</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	-	-	449,030	449,030
Edward Hamper Capital	-	-	(298)	(298)
	<u>-</u>	<u>-</u>	<u>448,732</u>	<u>448,732</u>
<b>TOTAL FUNDS</b>	<u>180,161</u>	<u>(190,431)</u>	<u>491,782</u>	<u>481,512</u>

**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	(14,637)	3,049	11,588	-
Woodbrooke	1,171	(400)	-	771
Property Maintenance	402,575	39,094	16,284	457,953
Insurance	(1,727)	(15,418)	17,145	-
Worthing	226,856	(10,861)	(6,800)	209,195
Shoreham	631	(114)	(517)	-
Brighton	144,167	33,016	(17,854)	159,329
Ditchling	10,170	8,307	(5,976)	12,501
Chichester	48,073	13,088	(915)	60,246
Bognor Regis	11,695	8,667	(945)	19,417
Littlehampton	15,356	20,384	(12,010)	23,730
	<u>844,330</u>	<u>98,812</u>	<u>-</u>	<u>943,142</u>
<b>Restricted funds</b>				
Edward Hamper	2,295	2,504	-	4,799
Gwendoline Barker Trust	314,359	47,259	-	361,618
	<u>316,654</u>	<u>49,763</u>	<u>-</u>	<u>366,417</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	7,484,671	925,001	-	8,409,672
Edward Hamper Capital	37,233	(466)	-	36,767
	<u>7,521,904</u>	<u>924,535</u>	<u>-</u>	<u>8,446,439</u>
<b>TOTAL FUNDS</b>	<u><u>8,682,888</u></u>	<u><u>1,073,110</u></u>	<u><u>-</u></u>	<u><u>9,755,998</u></u>



**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined 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	18,219	(15,170)	-	3,049
Woodbrooke	-	(400)	-	(400)
Property Maintenance	-	(1,555)	40,649	39,094
Insurance	(1)	(15,417)	-	(15,418)
Worthing	50,795	(61,656)	-	(10,861)
Shoreham	1,436	(1,550)	-	(114)
Brighton	243,019	(209,814)	(189)	33,016
Ditchling	12,978	(4,671)	-	8,307
Chichester	33,834	(20,746)	-	13,088
Bognor Regis	17,798	(9,131)	-	8,667
Littlehampton	47,652	(27,268)	-	20,384
	<u>425,730</u>	<u>(367,378)</u>	<u>40,460</u>	<u>98,812</u>
<b>Restricted funds</b>				
Edward Hamper	3,294	(790)	-	2,504
Gwendoline Barker Trust	660	(1,069)	47,668	47,259
	<u>3,954</u>	<u>(1,859)</u>	<u>47,668</u>	<u>49,763</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	-	-	925,001	925,001
Edward Hamper Capital	-	-	(466)	(466)
	<u>-</u>	<u>-</u>	<u>924,535</u>	<u>924,535</u>
<b>TOTAL FUNDS</b>	<u>429,684</u>	<u>(369,237)</u>	<u>1,012,663</u>	<u>1,073,110</u>

**Funds in Deficit**

The deficits on the general and insurance funds will be cleared by further designations of unrestricted funds in 2022.

**Restricted Funds**

**Edward Hamper**

Income to this fund is used to pay welfare grants to individuals.

**The Gwendoline Barker Trust Fund**

The Gwendoline Barker Trust fund is held for the benefit of Chichester Local Meeting for those in financial need of urgent medical treatment or short term nursing home care.

**Endowment Funds**

**Area Meeting Property Fund**

This fund holds the meeting houses as a permanent endowment for the Charity.

**Edward Hamper Capital**

**Sussex West Area Quaker Meeting of the  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021**

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**15. MOVEMENT IN FUNDS - continued**

This fund holds investments as a permanent endowment. Income from these investments is paid into the Edward Hamper restricted fund and disbursed as detailed above.

**Transfers between funds**

Transfers between funds represents area levies paid for on behalf of the individual meeting houses as well as miscellaneous repair work.

**16. RELATED PARTY DISCLOSURES**

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

**17. FUNDS RECEIVED AS AGENT**

The Charity receives funds as agent rather than as principal and with no discretion as to how these funds are to be spent. Such funds are not accounted for as income or expenditure of the Charity in these financial statements. The funds received as agent were:

	2021	2020
	£	£
Britain Yearly Meetings	2,944	4,288
Other Quaker Bodies	-	-
Non-Quaker Bodies	2,320	3,458
	<u>5,264</u>	<u>13,980</u>

The balance of funds received as agent at 31 December 2021 was a credit of £3,617 (31 December 2020: credit £4,377), reflecting timing differences between receipts and payments.