

**Report of the Trustees and  
Financial Statements for the Year Ended 31st December 2022  
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 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 24

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

**Report of the Trustees  
for the Year Ended 31st December 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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 2022 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 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 six 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 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  
Religious Society of Friends (Quakers)  
in Britain**

**Report of the Trustees  
for the Year Ended 31st December 2022**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Our six Local Meetings host worship every Sunday, plus twice a month there is a Meeting held on a Sunday in Haywards Heath, which is organised by Ditchling Friends, and there is a Sunday Meeting for Worship fortnightly in Midhurst. Other Meetings for Worship are held on some weekdays as well. Worship is open to members of the public, without any charge.

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.

The country continued to recover from COVID-19 in the course of 2022. In-person Meetings for Worship resumed alongside those joining Meetings on Zoom. A number of Meetings carried out a spiritual review as part of the wider work of Area Meeting to discern its future spiritual direction and priorities.

Social and sharing activities returned to a more normal base, as Meetings continued to engage with Friends and their local communities. We are particularly heartened by contact between Meetings and local refugees. As part of the Chichester Festival, Jocelyn Bell Burnell gave an online talk entitled 'A Quaker astronomer reflects'. The annual Chichester Peace lecture was delivered by Oliver Robertson of Britain Yearly Meeting on Peace and War in Ukraine. A white Poppy wreath was laid at the war memorial.

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 has been so reduced.

The Trustees have implemented a new safeguarding policy which has been implemented by all members of Sussex West Area Meeting. Overall, our Local Meetings are continuing to function well.

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

**Report of the Trustees  
for the Year Ended 31st December 2022**

---

**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 2022 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 use the figure as a baseline of our energy consumption as an Area Meeting. Our consumption in 2022 was:

Meeting House	Electricity Kilowatt hours		Gas Kilowatt hours	
	2022	2021	2022	2021
Brighton	12,909	6,312	56,650	30,334
Bognor		639		5,298
Chichester		124		317
Ditchling	1,500	1,500		-
Littlehampton		1,284		863
Worthing	20,988	11,316		-
<b>Total</b>		<b>21,175</b>		<b>36,812</b>

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

**Report of the Trustees  
for the Year Ended 31st December 2022**

---

**FINANCIAL REVIEW**

**Results for the year**

The total income in the year was £231,658 (2021: £249,523) of which £1,571 was attributable to restricted funds.

The total expenditure in the year was £246,740 (2021: £178,806), of which £4,265 was attributable to restricted funds.

The net movement in funds for the year was £531,809 (2021: £591,598) after gains on revaluation of fixed assets of £672,705 (2021: £475,971). The total funds carried forward at the year end was £10,287,807 (2021: £9,755,998), of which £312,930 (2021: £366,417) was attributable to restricted funds and £9,112,204 (2021: £8,446,439) 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 2022 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 £525,334 (2021: £549,197), 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 objective is 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 in accordance with its governing document, a deed of trust 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 of members. 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, 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 2022**

---

**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 2022 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  
Religious Society of Friends (Quakers)  
in Britain**

**Report of the Trustees  
for the Year Ended 31st December 2022**

---

**Trustees**

Heather Brayshaw (resigned 10.9.22)  
Hilary Cooke  
George Dean  
Paul Gibson  
Katherine Grove  
Anna Luttman Johnson (resigned 10.9.22)  
Hugh Pritchard Jones  
Roy Morris (appointed 15.7.23)  
Zing Rock (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 Mallong  
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



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

**Report of the Trustees  
for the Year Ended 31st December 2022**

---

Approved by order of the board of trustees on .....16.10.23..... and signed on its behalf by:



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**

---

**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 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.



P E H Wright FCA DChA

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

Date: 16/12/23

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

**Statement of Financial Activities  
for the Year Ended 31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND</b>						
<b>ENDOWMENTS FROM</b>						
Donations and legacies	2	90,827	-	-	90,827	161,704
Other trading activities	3	136,285	-	-	136,285	80,237
Investment income	4	2,975	1,571	-	4,546	7,582
<b>Total</b>		<u>230,087</u>	<u>1,571</u>	<u>-</u>	<u>231,658</u>	<u>249,523</u>
<b>EXPENDITURE ON</b>						
Raising funds	5	9,197	-	-	9,197	1,507
<b>Charitable activities</b>	6					
Quaker Activities		233,278	4,265	-	237,543	177,299
<b>Total</b>		<u>242,475</u>	<u>4,265</u>	<u>-</u>	<u>246,740</u>	<u>178,806</u>
Net gains/(losses) on investments		<u>(68,081)</u>	<u>(50,793)</u>	<u>(6,940)</u>	<u>(125,814)</u>	<u>44,910</u>
<b>NET</b>						
<b>INCOME/(EXPENDITURE)</b>		(80,469)	(53,487)	(6,940)	(140,896)	115,627
<b>Other recognised gains/(losses)</b>						
Gains on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>672,705</u>	<u>672,705</u>	<u>475,971</u>
<b>Net movement in funds</b>		<u>(80,469)</u>	<u>(53,487)</u>	<u>665,765</u>	<u>531,809</u>	<u>591,598</u>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>943,142</u>	<u>366,417</u>	<u>8,446,439</u>	<u>9,755,998</u>	<u>9,164,400</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>862,673</u></u>	<u><u>312,930</u></u>	<u><u>9,112,204</u></u>	<u><u>10,287,807</u></u>	<u><u>9,755,998</u></u>

The notes form part of these financial statements

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

**Balance Sheet  
31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	-	-	9,081,477	9,081,477	8,408,772
Investments	12	337,339	261,234	29,827	628,400	742,739
		<u>337,339</u>	<u>261,234</u>	<u>9,111,304</u>	<u>9,709,877</u>	<u>9,151,511</u>
<b>CURRENT ASSETS</b>						
Debtors	13	33,358	-	-	33,358	24,028
Cash at bank		502,003	51,696	900	554,599	588,427
		<u>535,361</u>	<u>51,696</u>	<u>900</u>	<u>587,957</u>	<u>612,455</u>
<b>CREDITORS</b>						
Amounts falling due within one year	14	(10,027)	-	-	(10,027)	(7,968)
<b>NET CURRENT ASSETS</b>		<u>525,334</u>	<u>51,696</u>	<u>900</u>	<u>577,930</u>	<u>604,487</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>862,673</u>	<u>312,930</u>	<u>9,112,204</u>	<u>10,287,807</u>	<u>9,755,998</u>
<b>NET ASSETS</b>		<u>862,673</u>	<u>312,930</u>	<u>9,112,204</u>	<u>10,287,807</u>	<u>9,755,998</u>
<b>FUNDS</b>	15					
Unrestricted funds					862,673	943,142
Restricted funds					312,930	366,417
Endowment funds					9,112,204	8,446,439
<b>TOTAL FUNDS</b>					<u>10,287,807</u>	<u>9,755,998</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16.10.23 and were signed on its behalf by:

*Paul Gibson*  
.....  
Paul Gibson - Trustee

*Katherine Grove*  
.....  
Katherine Grove - Trustee

The notes form part of these financial statements

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

**Cash Flow Statement  
for the Year Ended 31st December 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(26,899)	59,082
Net cash (used in)/provided by operating activities		(26,899)	59,082
<b>Cash flows from investing activities</b>			
Purchase of fixed asset investments		(11,475)	-
Dividends & interest		4,546	7,583
Net cash (used in)/provided by investing activities		(6,929)	7,583
<b>Change in cash and cash equivalents in the reporting period</b>		(33,828)	66,665
<b>Cash and cash equivalents at the beginning of the reporting period</b>		588,427	521,762
<b>Cash and cash equivalents at the end of the reporting period</b>		554,599	588,427

The notes form part of these financial statements

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

**Notes to the Cash Flow Statement  
for the Year Ended 31st December 2022**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM  
OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(140,896)	115,627
<b>Adjustments for:</b>		
Losses/(gain) on investments	125,814	(44,910)
Dividends & interest	(4,546)	(7,583)
Increase in debtors	(9,330)	(2,576)
Increase/(decrease) in creditors	2,059	(1,476)
<b>Net cash (used in)/provided by operations</b>	<u>(26,899)</u>	<u>59,082</u>

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

	At 1.1.22 £	Cash flow £	At 31.12.22 £
<b>Net cash</b>			
Cash at bank	588,427	(33,828)	554,599
	<u>588,427</u>	<u>(33,828)</u>	<u>554,599</u>
<b>Total</b>	<u>588,427</u>	<u>(33,828)</u>	<u>554,599</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**

	2022	2021
	£	£
Donations	90,827	117,470
Legacies	-	5,000
Grants	-	39,234
	<u>90,827</u>	<u>161,704</u>

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

	2022	2021
	£	£
Government grants	-	39,234

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Hall / room hire of surplus space	<u>136,285</u>	<u>80,237</u>

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Dividend income	3,267	7,020
Bank interest	1,279	562
	<u>4,546</u>	<u>7,582</u>



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

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Quaker activities	9,197	1,507

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Quaker Activities	18,735	15,589	203,219	237,543

**7. GRANTS PAYABLE**

	2022	2021
	£	£
Quaker Activities	15,589	10,398

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

	2022	2021
	£	£
Britain Yearly Meeting	473	200
Other Quaker Bodies	3,906	2,730
Non-Quaker Bodies	5,006	4,758
	9,385	7,688

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	197,939	5,280	203,219

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

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**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 2022 nor for the year ended 31st December 2021.

**Trustees' expenses**

During the year, one (2021: two) trustee was reimbursed for travel and treasurer expenses of £98 (2021: £147).

**10. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	96,009	92,393
Social security costs	932	418
Other pension costs	2,769	2,680
	<u>99,710</u>	<u>95,491</u>

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

	2022	2021
Administration	<u>8</u>	<u>8</u>

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

**11. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST OR VALUATION</b>	
At 1st January 2022	8,408,772
Revaluations	672,705
	<u>9,081,477</u>
At 31st December 2022	
<b>NET BOOK VALUE</b>	
At 31st December 2022	<u>9,081,477</u>
At 31st December 2021	<u>8,408,772</u>

Cost or valuation at 31st December 2022 is represented by:

	Freehold property £
Valuation in 2022	<u>9,081,477</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022

11. TANGIBLE FIXED ASSETS - continued

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	686,022
Brighton Meeting House	5,027,128
Chichester Meeting House	1,020,793
Ditchling Meeting House	369,796
Littlehampton Meeting House	871,334
Worthing Meeting House	1,106,404
	<u>9,081,477</u>

12. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1st January 2022	742,739
Additions	11,475
Revaluations	(125,814)
	<u>628,400</u>
At 31st December 2022	<u>628,400</u>
<b>NET BOOK VALUE</b>	
At 31st December 2022	<u>628,400</u>
At 31st December 2021	<u>742,739</u>

There were no investment assets outside the UK.

Cost or valuation at 31st December 2022 is represented by:

	Listed investments £
Valuation in 2022	<u>628,400</u>
<b>HISTORICAL COST</b>	
At 31st December 2022	<u>616,920</u>
At 31st December 2021	<u>605,445</u>

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.

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

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022

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

	2022	2021
	£	£
Trade debtors	5,452	3,539
Other debtors	27,906	20,489
	<u>33,358</u>	<u>24,028</u>

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

	2022	2021
	£	£
Other creditors	<u>10,027</u>	<u>7,968</u>

**15. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	-	(2,005)	(9,566)	(11,571)
Woodbrooke	771	(668)	237	340
Property Maintenance	457,953	(72,392)	28,155	413,716
Insurance	-	(8,685)	9,480	795
Worthing	209,195	(20,600)	(5,451)	183,144
Brighton	159,329	9,021	(9,378)	158,972
Ditchling	12,501	5,982	(3,016)	15,467
Chichester	60,246	14,214	(7,076)	67,384
Bognor Regis	19,417	(3,450)	(601)	15,366
Littlehampton	23,730	(1,886)	(2,784)	19,060
	<u>943,142</u>	<u>(80,469)</u>	-	<u>862,673</u>
<b>Restricted funds</b>				
Edward Hamper	4,799	987	-	5,786
Gwendoline Barker Trust	361,618	(54,474)	-	307,144
	<u>366,417</u>	<u>(53,487)</u>	-	<u>312,930</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	8,409,672	672,705	-	9,082,377
Edward Hamper Capital	36,767	(6,940)	-	29,827
	<u>8,446,439</u>	<u>665,765</u>	-	<u>9,112,204</u>
<b>TOTAL FUNDS</b>	<u>9,755,998</u>	<u>531,809</u>	-	<u>10,287,807</u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**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	5,826	(7,831)	-	(2,005)
Woodbrooke	-	(668)	-	(668)
Property Maintenance	-	(5,160)	(67,232)	(72,392)
Insurance	-	(8,685)	-	(8,685)
Worthing	14,439	(35,039)	-	(20,600)
Brighton	142,103	(132,233)	(849)	9,021
Ditchling	9,052	(3,070)	-	5,982
Chichester	34,245	(20,031)	-	14,214
Bognor Regis	7,211	(10,661)	-	(3,450)
Littlehampton	17,211	(19,097)	-	(1,886)
	<u>230,087</u>	<u>(242,475)</u>	<u>(68,081)</u>	<u>(80,469)</u>
<b>Restricted funds</b>				
Edward Hamper	987	-	-	987
Gwendoline Barker Trust	584	(4,265)	(50,793)	(54,474)
	<u>1,571</u>	<u>(4,265)</u>	<u>(50,793)</u>	<u>(53,487)</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	-	-	672,705	672,705
Edward Hamper Capital	-	-	(6,940)	(6,940)
	<u>-</u>	<u>-</u>	<u>665,765</u>	<u>665,765</u>
<b>TOTAL FUNDS</b>	<u>231,658</u>	<u>(246,740)</u>	<u>546,891</u>	<u>531,809</u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**15. MOVEMENT IN FUNDS - continued**

**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	(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  
Religious Society of Friends (Quakers)  
in Britain**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**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	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>249,523</u>	<u>(178,806)</u>	<u>520,881</u>	<u>591,598</u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**15. MOVEMENT IN FUNDS - continued**

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	(7,804)	1,732	(5,499)	(11,571)
Woodbrooke	971	(868)	237	340
Property Maintenance	436,718	(50,501)	27,499	413,716
Insurance	(487)	(17,159)	18,441	795
Worthing	207,627	(15,732)	(8,751)	183,144
Shoreham	399	(149)	(250)	-
Brighton	113,785	63,475	(18,288)	158,972
Ditchling	10,425	10,974	(5,932)	15,467
Chichester	48,362	19,863	(841)	67,384
Bognor Regis	14,175	2,918	(1,727)	15,366
Littlehampton	24,673	(724)	(4,889)	19,060
	848,844	13,829	-	862,673
<b>Restricted funds</b>				
Edward Hamper	4,152	1,634	-	5,786
Gwendoline Barker Trust	340,768	(33,624)	-	307,144
	344,920	(31,990)	-	312,930
<b>Endowment funds</b>				
Area Meeting Property Fund	7,933,701	1,148,676	-	9,082,377
Edward Hamper Capital	36,935	(7,108)	-	29,827
	7,970,636	1,141,568	-	9,112,204
<b>TOTAL FUNDS</b>	9,164,400	1,123,407	-	10,287,807



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

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022**

**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	17,434	(15,702)	-	1,732
Woodbrooke	-	(868)	-	(868)
Property Maintenance	-	(6,495)	(44,006)	(50,501)
Insurance	(1)	(17,158)	-	(17,159)
Worthing	47,896	(63,628)	-	(15,732)
Shoreham	616	(765)	-	(149)
Brighton	293,950	(230,353)	(122)	63,475
Ditchling	16,297	(5,323)	-	10,974
Chichester	50,716	(30,853)	-	19,863
Bognor Regis	18,069	(15,151)	-	2,918
Littlehampton	33,211	(33,935)	-	(724)
	<u>478,188</u>	<u>(420,231)</u>	<u>(44,128)</u>	<u>13,829</u>
<b>Restricted funds</b>				
Edward Hamper	2,024	(390)	-	1,634
Gwendoline Barker Trust	969	(4,925)	(29,668)	(33,624)
	<u>2,993</u>	<u>(5,315)</u>	<u>(29,668)</u>	<u>(31,990)</u>
<b>Endowment funds</b>				
Area Meeting Property Fund	-	-	1,148,676	1,148,676
Edward Hamper Capital	-	-	(7,108)	(7,108)
	<u>-</u>	<u>-</u>	<u>1,141,568</u>	<u>1,141,568</u>
<b>TOTAL FUNDS</b>	<u>481,181</u>	<u>(425,546)</u>	<u>1,067,772</u>	<u>1,123,407</u>

**Funds in Deficit**

The deficits on the general fund will be cleared by further designations of unrestricted funds in 2023.

**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**

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022

---

**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 2022.

**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:

	2022	2021
	£	£
Britain Yearly Meetings	2,025	2,944
Other Quaker Bodies	-	-
Non-Quaker Bodies	3,940	2,320
	<hr/>	<hr/>
	5,965	5,264
	<hr/>	<hr/>

The balance of funds received as agent at 31 December 2022 was a credit of £7,254 (31 December 2021: credit £3,617), reflecting timing differences between receipts and payments.