

# SUSSEX EAST AREA QUAKER MEETING

England & Wales - Charity number 1173819

## Details

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**Other names** SEAM

**Status** Registered

**Legal form** CIO

**Registered** 2017-07-13

**Register** [View on the Charity Commission register](#)

## Contact

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## Activities

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**Objects:** THE OBJECT OF THE AREA MEETING IS THE FURTHERANCE OF THE GENERAL RELIGIOUS AND CHARITABLE PURPOSES OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN IN THE AREA OF THE AREA MEETING AND BEYOND.

**Activities:** We advance the tenets of faith contained in Quaker Faith and Practice, which is the book of Christian discipline of the Yearly Meeting of the Religious Society of Friends in Britain. Meetings for Worship are regularly held in Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Disability, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£178,240	£219,475	-	-
2023-12-31	£314,951	£799,007	-	-
2022-12-31	£214,004	£142,781	-	-
2021-12-31	£131,233	£64,764	-	-
2020-12-31	£99,494	£83,061	-	-

## Trustees

Name	Role	Appointed
Aileen Sheila Grist		2024-05-11
Alan West		2024-11-16
Alexander Iorwerth Francis		2021-05-08
Dr Tony Biggin		2021-03-13
Jacqueline Serena Jarvis		2025-11-09
Katherine Gibbs		2025-03-09
Patricia Ann Sear		2024-01-01
Sonia Relf		2024-01-01

**SUSSEX EAST AREA QUAKER MEETING**

England & Wales - Charity number 1173819

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# Accounts

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REGISTERED CHARITY NUMBER: 1173819

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
SUSSEX EAST AREA QUAKER MEETING**

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

SIGNED

**SUSSEX EAST AREA QUAKER MEETING**  
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**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**SUSSEX EAST AREA QUAKER MEETING**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. They have prepared this report and financial statements on an accruals basis in accordance with the Charities SORP and FRS 102 using the template CC17 published by the Charities Commission and with the guidance on reporting issued by Quaker Life in Britain Yearly Meeting. This is a change from 2022 and earlier years for which accounts were prepared on a receipts and payments basis - an option which was not available for 2023 because the charity's gross income exceeded £250,000. Although the threshold was not exceeded in 2024 the trustees have decided to continue with FRS accounting in these financial statements.

Sussex East Area Quaker Meeting (SEAM) has since 2019 been a Charitable Incorporated Organisation (CIO) which replaced the previous unincorporated charity Sussex East Area Quaker Meeting (Charity Number: 1159181). Neither the governance nor the objects or activities of the charity changed.

In summary, during 2024 all constituent parts of SEAM were broadly able to undertake the full range of witness and worship activities in line with the charitable objects as discerned as being appropriate by Meetings for Worship for Church Affairs of the Area and the nine Local Meetings. In February 2024 the major and disruptive redevelopment of the Friends Meeting House at Lewes, which started in October 2022 was completed, enabling the building to become fully usable by local Friends, tenants and the local community. Much of the additional income accruing is being used to pay off interest free loans made to the project by local Friends. Hastings Meeting is also now fully functioning after the flooding in 2023, although some significant work is needed on the Meeting House. Flood mitigation measures have been put into place sufficient for the insurers to continue flood damage insurance.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

South East Area Quaker Meeting (SEAM) 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, commonly called Quakers.

The principal activity is the arrangement and holding of Meetings for Worship in the constituent meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield. To enable such worship, SEAM arranges for the maintenance and good order of the fabric of the five Meeting Houses for which it is responsible, as well as ancillary services such heating, lighting and cleaning, including the employment of cleaners. These Meeting Houses are at Bexhill, Eastbourne, Hastings, Herstmonceux and Lewes. It hires premises to enable worship at Rye, Seaford and Uckfield, and has free use of a room at the Bernhard Baron Care Home (Polegate). In normal times, most Meetings can provide for children and young people alongside appointed Meetings for Worship, and indeed Lewes Meeting holds regular Sunday Meetings for its children and young people.

SEAM provides financial support to Friends in the area to enable them to attend Meetings and to participate in educational and other events organised by and for Quakers, It also provides financial support to Friends to undertake other activities and to other organisations in accordance with the convictions of the Society and holds a special 'Pastoral and Educational' fund to finance some of these. Financial contributions are made to Britain Yearly Meeting of the Religious Society of Friends, other Quaker bodies and other charities with purposes consonant with those of SEAM.

##### **Public benefit**

Our Meetings for Worship, physical or online, are open to the public and we do not restrict access to our faith or communities. We make invitations to the public to participate in our silent worship tradition. When opportunities arise, we reach out into our local communities to inform members of the public about the nature of Quakerism and the opportunities that it provides. The Meeting Houses are usually made available for public hire so that they may be used to benefit local community groups including those of other faiths. The Meeting House garden at Lewes is freely accessed by the community.

**SUSSEX EAST AREA QUAKER MEETING**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ACHIEVEMENTS AND PERFORMANCE**

**Advancement of religion**

During 2024, SEAM met for Meeting for Worship for Business on six occasions, two of which were held online, with four meetings in person at Eastbourne MH, Lewes MH, Herstmonceux MH and Seaford Little Theatre to which a range of between 25 - 38(average 32) Friends came.

In March, following MfWfB, a Study Session was held on the Pros and Cons of merging SEAM Trustees with those of another Area Meeting. This was led by Lesley Richards who has been working with Wales, Scotland and Yorkshire on their journey into trustee amalgamation to form a single charity. In May, following a short MfWfB, a Study Day was held on the subject of Being a Quaker Community: Finding Resilience. This was led by Rachel Swancott from Woodbrooke. In June, after MfWfB, a Worship Sharing session was held on the subject of Forgiveness and Connectedness while in September, after MfWfB, attendees explored the topic of Quaker Connectedness and Disconnection in Diversity in a workshop led by Ruth Audus our Local Development Worker.

Four very well-attended Elders and Pastoral Friends meetings were held on Zoom during 2024 as well as four SEAM Team (for all AM role holders and LM clerks) meetings. Regular reports were presented by our Meeting for Sufferings Representative or Alternate and a detailed report about the Future of British Quakerism Conference, held in October at Yarnfield Park in Staffordshire, was also presented. Three Triennial reports from Local Meetings were written and read out during MfWfB, while three editions of the SEAM newsletter/magazine Quiet Ways were produced with articles and photographs from willing contributors on a wide variety of topics.

In September, our TARA for 2023 was presented and accepted by Area Meeting in Session at Seaford. At November's online MfWfB, suggestions from Es&PFs, and venues offered by LM clerks at the SEAM Team meeting, for the 2025 SEAQM programme, were discussed and accepted. The Journey in Membership leaflet was revised and printed during the year. In December, representatives from SEAM attended a meeting at Brighton FMH exploring the possibility of creating a single regional charity.

During 2024, four deaths were recorded. There were five transfers in and one Friend moved away from the area. Six Friends were brought into Membership and there was 1 resignation. Up to December 2024, all the roles serving SEAM were filled, with wide representation from across LMs. There were seven Trustees and LMs were well-represented on AM Nominations. All necessary roles were also filled in LMs, even the smaller ones where, inevitably, there was some doubling up by supportive Friends.

**Local Meeting worship and witness**

During 2024, all was well and thriving at the smaller LMs with Bexhill, Rye, Uckfield, Seaford, Polegate and Herstmonceux reporting that their meetings continued regularly and successfully even if, in some cases, the numbers were small on occasion because of illness or holidays.

New attenders and enquirers have been welcomed in most meetings, large and small, and there were six applications for Membership.

The three larger LMs, Eastbourne, Lewes and Hastings, also continued to thrive with very good attendance at MfW. After 10 years of planning and 14 months of renovation work, Lewes Friends were finally able to worship properly in their newly re-furbished Meeting House while Hastings Friends were back to normal after suffering two floods during 2023. Most of the scaffolding finally came down at Eastbourne FMH, which was a relief to the Meeting. Uckfield LM changed their hired premises and settled well into their new (warm) venue.

During the year, Rye sponsored Sustainability Forums at Tilling Green Community Centre and both Rye and Seaford placed ads in local publications. A Quaker wedding was joyously held in Rye in October but sadly, Martin Wimbush the groom, passed away unexpectedly in December. His wish for a Quaker funeral was upheld.

Most meetings held 'bring and share' coffee mornings or lunches and organised walks and study (or 'meeting for learning') sessions. There have been art exhibitions, poetry and music sessions, lunch-time drop-in sessions (for everyone, not just Quakers) and talks given, including The Structure of Quakerism and how finances work in Area Meeting. MH gardens have been tended and new signs put up by some LMs to make the Quaker connection clearer.

Finally, most LMs have been involved with their local Churches Together, leading worship when it was their turn and attending meetings.

**SUSSEX EAST AREA QUAKER MEETING**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ACHIEVEMENTS AND PERFORMANCE**

**Financial support to Friends and good causes**

Financial support totalling around £2,015 [2023: £1,173] has been provided to SEAM Friends to attend courses, events for spiritual development, attend Meeting for Worship or meet the expenses of office holders. Where Friends have been appointed (and supported) to attend events of wider interest, they have reported back at a suitable opportunity. Financial support to individual Friends of £800 was provided (2023: £1,386). SEAM continued to support the attendance of young people at Quaker summer events for young people (2024: £880, 2023 £800). Donations of £3,500 (£3,600 in 2023) were made to Britain Yearly Meeting, and other, mostly small, donations of £561 (2023: £1,339) were made to other Quaker and non-Quaker causes for the advancement of Quaker testimonies.

**Meeting Houses and other properties**

The programme of quinquennial surveys of the Meeting Houses and other properties continues. Trustees have worked with Local Meeting Friends and premises committees to undertake works necessary for the maintenance of the fabric of the properties identified by the surveys and other means. Remedial work on the roofs at Eastbourne Friends Meeting House has been completed, although further significant work may be needed on the fabric of that building and insulation of the flat. Following storm-drain flooding at Hastings Meeting House in February and October 2023, further works costing around £20,000 have been identified as being needed and should be undertaken during 2025. Some remedial works have been required on the rental properties in the Herstmonceux Estate. Some substantial works will need to be carried out at Friends Cottage when the tenancy changes.

By far the largest activity in the last few years has been the project to improve the accessibility, sustainability and usability of Lewes Friends Meeting House, including the remediation of significant structural and damp issues in this listed building. Work on site started in Autumn 2022 and was completed, subject to minor snagging, in February 2024. The core of the development has provided a new enclosed passage-way running most of the length of the rear of the building so as to provide covered level access to all parts of the ground floor from an attractive new entrance lobby. This has involved re-siting of toilets and demolition of a small 1970's extension no longer fit for purpose. The rooms were re-ordered so as to double (to four) the number of rooms available for use by Quakers and the local community as well as modernising the associated kitchen facilities. Some re-modelling and sound-proofing of the first floor flat was also undertaken as well as providing it with its own external entrance. As part of Quakers' witness to improving environmental sustainability, the works involved many actions to improve the building's environmental foot-print, including careful sourcing of materials, the installation of an air-sourced heat-pump and insulation measures. Overall costs were around £770,000 net of VAT reclaimed through the Listed Places of Worship grant scheme. These were inflated by additional unforeseen essential works being needed, notably to underpin a wall that tilted despite the assurance of the project structural engineer, plus cost inflation. The problems encountered also delayed the completion of the works from September 2023 to February 2024.

Taking account of all sources of income, the project was fully funded. Sources of finance included SEAM reserves, a couple of legacies and grants and donations received from across the country (and beyond) following an extensive fund-raising campaign (at minimal cost), plus £65,000 of interest-free loans from some local Quakers. Most of these remain to be paid off, which will be done mainly from the commercial letting of the flat at Lewes (customarily occupied by Resident Friends) and a top-slice of room-hire income, which is anticipated should be achieved by Easter 2028. The Property Fund will need to provide some bridging finance of up to £20,000 from time to time during this period.

**Sustainability**

During 2024, the Sustainable Living Forum (sponsored by Rye LM) continued to meet at Tilling Green Community Centre in Rye, exploring issues of climate change, protests, the vital nature of sustainability as well as other environmental concerns.

Local Meetings with Meeting Houses continue to find ways of reducing their carbon footprint by using Fair Trade for refreshments and the use of ecological cleaning products. Some LMs are utilising guidance from the Quaker Ecochurch and applying this to their meetings. Individually, Friends continue to adjust their own lifestyles to live in a more sustainable manner as well as keeping in touch via social media groups with all that is happening nationally and the need to live sustainably.

**Employees**

Trustees continue to oversee the conditions for all SEAM employees to ensure legal and ethical compliance. At the end of 2024 SEAM had two employees at Lewes plus one employee each at Eastbourne, Hastings, Herstmonceux and Lewes. The position of childrens' worker at Lewes was terminated early in 2025 whilst a premises administrator at Lewes was engaged from April 2025. To ease the burden on local meetings, trustees continue to engage Hastings Voluntary Action to assist with payroll operations including reporting to HMRC. The employees' terms and conditions are kept under regular review to ensure that SEAM remains an ethical employer.

**SUSSEX EAST AREA QUAKER MEETING**  
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**ACHIEVEMENTS AND PERFORMANCE**

**Volunteers**

The successful operation of SEAM depends on Friends giving freely of their time. It would be an impractical burden to formally record the time as this would require the volunteers giving even more time. However, the number of hours given in the course of a year is considerable. SEAM and its constituent Local Meetings are run with the support of numerous unpaid officers including clerks, treasurers, assistant treasurers, collectors, elders, overseers, trustees, delegates, committee members, newsletter and website editors, hospital and prison visitors and chaplains, caterers etc. In addition, Quakers provide support through their participation in Meetings for Worship for Business.

**FINANCIAL REVIEW**

**Financial out-turn and going concern**

The Area Meeting Treasurer has managed the accounts prudently and kept the trustees updated with the state of SEAM's finances. The financial statements for 2024 have, as for 2023, been prepared on an accruals basis rather than receipts and payments as in previous years, even though in 2024 (as opposed to 2023) this is not a legal requirement. This is because the trustees concluded that reverting to receipts and payments would be too burdensome.

With fundraising for the Lewes project largely finished by the end of 2023, SEAM's income fell significantly in 2024 to some £167,300, of which £32,400 was for the project fund, mostly VAT reclaim from the Listed Places of Worship grant scheme, and income from letting the flat, supplemented by smaller grants and donations. SEAM also received £20,360 from its insurers to cover some of the damage incurred during 2023 from the flooding at Hastings Friends Meeting House. Turning to routine income, the main sources of income for activities other than the Lewes development project totalled some £134,900, mainly comprising donations from Friends, including gift-aid claimed, (£49,300), income from the hiring of rooms to community groups (£30,700) and rental income from residential properties (except Lewes flat), and income from investments and bank interest (£43,400 less costs of some £8,400). The £134,900 was a significant increase on the equivalent figure for non-project income in 2023 of around £105,000, explained by rooms at Hastings and Lewes Meeting House becoming more available for community hire and increased donations by Friends. In addition to increased income SEAM also benefited by the value of its financial investments increasing by some £5,250.

The expenditure side of the equation was still dominated by some £82,000 spent on the Lewes project (less than the £620,000 spent in 2023 and £130,000 in 2022) including a loan repayment. Non-project related expenditure fell from around £176,000 in 2023 to around £125,000. The fall was mainly due to expenditure on the repairs and maintenance of Meeting Houses (other than Herstmonceux) more than halving (to around £30,000) mostly related to roofing work at Eastbourne, plus flat remediation works at Hastings (mostly paid in 2023) and external painting at Lewes. Other expenditure lines tended to increase. Increased maintenance expenses were incurred relating to properties in the Herstmonceux Estate which, along with rental property management and cleaning expenses totalled some £24,000 (£16,400 in 2023). The costs of Friends' expenses undertaking a wide range of Quakerly activities including conferences, courses, events (for adults and young people), outreach, communications, library, cleaning and catering came to around £50,200. Additionally, expenditure incurred on insurance (£10,600) and utilities (£15,300) increased, whilst the £4,700 spent hiring venues for Meetings without their own premises was lower than that for 2023 (Around £8,000) as Lewes Meeting had to hire premises during 2023 whilst building works were taking place.

Taking all these changes together, in 2024 there was an excess of expenditure over income, of over £41,000, compared with £484,000 in 2023. As the Lewes project spend exceeded income by around £50,000, the other funds of the charity recorded a small surplus of some £10,000, before taking into account an increase of £5,250 in the value of financial investments and £30,000 reduction in the value of investment properties. However, if the £20,360 received from the insurers relating to expenditure mostly incurred in 2023 is taken into account, the underlying position was one of a small loss.

The headline results for the year 2024 (and 2023) can be presented as follows

	<b>2024</b>	<b>2023</b>
Surplus/(deficit) of income over expenditure	(£41,235)	(£484,056)
Gains/(losses) on investment revaluations and sales	(£24,750)	£12,753
Total increase / (decrease) in funds	(£65,985)	(£471,303)
Total funds at 31 December (excl property values)	£409,945	£445,930
Insured value of properties	£9,007,686	£8,412,027
Estimated market value of properties	£3,195,000	£3,225,000

**SUSSEX EAST AREA QUAKER MEETING**  
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**FINANCIAL REVIEW**

Looking forward, around £70,000 will be incurred during 2025 on decoration/remedial works at Hastings Friends Meeting House and the rented flats at Eastbourne Friends Meeting House and Friends Cottage next to Herstmonceux Friends Meeting House. Running costs, including repairs and maintenance are expected to creep upwards in 2025 and 2026. Coupled with continuing increases in other running costs, this could see reserves falling to around £360,000, which is still sufficient to cover any anticipated risks and exceed the Trustees' minimum reserve figure, see section on reserves below. There is no reason currently to expect a significant overall deficit in 2026 so long as increases in income keep pace with increased running costs. In particular, the outstanding loans relating to the Lewes development project fund will have been much reduced by the healthy stream of property-related income that is expected to be received by that fund. The Trustees are therefore confident that SEAM will continue to be a going concern to the end of 2026.

**SEAM assets**

At 31.12.24 the assets of SEAM constituted:

- Four Friends Meeting Houses held to enable Quaker worship and other activities of Friends and the local community, two of which, at Hastings and Lewes, are permanent endowments (Note 18)
- A Friends Meeting House and three residential properties in Herstmonceux (the Herstmonceux Estate), which constitute a permanent endowment (Note 18). Income generated by the Herstmonceux Estate, less expenses, is held as a designated reserve to cover future costs of maintaining this Endowment, with any surplus beyond what is needed for this purpose being transferred to general reserves. The practice has in the past been to treat the Estate's income and expenditure as being a restricted part of the endowment. To remedy this, the categorisation in the accounts of the bank balance(s) accumulated on behalf of the Estate were transferred from permanent endowment to designated as on 31.12.2024. From that date income and expenditure relating to the Estate is being categorised as designated.
- A restricted fund representing a bequest from Maurice Burge for the benefit of children and young people at Lewes Meeting.
- In addition during 2023 there was a restricted fund representing donations and grants for the Lewes Meeting House development, which was exhausted by the end of that financial year.
- Current assets (financial investments and cash) held as unrestricted reserves to support the future delivery of the purposes of SEAM across 13 designated funds.

**Investments**

Since 2019 the financial investment portfolio has been ordered so as to comply with the revised statement of investment policy approved by SEAM which seeks to avoid investment in companies involved in fossil fuel extraction or distribution, alongside other longer established ethical criteria and the need for a prudent income flow to support the objects of the charity. The performance of the investments is covered in the financial review above. Investment income is also obtained from letting five residential properties which continue to generate a reasonably healthy income (subject to continuing maintenance needs and gaps between tenancies) as well as contributing to the availability of relatively affordable housing in the local community.

**Reserves policy**

SEAM Trustees agreed a revised policy at their meeting on 19 June 2024. This moved from the previous practice of single target figures in the previous policy, set out in the Trustees Annual Report and Accounts for 2022, to ranges covering the Herstmonceux Estate and the unrestricted funds. The policy can now be summarised as follows:

- For the Herstmonceux Estate, aiming for a bank balance lying between £55,000 and £94,000, representing 2-4% of the insured value of the properties concerned (£39,000 to £78,000) to cover potential future maintenance needs, plus an allowance to cover six months loss of rental income (£16,000).
- For the other, predominantly unrestricted, funds, aiming for aggregate current assets and investments lying between £142,000 and £283,000, representing 2-4% of the insured value of the properties concerned to cover potential future maintenance needs, plus other allowances totalling £131,000, to cover identified risks such as loss in the value of investments, loss of income and uneven non-property maintenance related cashflow giving a range of £271-414,000. Within these figures a designated reserve is also maintained to help support pastoral and educational needs of local Friends.

At the end of 2024 the balance of the Herstmonceux Estate (£77,600) and the general funds of £331,000 fell comfortably within the prescribed ranges. The position in future years has already been considered under 'going concern'.

**SUSSEX EAST AREA QUAKER MEETING**  
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**FUTURE PLANS**

It is intended that SEAM and its constituent Local Meetings will continue to provide opportunities to participate in worship in accordance with the Quaker tradition and undertake activities to develop and promote the witness of its members and attenders. Hence considerable emphasis is placed on enabling them and their children to participate in appropriate educational and training events and conferences across the country and beyond, even if this results in increased expenditure.

This report has already referred to the exciting new development for enhancing the sustainability, community value and accessibility of Lewes Friends Meeting House, in a way that is consistent with its grade 2 listed status, incorporating also various remedial works. This project came to fruition in early 2024 and the improved premises are already contributing to the life of local Friends and the wider community, as well as substantially increasing income. The final 2.5% retention payment in 2025 constitutes a contingent liability on SEAM.

The re-roofing of Eastbourne Meeting House was completed during 2024 although there remains concern about dampness and the integrity of the brickwork. Further work is planned during 2025 to remedy issues identified with Hastings Friends Meeting House following the two major incidents of rain-water run-off flooding during 2023. Significant remedial work will be required at one the rental properties in the Herstmonceux Estate (Friends Cottage). A quinquennial survey of Bexhill Friends Meeting House in early 2024 identified little in the way of necessary remediations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

From the start of 2019 SEAM became a Charitable Incorporated Organisation (number 1173819), with a governing document dated 15 January 2017. Previously, SEAM was constituted by a governing document adopted on 12 January 2008 and amended on 10 July 2010 registered as an unincorporated charity by the Charity Commission (number 1159181) on 12 November 2014. The constitution had been further amended and clarified by a Charity Commission scheme dated 13 October 2016. The main effect of the switch to CIO status was to limit the liability of the trustees and enable the charity to hold assets in its own name.

SEAM is administered and managed in accordance with the governing document. The members of SEAM are all those persons whose names are, for the time being, recorded in the official register maintained in accordance with Quaker Faith and Practice. In addition to the members, attenders participate in Meetings for Worship and other activities.

Decision making ultimately lies with SEAM in properly constituted Meetings for Worship for Business which are currently held at least six times a year in accordance with the Quaker business method. All members of SEAM may attend and participate in these meetings - attenders may be permitted to observe. SEAM appoints trustees who, under charity law, have the primary duty of ensuring that finances and assets are properly used and safeguarded and that risks are managed. Other committees of SEAM, to which some authority is delegated, comprise committees for eldership and pastoral care (looking after the spiritual and pastoral needs of members and attenders at our Meetings) and Nominations Committee (representatives of constituent Meetings who discern and suggest Friends for appointment within Area Meeting).

Trustees are appointed by SEAM following nomination by the Nominations Committee. Newly appointed trustees are inducted by reference to the trustees' terms of reference, provision of past minutes, and support by experienced trustees. Training opportunities, reference materials and on-line resources are made available nationally by the Religious Society of Friends. Trustees met six times during 2024.

The constituent Local Meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield have a certain amount of autonomy including the day to day care of meeting houses and management of their financial affairs. Their activities are supported and supervised by the trustees, other officers of the area meeting, and by the area meeting itself. Memoranda of understanding, last revised in 2019, specify how Local Meetings and their role-holders exercise their delegated authority.

SEAM sends a representative to Meetings for Sufferings, the standing governing body of Britain Yearly Meeting between (the annual) Britain Yearly Meeting (BYM). BYM in session is open to all Friends in the country and has ultimate authority for church affairs for Quakers in Britain, therefore its decisions have significance for SEAM. It provides support and resources to SEAM to assist with its administration and management. The affairs of SEAM are governed by its publication Quaker Faith and Practice. Friends Trusts Limited continues to act as nominee for the properties belonging to SEAM.

The SEAM treasuring team helps Local Meetings to comply with their obligations, not least by running a central accounting system (Paxton) which centralises the book-keeping and in turn reduces burdens on Local Meetings and facilitates preparation of SEAM statutory accounts within statutory time-scales. The Team also seeks to ensure that there are secure and effective financial procedures throughout SEAM.

**SUSSEX EAST AREA QUAKER MEETING**  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have reviewed the risks relevant to SEAM on a regular basis. They have established a strategic risk register to facilitate the management of the risks, which is regularly reviewed by the Trustees. Insurance has been maintained to mitigate the possible consequences of risks and the cover provided has been kept under review to ensure its adequacy. The nine most serious risks identified and overseen by trustees are currently seen as being:

- **Health and safety and covid-19:** Safety, including fire safety, checks are routinely undertaken at all our Meeting Houses. Special measures were taken to mitigate covid.
- **Safeguarding:** All meetings are expected to observe the SEAM Safeguarding Policy (which is kept under continual review) and to provide an annual report to trustees providing information about the presence or absence of children and vulnerable adults at meetings, and reporting on conformity to the policy and procedures.
- **Employment:** This is centrally managed to avoid legal or reputational risks materialising.
- **Preventing property damage or deterioration:** In addition to insuring the buildings, these risks are managed through quinquennial surveys and other vigilance including annual reports from each Meeting with its own premises. Substantial reserves are provided against the potentially high costs of renovating our buildings some of which are historic.
- **Meeting premises unsuitable for enabling or promoting Quaker worship:** Accessibility issues have been addressed, in the case of Lewes through improvement project. The suitability and visibility of Meeting venues are kept under review.
- **Control of the expenditures, notably the Lewes development project:** Procedures are in place to ensure that payments are made only when justified and authorised, at fair value, and these were adapted to provide additional control over the propriety and cashflow of the development project.
- **Investments:** There is always a risk that market movements cause substantial loss of value that cannot be recovered before investments need to be sold to support the work of the charity, which we mitigate, by wide diversification of asset allocation, cashflow planning and reserving against significant loss.
- **Loss of major income source:** SEAM finances depend largely on donations, room-hire and property rental income, the last two of which are particularly vulnerable to external interruption as the pandemic has shown, requiring SEAM's cashflow reserve to be held at 12 months' expenditure.
- **Filling key positions:** This is a perennial challenge, given a membership that has been slowly declining. SEAM nominations committee mitigate this risk through planning well in advance of need. Trustees are involved in longer term thinking as to how the demands of running a charity can be met more efficiently.
- **Inadequate response to the climate emergency:** See section above on sustainability.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1173819

**Principal address**

Friends Meeting House  
Friars Walk  
Lewes  
East Sussex  
BN7 2LE

**Trustees**

John Ashcroft (released 31.12.2024)  
Anthony Biggin  
Patricia Cockrell (released 31.3.2024)  
Alex Francis  
Katherine Gibbs (appointed 09.3.2025)  
Aileen Grist (appointed 11.5.2024)  
Sonia Relf (appointed 01.1.2024)  
Patricia Sear (appointed 01.1.2024)  
Wendy Taylor (released 31.12.2024)  
Alan West (appointed 16.11.2024)

**SUSSEX EAST AREA QUAKER MEETING**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**Officers during 2024**

Area Meeting Clerk: Sally Aviss  
Membership Clerk: Peter Bolwell  
Clerk of Trustees: Patricia Cockrell (until 31.03.2024) Patricia Sear (from 01.04.2024)  
Treasurer: John Ashcroft  
Assistant Treasurers: Alex Francis and Tim Reynolds

**Independent Examiner**

Sarah Alexander FCCA FCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**Properties' Nominee**

Friends Trusts Ltd, 173-177 Euston Road, London, NW1 2BJ. (Registered Charity No. 237698)

**Bankers**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
Cooperative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP  
NatWest Bank, 49 High Street, Uckfield, East Sussex TN22 1AN  
Santander UK PLC, 124-126 Terminus Road, Eastbourne, East Sussex BN21 3AJ  
Triodos Bank NV, Brunel House, 11 The Promenade, Bristol, BS8 3NN

Approved by order of the board of trustees on 13 August 2025 and signed on its behalf by:

*P.A. Sear*

.....  
Ms P Sear - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUSSEX EAST AREA QUAKER MEETING**

---

**Independent examiner's report to the trustees of Sussex East Area Quaker Meeting**

I report to the charity trustees on my examination of the accounts of Sussex East Area Quaker Meeting (the Trust) for the year ended 31 December 2024.

**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.



Sarah Alexander FCCA FCA

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

Date: .....19.9.25.....

**SUSSEX EAST AREA QUAKER MEETING**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	67,782	-	-	67,782	237,399
<b>Charitable activities</b>	4					
Quaker Activities		30,862	-	-	30,862	14,195
Investment income	3	30,954	-	28,282	59,236	46,197
Other income	5	20,360	-	-	20,360	17,160
<b>Total</b>		<u>149,958</u>	<u>-</u>	<u>28,282</u>	<u>178,240</u>	<u>314,951</u>
<b>EXPENDITURE ON</b>						
Raising funds	6	6,404	-	5,978	12,382	7,695
<b>Charitable activities</b>	7					
Quaker Activities		103,641	1,082	19,947	124,670	150,056
Other	11	82,363	-	60	82,423	641,256
<b>Total</b>		<u>192,408</u>	<u>1,082</u>	<u>25,985</u>	<u>219,475</u>	<u>799,007</u>
Net gains on investments		5,250	-	-	5,250	12,753
<b>NET INCOME/(EXPENDITURE)</b>						
Transfers between funds	21	(37,200)	(1,082)	2,297	(35,985)	(471,303)
Other recognised gains/(losses)		78,050	-	(78,050)	-	-
Gains/(losses) on revaluation of fixed assets		-	-	(30,000)	(30,000)	-
<b>Net movement in funds</b>		<b>40,850</b>	<b>(1,082)</b>	<b>(105,753)</b>	<b>(65,985)</b>	<b>(471,303)</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		1,317,449	2,728	2,350,753	3,670,930	4,142,233
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>1,358,299</b></u>	<u><b>1,646</b></u>	<u><b>2,245,000</b></u>	<u><b>3,604,945</b></u>	<u><b>3,670,930</b></u>

The notes form part of these financial statements

**SUSSEX EAST AREA QUAKER MEETING**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	14	950,000	-	1,600,000	2,550,000	2,550,000
Investment property	15	-	-	645,000	645,000	675,000
		<u>950,000</u>	-	<u>2,245,000</u>	<u>3,195,000</u>	<u>3,225,000</u>
<b>CURRENT ASSETS</b>						
Debtors	16	9,922	-	-	9,922	35,959
Investments	17	105,987	-	-	105,987	100,737
Cash at bank		359,756	1,646	-	361,402	386,742
		<u>475,665</u>	<u>1,646</u>	-	<u>477,311</u>	<u>523,438</u>
<b>CREDITORS</b>						
Amounts falling due within one year	18	(18,366)	-	-	(18,366)	(20,508)
		<u>457,299</u>	<u>1,646</u>	-	<u>458,945</u>	<u>502,930</u>
<b>NET CURRENT ASSETS</b>						
		<u>457,299</u>	<u>1,646</u>	-	<u>458,945</u>	<u>502,930</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>1,407,299</u>	<u>1,646</u>	<u>2,245,000</u>	<u>3,653,945</u>	<u>3,727,930</u>
<b>CREDITORS</b>						
Amounts falling due after more than one year	19	(49,000)	-	-	(49,000)	(57,000)
		<u>1,358,299</u>	<u>1,646</u>	<u>2,245,000</u>	<u>3,604,945</u>	<u>3,670,930</u>
<b>NET ASSETS</b>						
		<u>1,358,299</u>	<u>1,646</u>	<u>2,245,000</u>	<u>3,604,945</u>	<u>3,670,930</u>
<b>FUNDS</b>						
Unrestricted funds	21				1,358,299	1,317,449
Restricted funds					1,646	2,728
Endowment funds					2,245,000	2,350,753
					<u>3,604,945</u>	<u>3,670,930</u>
<b>TOTAL FUNDS</b>						
					<u>3,604,945</u>	<u>3,670,930</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....13 August 2025..... and were signed on its behalf by:

*P. A. Sear* -

.....  
P Sear - Trustee

*A West* -

.....  
A West - Trustee

The notes form part of these financial statements

**SUSSEX EAST AREA QUAKER MEETING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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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, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**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.

**Tangible fixed assets**

Non-property fixed assets would initially be recognised at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Properties are held at valuation.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**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.

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

**SUSSEX EAST AREA QUAKER MEETING**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	50,109	60,850
Gift aid	7,367	12,908
Grants	<u>10,306</u>	<u>163,641</u>
	<u><u>67,782</u></u>	<u><u>237,399</u></u>

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

	2024	2023
	£	£
Listed Places of Worship Grant Scheme	8,306	100,626
Other grants	<u>2,000</u>	<u>63,015</u>
	<u><u>10,306</u></u>	<u><u>163,641</u></u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Rents received	54,924	39,187
Deposit account interest	3,004	5,409
Dividend income	<u>1,308</u>	<u>1,601</u>
	<u><u>59,236</u></u>	<u><u>46,197</u></u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	2024	2023
		£	£
Room hire	Quaker Activities	30,632	13,081
Appeals and sales	Quaker Activities	180	1,114
Other	Quaker Activities	<u>50</u>	<u>-</u>
		<u><u>30,862</u></u>	<u><u>14,195</u></u>

**5. OTHER INCOME**

	2024	2023
	£	£
Insurance monies	<u>20,360</u>	<u>17,160</u>

**SUSSEX EAST AREA QUAKER MEETING**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. RAISING FUNDS**

**Investment management costs**

	2024	2023
	£	£
Investment advice	870	120
Investment property costs	<u>11,512</u>	<u>7,575</u>
	<u>12,382</u>	<u>7,695</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
	£	£	£	£
Quaker Activities	<u>105,399</u>	<u>6,368</u>	<u>12,903</u>	<u>124,670</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Staff costs	11,527	7,515
Insurance	10,759	9,626
Light and heat	15,415	15,685
Repairs and maintenance	42,684	83,366
Children and young people	460	666
Materials and equipment	10,474	1,189
Hall hire	4,876	8,023
Quaker support	3,049	1,173
Outreach	4,456	2,516
Cleaning	1,699	1,577
Other premises costs	-	1,142
	<u>105,399</u>	<u>132,478</u>

**9. GRANTS PAYABLE**

	2024	2023
	£	£
Quaker Activities	<u>6,368</u>	<u>7,825</u>

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

	2024	2023
	£	£
Britain Yearly Meeting	3,500	3,600
Quaker bodies	143	-
Non-Quaker bodies	<u>737</u>	<u>1,339</u>
	<u>4,380</u>	<u>4,939</u>

**SUSSEX EAST AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. GRANTS PAYABLE - continued**

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

	2024	2023
	£	£
Attendance at young peoples events	880	800
Individual Quakers	<u>1,108</u>	<u>2,086</u>
	<u>1,988</u>	<u>2,886</u>

**10. SUPPORT COSTS**

	Governance costs
	£
Quaker Activities	<u>12,903</u>

Support costs, included in the above, are as follows:

	2024 Quaker Activities	2023 Total activities
	£	£
Trustees' expenses including property advice	3,988	900
Accountancy and legal fees	3,027	1,800
Auditors remuneration	-	5,940
Independent Examiner fee	4,680	-
Bank charges	152	162
IT Support	<u>1,056</u>	<u>951</u>
	<u>12,903</u>	<u>9,753</u>

**11. OTHER**

	2024	2023
	£	£
Building improvements	<u>82,423</u>	<u>641,256</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

	2024	2023
	£	£
Trustees' expenses including property advice	<u>3,988</u>	<u>900</u>

**SUSSEX EAST AREA QUAKER MEETING**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	<u>11,527</u>	<u>7,515</u>
	<u>11,527</u>	<u>7,515</u>

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

	2024	2023
Charitable activities	<u>5</u>	<u>4</u>

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

**14. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	<u>2,550,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>2,550,000</u>
At 31 December 2023	<u>2,550,000</u>

The valuation of the five Meeting House buildings reflects the judgement of the Trustees drawing on a variety of independent sources.

Trustees' estimation of property values		2024	2023
		£	£
Bexhill	Meeting House	450,000	450,000
Eastbourne	Meeting House	500,000	500,000
Hastings	Meeting House P/E	225,000	225,000
Herstmonceux	Meeting House P/E	515,000	515,000
Lewes	Meeting House P/E	<u>860,000</u>	<u>860,000</u>
		2,550,000	2,550,000

**15. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2024	675,000
Revaluation	<u>(30,000)</u>
At 31 December 2024	<u>645,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>645,000</u>
At 31 December 2023	<u>675,000</u>

The valuation of the two investment properties (generating rental income) is based on figures supplied by managing agents Taylor Engley reflecting the advertised sale price of similar residential properties in the vicinity as well as the rents being charged.

**SUSSEX EAST AREA QUAKER MEETING**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**15. INVESTMENT PROPERTY - continued**

	2024	2023
	£	£
Herstmonceux Penn Cottages P/E	385,000	405,000
Herstmonceux Friends Cottage P/E	<u>260,000</u>	<u>270,000</u>
	645,000	675,000

Fair value at 31 December 2024 is represented by:

Valuation in 2024		£ <u>645,000</u>
-------------------	--	---------------------

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

	2024	2023
	£	£
Other debtors	<u>9,922</u>	<u>35,959</u>

**17. CURRENT ASSET INVESTMENTS**

	2024	2023
	£	£
Listed investments	<u>105,987</u>	<u>100,737</u>

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

	2024	2023
	£	£
Other loans (see note 20)	8,000	8,000
Other creditors	10,366	12,458
Grants payable	-	<u>50</u>
	<u>18,366</u>	<u>20,508</u>

**19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2024	2023
	£	£
Other loans (see note 20)	<u>49,000</u>	<u>57,000</u>

**20. LOANS**

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>8,000</u>	<u>8,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>8,000</u>	<u>8,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>41,000</u>	<u>49,000</u>

The loans above all relate to other loans for Lewes Quaker Meeting.

**SUSSEX EAST AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**20. LOANS - continued**

A loan of £10,000 was extended to the LM in 2023, this is repayable on 31 December 2025.

A further loan of £10,000 was extended in 2023 and is repayable on 30 September 2026.

A further loan of £5,000 was extended in 2023 and is repayable on 1 November 2026.

A final loan of £40,000 was extended in 2023. This is to be repaid in equal instalments with a final repayment date of 31 May 2028.

If any of the loans are not repaid by their due date then an interest rate of 2% above base rate will be charged.

**21. MOVEMENT IN FUNDS**

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
General fund	13,146	(19,891)	14,209	7,464
SEAM Pastoral & Educational Fund	28,141	(926)	-	27,215
Ella Roff Legacy Fund	9,978	(1,221)	-	8,757
Rye Meeting	1,154	232	(800)	586
Bexhill Meeting	11,182	595	(600)	11,177
Lewes Development Project	1,000	(50,364)	3,387	(45,977)
Eastbourne Meeting	13,543	7,651	(4,300)	16,894
Hastings Meeting	13,881	7,324	1,499	22,704
Herstmonceux Meeting	865	1,362	(92)	2,135
Lewes Meeting	14,966	11,263	(2,700)	23,529
Polegate Meeting	816	44	(110)	750
Seaford Meeting	13,974	1,018	(1,500)	13,492
Uckfield Meeting	2,208	514	(600)	2,122
SEAM Property Fund	1,192,595	5,199	(7,985)	1,189,809
Herstmonceux Estate	-	-	77,642	77,642
	<u>1,317,449</u>	<u>(37,200)</u>	<u>78,050</u>	<u>1,358,299</u>
<b>Restricted funds</b>				
Maurice Burge Fund	2,728	(1,082)	-	1,646
<b>Endowment funds</b>				
Herstmonceux Estate	1,265,753	(27,703)	(78,050)	1,160,000
Hastings Meeting House	225,000	-	-	225,000
Lewes Meeting House and Burial Ground	860,000	-	-	860,000
	<u>2,350,753</u>	<u>(27,703)</u>	<u>(78,050)</u>	<u>2,245,000</u>
<b>TOTAL FUNDS</b>	<u><u>3,670,930</u></u>	<u><u>(65,985)</u></u>	<u><u>-</u></u>	<u><u>3,604,945</u></u>

**SUSSEX EAST AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**21. 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	3,524	(23,415)	-	(19,891)
SEAM Pastoral & Educational Fund	54	(980)	-	(926)
Ella Roff Legacy Fund	-	(1,221)	-	(1,221)
Rye Meeting	1,833	(1,601)	-	232
Bexhill Meeting	5,323	(4,728)	-	595
Lewes Development Project	31,748	(82,112)	-	(50,364)
Eastbourne Meeting	16,254	(8,603)	-	7,651
Hastings Meeting	17,789	(10,465)	-	7,324
Herstmonceux Meeting	3,825	(2,463)	-	1,362
Lewes Meeting	36,021	(24,758)	-	11,263
Polegate Meeting	245	(201)	-	44
Seaford Meeting	3,521	(2,503)	-	1,018
Uckfield Meeting	1,503	(989)	-	514
SEAM Property Fund	<u>28,318</u>	<u>(28,369)</u>	<u>5,250</u>	<u>5,199</u>
	<b>149,958</b>	<b>(192,408)</b>	<b>5,250</b>	<b>(37,200)</b>
<b>Restricted funds</b>				
Maurice Burge Fund	-	(1,082)	-	(1,082)
<b>Endowment funds</b>				
Herstmonceux Estate	<u>28,282</u>	<u>(25,985)</u>	<u>(30,000)</u>	<u>(27,703)</u>
<b>TOTAL FUNDS</b>	<u><u>178,240</u></u>	<u><u>(219,475)</u></u>	<u><u>(24,750)</u></u>	<u><u>(65,985)</u></u>

**SUSSEX EAST AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**21. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/23	Net movement in funds	Transfers between funds	At
	£	£	£	31/12/23
				£
<b>Unrestricted funds</b>				
General fund	18,272	(18,376)	13,250	13,146
SEAM Pastoral & Educational Fund	30,127	(1,986)	-	28,141
Ella Roff Legacy Fund	10,625	(647)	-	9,978
Rye Meeting	1,373	481	(700)	1,154
Bexhill Meeting	13,055	(373)	(1,500)	11,182
Lewes Development Project	342,466	3,590	(345,056)	1,000
Eastbourne Meeting	14,879	664	(2,000)	13,543
Hastings Meeting	16,332	(451)	(2,000)	13,881
Herstmonceux Meeting	1,754	(2,097)	1,208	865
Lewes Meeting	25,605	(6,029)	(4,610)	14,966
Polegate Meeting	416	400	-	816
Seaford Meeting	14,565	909	(1,500)	13,974
Uckfield Meeting	3,453	(945)	(300)	2,208
SEAM Property Fund	<u>1,234,789</u>	<u>(42,194)</u>	<u>-</u>	<u>1,192,595</u>
	1,727,711	(67,054)	(343,208)	1,317,449
<b>Restricted funds</b>				
Lewes Development Project	69,031	(414,087)	345,056	-
Maurice Burge Fund	<u>5,629</u>	<u>(2,511)</u>	<u>(390)</u>	<u>2,728</u>
	74,660	(416,598)	344,666	2,728
<b>Endowment funds</b>				
Herstmonceux Estate	1,254,862	12,349	(1,458)	1,265,753
Hastings Meeting House	225,000	-	-	225,000
Lewes Meeting House and Burial Ground	<u>860,000</u>	<u>-</u>	<u>-</u>	<u>860,000</u>
	<u>2,339,862</u>	<u>12,349</u>	<u>(1,458)</u>	<u>2,350,753</u>
<b>TOTAL FUNDS</b>	<u>4,142,233</u>	<u>(471,303)</u>	<u>-</u>	<u>3,670,930</u>

**SUSSEX EAST AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**21. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>Movement in funds</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	499	(18,875)	-	(18,376)
SEAM Pastoral & Educational Fund	-	(1,986)	-	(1,986)
Ella Roff Legacy Fund	-	(647)	-	(647)
Rye Meeting	2,076	(1,595)	-	481
Bexhill Meeting	4,860	(5,233)	-	(373)
Lewes Development Project	3,590	-	-	3,590
Eastbourne Meeting	10,519	(9,855)	-	664
Hastings Meeting	9,623	(10,074)	-	(451)
Herstmonceux Meeting	2,360	(4,457)	-	(2,097)
Lewes Meeting	13,669	(19,698)	-	(6,029)
Polegate Meeting	600	(200)	-	400
Seaford Meeting	3,812	(2,903)	-	909
Uckfield Meeting	1,573	(2,518)	-	(945)
SEAM Property Fund	<u>26,337</u>	<u>(81,284)</u>	<u>12,753</u>	<u>(42,194)</u>
	79,518	(159,325)	12,753	(67,054)
<b>Restricted funds</b>				
Lewes Development Project	206,678	(620,765)	-	(414,087)
Maurice Burge Fund	<u>-</u>	<u>(2,511)</u>	<u>-</u>	<u>(2,511)</u>
	206,678	(623,276)	-	(416,598)
<b>Endowment funds</b>				
Herstmonceux Estate	<u>28,755</u>	<u>(16,406)</u>	<u>-</u>	<u>12,349</u>
<b>TOTAL FUNDS</b>	<u><u>314,951</u></u>	<u><u>(799,007)</u></u>	<u><u>12,753</u></u>	<u><u>(471,303)</u></u>

**SUSSEX EAST AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**21. MOVEMENT IN FUNDS - continued**

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

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
General fund	18,272	(38,267)	27,459	7,464
SEAM Pastoral & Educational Fund	30,127	(2,912)	-	27,215
Ella Roff Legacy Fund	10,625	(1,868)	-	8,757
Rye Meeting	1,373	713	(1,500)	586
Bexhill Meeting	13,055	222	(2,100)	11,177
Lewes Development Project	342,466	(46,774)	(341,669)	(45,977)
Eastbourne Meeting	14,879	8,315	(6,300)	16,894
Hastings Meeting	16,332	6,873	(501)	22,704
Herstmonceux Meeting	1,754	(735)	1,116	2,135
Lewes Meeting	25,605	5,234	(7,310)	23,529
Polegate Meeting	416	444	(110)	750
Seaford Meeting	14,565	1,927	(3,000)	13,492
Uckfield Meeting	3,453	(431)	(900)	2,122
SEAM Property Fund	1,234,789	(36,995)	(7,985)	1,189,809
Herstmonceux Estate	-	-	77,642	77,642
	1,727,711	(104,254)	(265,158)	1,358,299
<b>Restricted funds</b>				
Lewes Development Project	69,031	(414,087)	345,056	-
Maurice Burge Fund	5,629	(3,593)	(390)	1,646
	74,660	(417,680)	344,666	1,646
<b>Endowment funds</b>				
Herstmonceux Estate	1,254,862	(15,354)	(79,508)	1,160,000
Hastings Meeting House	225,000	-	-	225,000
Lewes Meeting House and Burial Ground	860,000	-	-	860,000
	2,339,862	(15,354)	(79,508)	2,245,000
<b>TOTAL FUNDS</b>	<u>4,142,233</u>	<u>(537,288)</u>	<u>-</u>	<u>3,604,945</u>

**SUSSEX EAST AREA QUAKER MEETING**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**21. 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	4,023	(42,290)	-	(38,267)
SEAM Pastoral & Educational Fund	54	(2,966)	-	(2,912)
Ella Roff Legacy Fund	-	(1,868)	-	(1,868)
Rye Meeting	3,909	(3,196)	-	713
Bexhill Meeting	10,183	(9,961)	-	222
Lewes Development Project	35,338	(82,112)	-	(46,774)
Eastbourne Meeting	26,773	(18,458)	-	8,315
Hastings Meeting	27,412	(20,539)	-	6,873
Herstmonceux Meeting	6,185	(6,920)	-	(735)
Lewes Meeting	49,690	(44,456)	-	5,234
Polegate Meeting	845	(401)	-	444
Seaford Meeting	7,333	(5,406)	-	1,927
Uckfield Meeting	3,076	(3,507)	-	(431)
SEAM Property Fund	<u>54,655</u>	<u>(109,653)</u>	<u>18,003</u>	<u>(36,995)</u>
	229,476	(351,733)	18,003	(104,254)
<b>Restricted funds</b>				
Lewes Development Project	206,678	(620,765)	-	(414,087)
Maurice Burge Fund	<u>-</u>	<u>(3,593)</u>	<u>-</u>	<u>(3,593)</u>
	206,678	(624,358)	-	(417,680)
<b>Endowment funds</b>				
Herstmonceux Estate	57,037	(42,391)	(30,000)	(15,354)
	<u>493,191</u>	<u>(1,018,482)</u>	<u>(11,997)</u>	<u>(537,288)</u>

**Unrestricted funds**

Pastoral and Education Fund - reserve designated to support pastoral and educational needs of Quakers in SEAM.

Property Fund - reserve designated to fund the repair and maintenance of Meeting Houses in SEAM.

Lewes Development Project - reserve designated to finance the development project at Lewes Meeting House.

Bexhill Meeting - money designated for the use of Bexhill Quakers.

Eastbourne Meeting - money designated for the use of Eastbourne Quakers.

Hastings Meeting - money designated for the use of Hastings Quakers.

Herstmonceux Meeting - money designated for the use of Herstmonceux Quakers.

Lewes Meeting - money designated for the use of Lewes Quakers.

Polegate Meeting - money designated for the use of Polegate Quakers.

Rye Meeting - money designated for the use of Rye Quakers.

Ella Roff Legacy Fund - money from a legacy designated for the use of Rye Quakers.

**SUSSEX EAST AREA QUAKER MEETING**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**21. MOVEMENT IN FUNDS - continued**

Seaford Meeting - money designated for the use of Seaford Quakers.

Uckfield Meeting - money designated for the use of Uckfield Quakers.

**Restricted funds**

Maurice Burge Fund - legacy left for the use of children and young people committee of Lewes Meeting.

**Endowment funds**

Herstmonceux Estate - providing a Meeting House for Quakers at Herstmonceux. The income and expenditure relating to the estate is categorised as part of the above designated Herstmonceux Meeting fund with the balance on the endowment fund relating to the valuation of the estate.

Hastings Meeting House - providing a Meeting House for Quakers in Hastings, with no restriction on the use of income.

Lewes Meeting House and Burial Ground - providing a Meeting House and burial ground for Quakers in Lewes with no restriction on the use of income.

**Transfers between funds**

Transfers from unrestricted Local Meetings to the general fund represent contributions paid to Area Meeting.

£408 was transferred from the Herstmonceux Estate to Herstmonceux Meeting, this being a fund donation to the Quicken Trust.

£4,599 was transferred from the Property Fund to Hastings Meeting, this being the insurance pay out to reimburse Hastings.

£77,642 was transferred from the endowed Herstmoceux Estate to the designated Estate fund, this being accumulated income on the Estate. The practice has in the past been to treat the Estate's income and expenditure as being a restricted part of the endowment. To remedy this, the categorisation in the accounts of the bank balance(s) accumulated on behalf of the Estate were transferred from permanent endowment to designated as on 31.12.2024. From that date income and expenditure relating to the Estate is being categorised as designated. The residual balance in the endowment fund is the balances on the properties.

**22. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**SUSSEX EAST AREA QUAKER MEETING**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	50,109	60,850
Gift aid	7,367	12,908
Grants	<u>10,306</u>	<u>163,641</u>
	67,782	237,399
<b>Investment income</b>		
Rents received	54,924	39,187
Deposit account interest	3,004	5,409
Dividend income	<u>1,308</u>	<u>1,601</u>
	59,236	46,197
<b>Charitable activities</b>		
Room hire	30,632	13,081
Appeals and sales	180	1,114
Other	<u>50</u>	<u>-</u>
	30,862	14,195
<b>Other income</b>		
Insurance monies	<u>20,360</u>	<u>17,160</u>
<b>Total incoming resources</b>	<b>178,240</b>	<b>314,951</b>
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Investment advice	870	120
Investment property costs	<u>11,512</u>	<u>7,575</u>
	12,382	7,695
<b>Charitable activities</b>		
Wages	11,527	7,515
Insurance	10,759	9,626
Light and heat	15,415	15,685
Repairs and maintenance	42,684	83,366
Children and young people	460	666
Materials and equipment	10,474	1,189
Hall hire	4,876	8,023
Quaker support	3,049	1,173
Outreach	4,456	2,516
Cleaning	1,699	1,577
Other premises costs	-	1,142
Grants to institutions	4,380	4,939
Grants to individuals	<u>1,988</u>	<u>2,886</u>
	111,767	140,303

This page does not form part of the statutory financial statements

**SUSSEX EAST AREA QUAKER MEETING**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>Charitable activities</b>		
<b>Other</b>		
Building improvements	82,423	641,256
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses including property advice	3,988	900
Accountancy and legal fees	3,027	1,800
Auditors remuneration	-	5,940
Independent Examiner fee	4,680	-
Bank charges	152	162
IT Support	1,056	951
	<u>12,903</u>	<u>9,753</u>
Total resources expended	<u>219,475</u>	<u>799,007</u>
<b>Net expenditure</b>	<u>(41,235)</u>	<u>(484,056)</u>

This page does not form part of the statutory financial statements

**SUSSEX EAST AREA QUAKER MEETING**

England & Wales - Charity number 1173819

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# Accounts

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**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2023**

**Charity Registration Number: 1173819**

**SUSSEX EAST AREA QUAKER MEETING (SEAM)  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**CHARITY NUMBER**                    **1173819**

**Principal address**

Friends Meeting House, Friars Walk, Lewes, East Sussex BN7 2LE

**Trustees**

John Ashcroft  
Anthony Biggin  
Patricia Cockrell            (released 31.3.2024)  
Alex Francis  
Aileen Grist                (appointed 11.5.2024)  
Sonia Relf                    (appointed 01.1.2024)  
Patricia Sear                (appointed 01.1.2024) (Clerk from 01.4.2024)  
Wendy Taylor

**Officers during 2023**

Area Meeting Clerk:            Sally Aviss  
Membership Clerk:            Peter Bolwell  
Clerk of Trustees:            Patricia Cockrell  
Treasurer:                      John Ashcroft  
Assistant Treasurers:        Philip Cooper, Alex Francis and Tim Reynolds

**Properties’ Nominee**

Friends Trusts Ltd, 173-177 Euston Road, London, NW1 2BJ. (Registered Charity No. 237698)

**Auditor**

Knill James LLP  
One Bell Lane, Lewes, BN7 1JU

**Bankers**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
Cooperative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP.  
NatWest Bank, 49 High Street, Uckfield, East Sussex TN22 1AN  
Santander UK PLC, 124-126 Terminus Road, Eastbourne, East Sussex BN21 3AJ  
Triodos Bank NV, Brunel House, 11 The Promenade, Bristol, BS8 3NN.

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# **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

## **REPORT - SUMMARY**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. They have prepared this report and financial statements on an accruals basis in accordance with the Charities SORP and FRS102 using the template CC17 published by the Charities Commission and with the guidance on reporting issued by Quaker Life in Britain Yearly Meeting. This is a change from 2022 and earlier years for which accounts were prepared on a receipts and payments basis – an option not available for 2023 because the charity’s gross income exceeded £250,000.

Sussex East Area Quaker Meeting (SEAM) has since 2019 been a Charitable Incorporated Organisation (CIO) which replaced the previous unincorporated charity Sussex East Area Quaker Meeting (Charity Number: 1159181). Neither the governance nor the objects or activities of the charity changed. The annual reports and accounts for 2018 and earlier are available upon request from the trustees.

In summary during 2023 all constituent parts of SEAM were broadly able to undertake the full range of witness and worship activities in line with the charitable objects as discerned as being appropriate by Meetings for Worship for Church Affairs of the Area and the nine Local Meetings. This was despite the disruption caused by a major redevelopment of the Friends Meeting House at Lewes, which started in October 2022 was completed in early 2024, and two rain-water floods at Hastings Friends Meeting House. The former, as expected, absorbed the spare reserves of SEAM as well as extensive donations and grants made for this purpose, although with some substantial cost and time over-runs. It is expected that financial impact will be mitigated by increased income from renting the flat on the premises and increased hiring to local community groups. The costs incurred remediating the Hastings floods was largely financed by our insurers although with the consequence that, at least until further mitigation measures are completed, the insurers will no longer provide flood insurance.

## **OBJECTIVES AND ACTIVITIES**

South East Area Quaker Meeting (SEAM) 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, commonly called Quakers.

The principal activity is the arrangement and holding of Meetings for Worship in the constituent meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield. To enable such worship, SEAM arranges for the maintenance and good order of the fabric of the five Meeting Houses for which it is responsible, as well as ancillary services such heating, lighting and cleaning, including the employment of cleaners. These Meeting Houses are at Bexhill, Eastbourne, Hastings, Herstmonceux and Lewes. It hires premises to enable worship at Rye, Seaford and Uckfield, and has free use of a room at the Bernhard Baron Care Home (Polegate). In normal times, most Meetings can provide for children and young people alongside appointed Meetings for Worship, and indeed Lewes Meeting holds regular Sunday Meetings for its children and young people.

SEAM provides financial support to Friends in the area to enable them to attend Meetings and to participate in educational and other events organised by and for Quakers. It also provides financial support to Friends to undertake other activities and to other organisations in accordance with the convictions of the Society. Financial contributions are made to Britain Yearly Meeting of the Religious Society of Friends, other Quaker bodies and other charities with purposes consonant with those of SEAM.

### **Public Benefit**

Our Meetings for Worship, physical or online, are open to the public and we do not restrict access to our faith or

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

communities. We make invitations to the public to participate in our silent worship tradition. When opportunities arise, we reach out into our local communities to inform members of the public about the nature of Quakerism and the opportunities that it provides. The Meeting Houses are usually made available for public hire at reasonable rates so that they may be used to benefit local community groups including those of other faiths. The Meeting House garden at Lewes is freely accessed by the community.

### ACHIEVEMENT AND PERFORMANCE

#### Advancement of religion

During 2023, SEAM met for Meeting for Worship for Business on six occasions, three of which were held online, with three meetings in person at Bexhill, Eastbourne and Rye, to which a range of 17 – 29 Quakers came. In March, following a Meeting for Worship for Church Affairs, a Study Session was held on the paragraphs concerning Nominations and Marriage, requested for Area Meetings to discuss by the Book of Discipline Revision Committee. In May, following Meeting for Worship for Church Affairs, there was a lively Study Session on Quaker Membership and in September, attendees explored the topics of *Truth, Integrity and Discernment*.

After a process of consultation, at the online January 2023 Meeting for Worship for Church Affairs, it was agreed that SEAM should replace the term ‘overseer’ with that of ‘pastoral friend’. Four very well-attended meetings of SEAM Elders and Pastoral Friends were held by Zoom during 2023 as well as three SEAM Team (for all AM role holders and LM clerks) meetings. Regular reports were presented at Area Meeting in session from the latter, and reports were given also by our Meeting for Sufferings Representative and Alternate. Three Triennial reports from Local Meetings were provided and read out during Meeting for Worship for Church Affairs, while four editions of the quarterly SEAM newsletter/magazine *Quiet Ways* were produced with articles and photographs from willing contributors on a wide variety of topics.

In September, SEAM Trustees’ TARA for 2022 was presented and accepted by Area Meeting in Session at Rye. At November’s online Meeting for Worship for Church Affairs, proposals the 2024 SEAM programme were considered and accepted.

Over the year, six deaths were recorded. There were four transfers out and one transfer in. Six Friends were admitted into membership; (there were no resignations). Up to December 2023, all the roles serving SEAM were filled, with representation from across most Local Meetings. AM Trustees were quorate and AM Nominations well represented. All necessary roles were also filled in Local Meetings, even the smaller ones where, inevitably, there were some doubling up by supportive Friends.

#### Local Meeting worship and witness

During 2023, all was well and thriving at the smaller Local Meetings, with Bexhill, Rye, Uckfield, Seaford, Polegate and Herstmonceux reporting that their meetings continued regularly and successfully. The three larger LMs, Eastbourne (who welcomed a new clerk and treasurer in January), Lewes and Hastings also continued to thrive with very good attendance at Meetings for Worship, despite building works, builders, dust and unexpected structural problems (Lewes) and flooding and coping with the move to temporary premises (Hastings). In October, Hastings Friends returned to their newly refurbished Meeting House only to be flooded out again later in the month.

New attenders and enquirers have been welcomed in most meetings, large and small, and there were six applications for Membership. Meetings held a variety of regular ‘bring and share’ coffee mornings, lunches, walks and study or ‘meeting for learning’ sessions. Two Local Meetings (Hastings and Herstmonceux) operated successful ‘Warm Room’ schemes during the coldest months. During the year, Rye Meeting sponsored five Sustainability Forums at Tilling Green Community Centre and placed adverts in Rye News as part of their outreach programme, while Eastbourne Meeting offered free lunches and drop-in sessions which were open to all-comers, not just Quakers.

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

In January, Hastings Meeting completed their Spiritual Review and in the same month, a Palestinian Reflection group came to talk to Seaford Meeting. In April, Seaford Friends placed an article in *Seaford Scene*, a local free magazine, as part of their ongoing outreach programme, and Bexhill Meeting held a successful Kindler’s Workshop entitled *That of God within us*. In June, Eastbourne Friends went on a visit to Ashburnham Place while in October, Hastings Friends celebrated the 350-year anniversary of the first Quaker Meeting in Hastings, on which subject two members have written a book entitled *Hastings’ First Quaker: Daniel Akehurst, 1673, and Colonial America*. That same month, 12 members of Lewes Meeting attended a vigil for the children who have been killed in the Israeli/Gaza conflict and a letter was written to the local MP. In November, an Uckfield Quaker gave a talk to the meeting on *The Quaker Renaissance in Britain – from Evangelical to Liberal 1890 – 1930*.

### **Financial support to Friends and good causes**

Financial support totalling around £1173 [2022: £1316] has been provided to SEAM Friends to attend courses, events for spiritual development, attend Meeting for Worship or meet the expenses of office holders. Where Friends have been appointed (and supported) to attend events of wider interest, they have reported back at a suitable opportunity. Financial support to individual Friends of £1,386 was provided (£0 2022). We were once again able to support the attendance of a young person at Quaker summer events for young people (2023: £800, 2022 £776). Donations of £3,600 (£3,000 in 2022) were made to Britain Yearly Meeting, and other, mostly small, donations of £1,339 (2022: £1,314) were made to other Quaker and non-Quaker causes of vital interest for the advancement of Quaker testimonies.

### **Meeting Houses and other properties**

The programme of quinquennial surveys of the Meeting Houses and other properties was continued. Trustees have worked with Local Meeting Friends and premises committees to undertake works necessary for the maintenance of the fabric of the properties identified by the surveys and other means. There is continuing work sorting out the roofs at Eastbourne Friends Meeting House. Extensive remedial works were required to remedy damage from storm-drain flooding at Hastings Meeting House in February and October 2023. The remedial work was funded by our insurers although these works enabled some other maintenance works to be undertaken at SEAM expense. Various items identified by the 2022 survey of Herstmonceux Friends Meeting House and cottages were also addressed and a quinquennial review report for Bexhill Meeting House was commissioned and received.

By far the largest activity has been the project to improve the accessibility, sustainability and usability of Lewes Friends Meeting House, including the remediation of significant structural and damp issues in this listed building. Design work was ongoing for several years with planning permission was received in 2019, further changes to the design resulted in its being re-submitted in 2021 and 2022. Work on site started in Autumn 2022 and was completed, subject to minor snagging, in February 2024. The core of the development has provided a new enclosed passage-way running most of the length of the rear of the building so as to provide covered level access to all parts of the ground floor from an attractive new entrance lobby. This has involved re-siting of toilets and demolition of a small 1970’s extension no longer fit for purpose. The rooms were re-ordered so as to double (to four) the number of rooms available for use by Quakers and the local community as well as modernising the associated kitchen facilities. Some re-modelling and sound-proofing of the first floor flat was also undertaken as well as providing it with its own external entrance. As part of Quakers’ witness to improving environmental sustainability, the works involved many actions to improve the building’s environmental foot-print, including careful sourcing of materials, the installation of an air-sourced heat-pump and insulation measures.

The project has been funded from SEAM reserves, a couple of legacies and grants and donations received from across the country (and beyond) following an extensive fund-raising campaign (at minimal cost). Unfortunately costs were higher than anticipated due to additional unforeseen essential works being needed, notably to underpin a wall that tilted despite the assurance of the project structural engineer, duly replaced, that it was secure. Other anticipated expenses were incurred and there was cost inflation. Overall, the project (before VAT)

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

exceeded the original sum of £577,000 contracted in October 2022 by around £100,000. The problems encountered also delayed the completion of the works from September 2023 to February 2024. This had cost implications as a nearby building was hired to enable the full range of Meetings for Worship to be maintained despite the availability of the building being limited to the Meeting Room on Sundays only as well as delaying the ability to generate income from the building.

Further appeals for donations augmented by £65,000 of interest-free loans from some local Quakers have covered virtually all the additional building costs and professional fees, although SEAM in session agreed that further financial support from reserves be available if needed. This is primarily covering the cashflow implications of awaiting reclaim of the VAT paid from the Government’s Listed Places of Worship grant scheme which has already covered the VAT of over £100,000 added to contract sums, and may be needed to cover some of the final retention payment of some £20,000 due in February 2025. To enable the repayment of loans and amounts advance from general reserves to be repaid the flat at the Meeting House that has customarily been let to resident Friends is being commercially let and some of the increased room-hire income arising from the enhancement of facilities available for community use is being earmarked for this purpose – an arrangement that may be needed until 2028..

### **Sustainability**

During 2023, the Sustainable Living Forum (sponsored by Rye Local Meeting) held 5 meetings at Tilling Green Community Centre in Rye, exploring issues of climate change, protests, the vital nature of sustainability as well as other environmental concerns. One of SEAM’s Sustainability Group (who also organises the SLFs) won the Climate Champions’ Power List award for 2023 for a sustainable building project.

Local Meetings with Meeting Houses continue to find ways of reducing their carbon footprint by using Fair Trade for refreshments and the use of ecological cleaning products. Some LMs are utilising guidance from the Quaker Ecochurch and applying this to their meetings. Individually, Friends continue to adjust their own lifestyles to live in a more sustainable manner.

### **Employees**

Trustees continue to oversee the conditions for all SEAM employees to ensure legal and moral compliance. At the end of 2023 SEAM had one employee each at Eastbourne, Hastings, Herstmonceux and Lewes, with a fifth employee, a cleaner at Lewes, being engaged from February 2024. To ease the burden on local meetings, trustees continue to engage Hastings Voluntary Action to assist with payroll operations including reporting to HMRC. The employees’ terms and conditions are kept under regular review to ensure that SEAM remains an ethical employer.

### **Volunteers**

The successful operation of SEAM depends on Friends giving freely of their time. It would be an impractical burden to formally record the time as this would require the volunteers giving even more time. However, the number of hours given in the course of a year is considerable. SEAM and its constituent Local Meetings are run with the support of numerous unpaid officers including clerks, treasurers, assistant treasurers, collectors, elders, overseers, trustees, delegates, committee members, newsletter and website editors, hospital and prison visitors and chaplains, caterers etc. In addition, Quakers provide support through their participation in Meetings for Worship for Church Affairs.

## **FINANCIAL REVIEW**

### **Financial out-turn and going concern**

The Area Meeting Treasurer has managed the accounts prudently and kept the trustees updated with the state of SEAM’s finances. The financial statements for 2023 have, as required by law, been prepared on an accruals basis rather than receipts and payments as in previous years, and hence comparative figures quoted below have

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

been re-stated for the new accounting basis.

In 2023 over £206,000 was raised to help finance the Lewes development project, nearly half being VAT reclaimed from the Listed Places of Worship grant scheme but including around £63,000 of other grants and some £42,000 of donations from Quakers including gift-aid claimed thereon. Turning to routine income lines, the main sources of income for activities other than the Lewes development project were donations from Friends, (including gift-aid claimed), income from the hiring of rooms to community groups and rental income from residential properties, supplemented by some income from investments and bank interest. SEAM also received £17,160 from its insurers to cover some of the damage incurred from the flooding at Hastings Friends Meeting House. It is understood that the insurers expended a much higher amount in direct settlement with the contractors they engaged for repair work.

Excluding the (around) £210,000 (£133,500 in 2022) income funding for the Lewes Development project (including VAT reclaim grants), SEAM’s income was, at around £105,000 a little below the £109,500 received in 2022. Income (of £13,081) from hiring of rooms in Meeting Houses was nearly halved due to the complete unavailability of Lewes Friends Meeting House, and for much of the year the one at Hastings too. General donations including gift-aid were fractionally higher (about £50) but unlike 2022 there were no legacies (£5,500 in 2022). The rental properties at Herstmonceux and Eastbourne continued to deliver good returns, with income increasing from nearly £30,000 to £39,187, despite issues with the flat at Eastbourne (Wish Cottage) reducing the amount charged for several months. Higher interest rates meant that income from cash and financial instrument investment increased from around £3,300 to some £7,000. Half of the investments were sold early in 2023 but the remaining holding appreciated in value such that investments made realised and unrealised gains of £12,753 during 2023, a bounce-back from the decline in value of £57,269 in 2022.

The expenditure side of the equation was dominated by some £620,000 spent on the development project at Lewes (compared with some £130,000 in 2022). Non-project related expenditure was also increased from around £87,000 to around £176,000, primarily due to a large increase in repairs and maintenance at Eastbourne, Hastings and Lewes in particular, although £17,160 of the Hastings spend was defrayed by an insurance payout. Netting this off would give a figures of such spend from own resources of some £66,000. Other notable increases in expenditure related to insurance premiums, the costs of electricity and gas, the engagement of a childrens’ worker at Lewes and the need to cover for sickness elsewhere, the hire of premises for increased Quaker Meetings for Worship, course attendance and communications. In particular, the insurance premiums increased by a further 12% beyond the major increase in 2022 consequent upon a 68% increase in the insurer’s valuation of SEAM’s properties.

Taking all these changes together there was a significant excess of expenditure over income, of some £484,000. Of this, the expenditure relating to the Lewes Meeting House project exceeded income by nearly £421,000, leaving a deficit of some £63,000 relating to other items of income and expenditure. As already indicated some constituent of this deficit were on-offs, so that the 2024 deficit should be substantially less. Increases in the valuation of financial markets during 2023 delivered a revaluation surplus of nearly £13,000.

The headline results for the year 2023 (and 2022) can be presented as follows

	<b>2022</b>	<b>2023</b>
Surplus/(deficit) of income over expenditure	£20,499	(£484,056)
Gains/(losses) on investment revaluations and sales	(£10,231)	£12,753
Total increase / (decrease) in funds	(£30,680)	(£471,303)
Total funds at 31 December (excl property values)	£917,233	£445,930
Insured value of properties	£7,489,291	£8,412,027
Estimated market value of properties	£3,225,000	£3,225,000

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Looking forward, expenditure will likely exceed income in 2024 and 2025 because of the remaining costs of the Lewes project (less reclaimable VAT and some earmarked donations) of some £80,000 which has been largely funded by interest-free loans from individual Quakers at Lewes. These, and the remainder of the shortfall, are to be repaid from income received from renting out the flat in the building and the increase in hiring income arising from the much enhanced facilities, and are being designated for this purpose. Expenditure on maintaining other Meeting Houses is expected to be substantial during 2024 so that there will be further erosion of the reserves, but still leaving enough to cover the minimum reserve in the reserves policy (see below). Income and expenditure is expected to become closer to balancing in 2025, but the likely deficit may still result in fund values dropping below the target minimum in the policy unless there is an increase in financial resources coming in. Nonetheless the financial assets of SEAM should be not far short of £300,000. Taking this into account along with other prospects, the trustees consider that SEAM remains a going concern.

### SEAM assets

At 31.12.23 the assets of SEAM constituted:

- Four Friends Meeting Houses held to enable Quaker worship and other activities of Friends and the local community, two of which, at Hastings and Lewes, are permanent endowments (Note 18)
- A Friends Meeting House and three residential properties in Herstmonceux (the Herstmonceux Estate), which constitute a permanent endowment (Note 18). Income generated by the Herstmonceux Estate, less expenses, which is held as a reserve to cover future costs of maintaining this Endowment. At 31<sup>st</sup> December 2023 the cash balance of this fund was £74,386 (2022: £64,862) there being no debtors or creditors.
- Two Restricted Funds as follows:
  - A fund representing a bequest from Maurice Burge for the benefit of children and young people at Lewes Meeting. At 31<sup>st</sup> December 2023 the cash balance of this fund was £2,727 (2022: £5,629).
  - A restricted fund representing donations and grants for the Lewes Meeting House Project. At 31<sup>st</sup> December 2023 the balance of this fund, taking account of debtors and creditors had reduced to zero (2022 - £69,031)
- Current assets (financial investments and cash) held as unrestricted reserves to support the future delivery of the purposes of SEAQM. At 31<sup>st</sup> December 2022 these assets were:
  - Investments: £100,737 (2022: £184,248)
  - Cash at bank: £386,742 (2022: £783,128)
  - Debtors: £35,959 (2022: £31,531)
  - Less creditors : £20,508 (2022: £81,674)

### Reserves Policy

SEAM Trustees agreed a revised policy at their meeting on 19 June 2024. This moved from the previous practice of single target figures in the previous policy, set out in the Trustees Annual Report and Accounts for 2022, to ranges covering the Herstmonceux Estate and the unrestricted funds. The policy can now be summarised as follows:

- For the Herstmonceux Estate, aiming for a bank balance lying between £51,000 and £74,000, representing 2-4% of the insured value of the properties concerned to cover potential future maintenance needs, plus a relatively small allowance to cover uneven non-property maintenance related cashflow.
- For the other, predominantly unrestricted, funds, aiming for aggregate current assets and investments lying between £238,000 and £416,000, representing 2-4% of the insured value of the properties concerned to cover potential future maintenance needs, plus other allowances to cover identified risks such as loss in the value of investments, loss of income and uneven non-property maintenance related cashflow. Within these

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

figures a specific reserve is also maintained to help support pastoral and educational needs of local Friends. The balances at the end of 2023 fall well within those ranges – the position in future years has already been considered under ‘going concern’.

### **Investments**

Since 2019 the financial investment portfolio has been ordered so as to comply with the revised statement of investment policy approved by SEAM which seeks to avoid investment in companies involved in fossil fuel extraction or distribution, alongside other longer established ethical criteria and the need for a prudent income flow to support the objects of the charity. The performance of the investments is covered in the financial review above. Investment income is also obtained from letting four residential properties which continue to generate a reasonably healthy income (subject to continuing maintenance needs and gaps between tenancies) as well as contributing to the availability of relatively affordable housing in the local community.

### **Plans for future periods**

It is intended that SEAM and its constituent Local Meetings will continue to provide opportunities to participate in worship in accordance with the Quaker tradition and undertake activities to develop and promote the witness of its members and attenders. Hence considerable emphasis is placed on enabling them and their children to participate in appropriate educational and training events and conferences across the country and beyond, even if this results in increased expenditure.

This report has already referred to the exciting new development for enhancing the sustainability, community value and accessibility of Lewes Friends Meeting House, in a way that is consistent with its grade 2 listed status, and which will incorporate some of the work recently identified as being necessary to address structural issues. This project has in early 2024 come to fruition and the improved premises are already contributing to the life of local Friends and the wider community, as well as substantially increasing income. The building costs remaining at the start of 2024 and the final 2.5% retention payment due in early 2025 constitutes a contingent liability on SEAM.

Work continues on the re-roofing of Eastbourne Meeting House. This was mostly completed during 2022 and 2023 and is being finalised during 2024. It is hoped in particular that this will address dampness problems with the flat. Further work is planned to remedy issues identified with Hastings Friends Meeting House following the two major incidents of rain-water run-off flooding during 2023, only some of which is being funded by SEAM’s insurers. Significant remedial work is required at the rental properties in the Herstmonceux Estate, with tenants having to be temporarily re-housed when it takes place. A quinquennial survey of Bexhill Friends Meeting House in early 2024 will necessitate consideration of remedial works.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

From the start of 2019 SEAM became a Charitable Incorporated Organisation (number 1173819), with a governing document dated 15 January 2017. Previously, SEAM was constituted by a governing document adopted on 12 January 2008 and amended on 10 July 2010 registered as an unincorporated charity by the Charity Commission (number 1159181) on 12 November 2014. The constitution had been further amended and clarified by a Charity Commission scheme dated 13 October 2016. The main effect of the switch to CIO status was to limit the liability of the trustees and enable the charity to hold assets in its own name.

SEAM is administered and managed in accordance with the governing document. The members of SEAM are all those persons whose names are, for the time being, recorded in the official register maintained in accordance with Quaker Faith and Practice. In addition to the members, attenders participate in Meetings for Worship and other activities.

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Decision making ultimately lies with SEAM in properly constituted Meetings for Worship for Business which are currently held at least six times a year in accordance with the Quaker business method. All members of SEAM may attend and participate in these meetings - attenders may be permitted to observe. SEAM appoints trustees who, under charity law, have the primary duty of ensuring that finances and assets are properly used and safeguarded and that risks are managed. Other committees of SEAM, to which some authority is delegated, comprise committees for eldership and pastoral care (looking after the spiritual and pastoral needs of members and attenders at our Meetings) and Nominations Committee (representatives of constituent Meetings who discern and suggest Friends for appointment within Area Meeting).

Trustees are appointed by SEAM following nomination by the Nominations Committee. Newly appointed trustees are inducted by reference to the trustees’ terms of reference, provision of past minutes, and support by experienced trustees. Training opportunities, reference materials and on-line resources are made available nationally by the Religious Society of Friends. Trustees met eight times during 2023.

The constituent Local Meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield have a certain amount of autonomy including the day to day care of meeting houses and management of their financial affairs. Their activities are supported and supervised by the trustees, other officers of the area meeting, and by the area meeting itself. Memoranda of understanding, last revised in 2019, specify how Local Meetings and their role-holders exercise their delegated authority.

SEAM sends a representative to Meetings for Sufferings, the standing governing body of Britain Yearly Meeting between (the annual) Britain Yearly Meeting (BYM). BYM in session is open to all Friends in the country and has ultimate authority for church affairs for Quakers in Britain, therefore its decisions have significance for SEAM. It provides support and resources to SEAM to assist with its administration and management. The affairs of SEAM are governed by its publication *Quaker Faith and Practice*. Friends Trusts Limited continues to act as nominee for the properties belonging to SEAM.

The SEAM treasuring team helps Local Meetings to comply with their obligations, not least by running a central accounting system (Paxton) which centralises the book-keeping and in turn reduces burdens on Local Meetings and facilitates preparation of SEAM statutory accounts within statutory time-scales. The Team also seeks to ensure that there are secure and effective financial procedures throughout SEAM.

### Risk Management

The trustees have reviewed the risks relevant to SEAM on a regular basis. They have established a strategic risk register to facilitate the management of the risks, which is regularly reviewed by the Trustees. Insurance has been maintained to mitigate the possible consequences of risks and the cover provided has been kept under review to ensure its adequacy. The nine most serious risks identified and overseen by trustees are currently seen as being:

- **Health and safety and covid-19:** Safety, including fire safety, checks are routinely undertaken at all our Meeting Houses. Special measures were taken to mitigate covid.
- **Safeguarding:** All meetings are expected to observe the SEAM Safeguarding Policy (which is kept under continual review) and to provide an annual report to trustees providing information about the presence or absence of children and vulnerable adults at meetings, and reporting on conformity to the policy and procedures.
- **Employment:** This is centrally managed to avoid legal or reputational risks materialising.
- **Preventing property damage or deterioration:** In addition to insuring the buildings, these risks are managed through quinquennial surveys and other vigilance including annual reports from each Meeting with its own premises. Substantial reserves are provided against the potentially high costs of renovating our buildings some of which are historic.
- **Meeting premises unsuitable for enabling or promoting Quaker worship:** Accessibility issues have been

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

addressed, in the case of Lewes through improvement project. Suitability and visibility of Meeting venues are kept under review.

- **Control of the expenditures, notably the Lewes development project:** Procedures are in place to ensure that payments are made only when justified and authorised, at fair value, and these have been adapted to provide additional control over the propriety and cashflow of the development project.
- **Investments:** There is always a risk that market movements cause substantial loss of value that cannot be recovered before investments need to be sold to support the work of the charity, which we mitigate, by wide diversification of asset allocation, cashflow planning and reserving against significant loss.
- **Loss of major income source:** SEAM finances depend largely on donations, room-hire and property rental income, the last two of which are particularly vulnerable to external interruption as the pandemic has shown, requiring the retention of a specific reserve.
- **Filling key positions:** This is a perennial challenge, given a membership that has been slowly declining. SEAM nominations committee mitigate this risk through planning well in advance of need. Trustees are involved in longer term thinking as to how the demands of running a charity can be met more efficiently.
- **Inadequate response to the climate emergency:** See section above on sustainability.

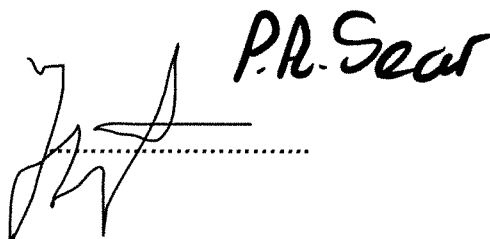
**STATEMENT OF TRUSTEES’ RESPONSIBILITIES**

The Charities Act requires the trustees to prepare, for each financial year, accounts which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those accounts the trustees are required to select suitable accounting policies and then apply them consistently, make judgements and estimates that are reasonable and prudent, and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 03/09/2024 and signed on its behalf by:

**Patricia Sear (Clerk of Trustees)**  
**John Ashcroft (Area Meeting Treasurer)**



P.A. Sear

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2023**

**INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF SUSSEX EAST AREA QUAKER  
MEETING**

**Opinion**

We have audited the financial statements of Sussex East Area Quaker Meeting (the ‘charity’) for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor’s responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and

Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We considered those laws and regulations that have a direct impact on the financial statements. We evaluated the opportunities for fraudulent manipulation of the financial statements (including the risk of override of the controls in place), and carried out the following procedures.

- Enquiry of management those charged with governance around actual and potential litigation and claims;
- Enquiry of staff in compliance functions to identify any instances of non-compliance with laws and regulations
- Reviewing minutes of meetings
- Performing audit procedures on the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2023**

"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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Knill James LLP*

**David Martin FCA (Senior Statutory Auditor)**  
For and on behalf of Knill James LLP


*12 September 2024*

**Chartered  
Accountants  
Statutory Auditor**

One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

Knill James LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2023

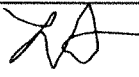

 <b>CHARITY COMMISSION FOR ENGLAND AND WALES</b>	Sussex East Area Quaker Meeting	Charity No (if any) 1173819	
	<b>Annual accounts for the period</b>		
	01-Jan-23	<b>To</b>	31-Dec-23

## Section A Statement of financial activities

Categories by activity	Restricted		Total funds in 2023	2022 funds
	Unrestricted funds	income funds		
	£	£	£	£
<b>Incoming resources (Note 3)</b>				
Income and endowments from:				
Donations and legacies	31,624	205,775	-	237,399
Charitable activities	13,705	490	-	14,195
Other trading activities	-	-	-	-
Investments	17,029	413	28,755	46,197
Insurance pay-out	17,160	-	-	17,160
<b>Total</b>	<b>79,518</b>	<b>206,678</b>	<b>28,755</b>	<b>314,951</b>
<b>Resources expended (Note 6)</b>				
Expenditure on:				
Raising funds	3,286	-	4,409	7,695
Charitable activities	128,758	3,008	8,537	140,303
Building improvements	17,543	620,253	3,460	641,256
Trustees expenses	9,738	15	-	9,753
<b>Total</b>	<b>159,325</b>	<b>623,276</b>	<b>16,406</b>	<b>799,007</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>- 79,807</b>	<b>- 416,598</b>	<b>12,349</b>	<b>- 484,056</b>
Net gains/(losses) on financial investments	12,753	-	-	12,753
Net gain/(losses) on investment properties	-	-	-	67,500
<b>Net income/(expenditure)</b>	<b>- 67,054</b>	<b>- 416,598</b>	<b>12,349</b>	<b>- 471,303</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>- 343,208</b>	<b>344,666</b>	<b>- 1,458</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>				
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	255,000
Other gains/(losses)	-	-	-	-
<b>Net movement in funds</b>	<b>- 410,262</b>	<b>- 71,932</b>	<b>10,891</b>	<b>- 471,303</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	1,832,711	74,660	2,234,862	4,142,233
<b>Total funds carried forward</b>	<b>1,422,449</b>	<b>2,728</b>	<b>2,245,753</b>	<b>3,670,930</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section B Balance sheet**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total 2023 £ F04	Total 2022 £ F05
<b>Fixed assets</b>					
Freehold property for own use (Note 10)	950,000	-	1,600,000	2,550,000	2,550,000
Investment properties (Note 11)	-	-	675,000	675,000	675,000
<b>Total fixed assets</b>	950,000	-	2,275,000	3,225,000	3,225,000
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors (Note 12)	2,353	33,606	-	35,959	31,531
Investments (Note 11)	100,737	-	-	100,737	184,248
Cash at bank and in hand	272,543	38,446	75,753	386,742	783,128
<b>Total current assets</b>	375,633	72,052	75,753	523,438	998,907
<b>Creditors: amounts falling due within one year (Note 13)</b>	8,184	12,324	-	20,508	81,674
<b>Net current assets/(liabilities)</b>	367,449	59,728	75,753	502,930	917,233
<b>Total assets less current liabilities</b>	1,317,449	59,728	2,350,753	3,727,930	4,142,233
<b>Creditors: amounts falling due after one year (Note 13)</b>		57,000	-	57,000	
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	1,317,449	2,728	2,350,753	3,670,930	4,142,233
<b>Funds of the Charity</b>					
Endowment funds (Note 18)	-		2,350,753	2,350,753	2,339,862
Restricted income funds (Note 18)		2,728		2,728	74,660
Unrestricted funds	1,317,449		-	1,317,449	1,727,711
<b>Total funds</b>	1,317,449	2,728	2,350,753	3,670,930	4,142,233
Signed by two trustees on behalf of all the trustees			Date of approval 03/09/2024		
			John Ashcroft		
			Patricia Sear		

## Section C

## Notes to the accounts

### Note 1 Basis of preparation

#### Accounting policies

Charity information: SEAM is a Charitable Incorporated Organisation.

##### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. They have been prepared in accordance with the charity's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

They have been modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn. Additionally, the valuation of freehold properties is based on Trustees' judgment as well as independently provided figures.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

##### 1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern (further details given in the Report).

##### 1.3 Change of accounting policy

Whereas the accounts for 2022 were prepared on a receipts and payments basis, these accounts have been prepared in accordance with FRS102 (see above) because the income of the charity during 2023 exceeded the (£250,000) regulatory threshold above which FRS102 must be applied. Note 2 shows the effect of the adjustment for each affected line in the SOFA and balance sheet for the 2023 and prior year (2022) accounts (3.44 FRS 102 SORP).

##### 1.4 Changes to accounting estimates

Some accounting estimates have been used to obtain a fair value valuation of some of the freehold property assets, for the first time. No other accounting estimates are used.

##### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Endowment funds constrain the charity's ability to dispose of the freehold properties concerned (being at Hastings, Herstmonceux and Lewes). They do not restrict the use of income derived from these properties, except that the use of income arising as regards Herstmonceux is restricted to the upkeep and running of the Estate

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

including the Quaker Meeting although any surplus accumulated beyond that needed for this purpose can be used for SEAM’ objectives more generally. It is not clear whether this restriction is legally binding, and it is complied with to be on the safe side.

### **1.3 Income**

Income is recognised when the charity is legally entitled to it, after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised upon receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### **1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by type.

### **1.5 Tangible fixed assets**

There are no heritage or intangible assets.

Non-property tangible fixed assets would be initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. No fixed assets other than freehold properties have been identified as being material in the context of these accounts, bearing in mind that the charity has until 2023 been accounting on a receipts and payments basis and there were no significant purchases of assets during 2023. Depreciation would be recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on an appropriate straight-line basis. The gain or loss arising on the disposal of an asset would be determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### **1.6 Impairment of fixed assets**

At each reporting end date, the charity would reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset would be estimated in order to determine the extent of the impairment loss (if any). There are no applicable fixed assets.

### **1.7 Stocks**

SEAM holds no stocks

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks at no more than 30 days notice. There are and have been no bank overdrafts.

### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Except that financial assets classified as receivable within one year are not amortised, which applies to all such held by SEAM.

#### **Basic financial liabilities**

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade and other creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less which has always been the case.

**De-recognition of financial liabilities**

Financial liabilities are de-recognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any holiday entitlement is not recognised until claimed, on grounds of materiality. Termination benefits would be recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C      Notes to the accounts      (cont)**

**Note 2      Accounting policies**

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

**From Receipts and Payments to FRS 102**

*Reconciliation of funds per previous GAAP to funds determined under FRS 102*

	Start of 2022	End of 2022
	£	£
Fund balances as previously stated	591,753	783,127
<i>Adjustments:</i>		
Add debtors	3,187	31,532
Less creditors	-2,465	-81,674
Add investments	361,578	184,248
Add Property values	2,902,500	3,225,000
Fund balance as restated	<u>3,856,553</u>	<u>4,142,233</u>

*Reconciliation of net income/(net expenditure) per previous GAAP to FRS102 net income/(net expenditure)*

*Adjustments involve taking account of debtors and creditors and removing receipts from sale of investments and from loans.*

2023 net income/(expenditure) using previous accounting treatment and re-stated	Unrestricted	Restricted	Permanent Endowment	Total
	£	£	£	£
Previous (receipts & payments) basis	20,817	-429,442	12,239	-396,386
<i>Adjustments:</i>				
<i>Income from:</i>				
Donations & legacies	-25	-4,413		-4438
Grants received (in donations)		8,015		8,015
Loans		-65,000		-65,000
Sale of investments	-96,264			-96,264
<i>Expenditure on:</i>				
Charitable activities	505		110	615
Building improvements		74,242		74,242
Trustees expenses	-4,840			-4,840
Gain on financial investments	12,753			12,753
<b>Re-stated in SOFA 2023</b>	<b>-67,054</b>	<b>-416,598</b>	<b>12,349</b>	<b>-471,303</b>

2022 net income/(expenditure) as restated using FRS102	Unrestricted	Restricted	Permanent Endowment	Total
	£	£	£	£
<i>Previous basis used in TARA 2022</i>	136,245	45,139	9,990	191,374
<i>Adjustments:</i>				
<i>Income from:</i>				
Donations & legacies	-919	7,534		6615
Grants received (in donations)		22,470		22,470
Sale of investments		-120,061		-120,061
<i>Expenditure on:</i>				
Charitable activities	-2,065		-8	-2,073
Building improvements		-78,466		-78,466
Trustees expenses	590			590
Loss on financial investments	-57,269			-57,269
Revaluation of investment properties			67,500	67,500
Revaluation of property held for own use	95,000		160,000	255,000
<b>Re-stated SOFA 2022</b>	<b>171,582</b>	<b>-123,384</b>	<b>237,482</b>	<b>285,680</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Section C Notes to the accounts

(cont)

Note 3 Analysis of income

	2023			2022				
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Analysis</b>								
<b>Donations and legacies:</b>								
Donations and gifts	27,806	33,044	-	60,850	23,702	72,456	-	96,168
Gift Aid	3,818	9,090	-	12,908	3,157	13,763	-	16,920
Legacies	-	-	-	-	5,500	-	-	5,500
General grants provided by government/ other charities	-	163,641	-	163,641	-	46,720	-	46,720
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>31,624</b>	<b>205,775</b>	<b>-</b>	<b>237,399</b>	<b>32,359</b>	<b>132,949</b>	<b>-</b>	<b>165,308</b>
<b>Charitable activities:</b>								
Hiring-out of rooms in Meeting Houses	13,081	-	-	13,081	25,489	-	-	25,489
Appeals and sales	624	490	-	1,114	381	-	-	381
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13,705</b>	<b>490</b>	<b>-</b>	<b>14,195</b>	<b>25,870</b>	<b>-</b>	<b>-</b>	<b>25,870</b>
<b>Other trading activities:</b>								
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>								
Interest income	4,996	413	-	5,409	788	-	-	788
Dividend and bond income	1,601	-	-	1,601	2,557	-	-	2,557
Rental and leasing income	10,432	-	28,755	39,187	5,754	-	24,110	29,864
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17,029</b>	<b>413</b>	<b>28,755</b>	<b>46,197</b>	<b>9,099</b>	<b>-</b>	<b>24,110</b>	<b>33,209</b>
<b>Separate material item of income:</b>								
Insurance pay-out	17,160	-	-	17,160	18,792	-	-	18,792
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17,160</b>	<b>-</b>	<b>-</b>	<b>17,160</b>	<b>18,792</b>	<b>-</b>	<b>-</b>	<b>18,792</b>
<b>TOTAL INCOME</b>	<b>79,518</b>	<b>206,678</b>	<b>28,755</b>	<b>314,951</b>	<b>96,120</b>	<b>132,949</b>	<b>24,110</b>	<b>243,179</b>

Other information:

Information on fund status of income tabulated above

Within the income items above the following items are material:

Grants from the Listed Places of Worship Grant Scheme run by the Department of Media, Culture & Sport, totalling £100,626 in 2023 and £22,470 in 2022, being a refund of VAT paid on specified building works at Lewes.

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of receipts of government grants**

	Description	2023 £
Government grant 1	Listed Places of Worship Grant Scheme (VAT reclaim)	100,626
Other		-
	<b>Total</b>	100,626

	Description	2022 £
Government grant 1	Listed Places of Worship Grant Scheme (VAT reclaim)	22,470
Other		-
	<b>Total</b>	22,470

	2023	2022
<i>Any unfulfilled conditions and other contingencies attaching to grants recognised in income.</i>	None	None

	2023	2022
<i>Other forms of government assistance from which the charity has directly benefited.</i>	Gift-aid reclaimed	Gift-aid reclaimed

**Note 5** **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	2023	2022
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Items only recognised if declared by donors and in excess of £100	Not required

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	N/A	N/A
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Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	The charity is largely run by unpaid volunteers whose time would be impracticable to cost.	As this year
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SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

Analysis	2023				2022			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
<b>Expenditure on raising funds:</b>								
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	120	-	-	120	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	3,166	-	4,409	7,575	6,919	-	8,389	15,308
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>3,286</b>	<b>-</b>	<b>4,409</b>	<b>7,695</b>	<b>6,919</b>	<b>-</b>	<b>8,389</b>	<b>15,308</b>
<b>Expenditure on charitable activities:</b>								
Support for Quaker activities	1,173	-	-	1,173	1,316	-	-	1,316
Outreach, comms & library	2,516	-	-	2,516	2,739	-	-	2,739
Grants made	7,425	400	-	7,825	4,314	-	-	4,314
Children & young people		666		666	387	973	-	1,360
Insurance	8,153		1,473	9,626	7,591	-	1,056	8,647
Salaries & wages	5,857	850	808	7,515	5,230	-	699	5,929
Cleaning: contract & materials	1,577	-	-	1,577	2,483		-	2,483
Meeting House utility bills	15,685	-	-	15,685	10,245	-	-	10,245
Materials & equipment	692	497	-	1,189	3,010	-	-	3,010
Repairs & maintenance	77,110	-	6,256	83,366	17,693	-	2,424	20,117
Hall hire	7,428	595	-	8,023	4,659	-	-	4,659
Other premises costs	1,142	-	-	1,142	894	-	-	894
<b>Total expenditure on charitable activities</b>	<b>128,758</b>	<b>3,008</b>	<b>8,537</b>	<b>140,303</b>	<b>60,561</b>	<b>973</b>	<b>4,179</b>	<b>65,713</b>
<b>Separate material item of expense</b>								
Building improvements	17,543	620,253	3,460	641,256	-	135,309	-	135,309
<b>Total</b>	<b>17,543</b>	<b>620,253</b>	<b>3,460</b>	<b>641,256</b>	<b>-</b>	<b>135,309</b>	<b>-</b>	<b>135,309</b>
<b>Other</b>								
Governance and support costs	9,738	15	-	9,753	4,840	-	1,560	6,400
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>9,738</b>	<b>15</b>	<b>-</b>	<b>9,753</b>	<b>4,840</b>	<b>-</b>	<b>1,560</b>	<b>6,400</b>
<b>TOTAL EXPENDITURE</b>	<b>159,325</b>	<b>623,276</b>	<b>16,406</b>	<b>799,007</b>	<b>72,320</b>	<b>136,282</b>	<b>14,128</b>	<b>222,730</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C Notes to the accounts**

**Note 7 Details of certain items of expenditure**

**7.1 Fees for examination of the accounts**

	2023 £	2022 £
Independent examiner’s fees (audit in 2023)	5,940	450
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner)	-	-

**Note 8 Paid employees**

**8.1 Staff Costs**

	2023 £	2022 £
Salaries and wages	7,515	5,929
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	7,515	5,929

**No expenditure on staff working for the charity whose contracts are with and are paid by a related party (this year or last)**

**No employees received employee benefits for the reporting period of more than £60,000**

TRUE
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**Total amount paid to key management personnel (includes trustees and senior management) for their services to SEAM.**

2023 £	2022 £
-	-

**8.2 Average head count in the year**

**The parts of the charity in which the employees work**

	2023 Number	2022 Number
Administrative	-	-
<b>Charitable Activities</b>	4	4
Other	-	-
<b>Total</b>	4	4

**8.3 No ex-gratia payments to employees and others (excluding trustees), this or last year**

**8.4 No redundancy or termination payments made in the period.**

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** **Notes to the accounts** **(cont)**

**Note 9** **Grant-making**  
**2023**

**9.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Total
			£
Support to Britain Yearly Meeting (RSF)	3,600	-	3,600
Support to other Quaker bodies	-	-	-
Support to non- Quaker bodies	1,339	-	1,339
Attendance at young people's events		800	800
Support to individual Quakers		2,086	2,086
<b>Total</b>	<b>4,939</b>	<b>2,886</b>	<b>7,825</b>

SEAM does not identify and/or allocate support costs.

**9.2 Grants made to institutions**

*In 2023 SEAM made grants to the following charities that are material in the context of its grant-making. Details of the charities supported are available on the charity's web site.*

Names of institution	Purpose	Total amount of grants paid £
Britain Yearly Meeting (Religious Society of Friends) - <a href="https://www.quaker.org.uk/">https://www.quaker.org.uk/</a>	Supporting national Quaker work	3,600
Quicken Trust - <a href="https://www.quickentrust.com/">https://www.quickentrust.com/</a>	Relieving poverty in Uganda through sponsoring individuals	780
<b>Total grants to institutions in reporting period</b>		<b>4,380</b>
<b>Other unanalysed grants</b>		<b>3,445</b>
<b>TOTAL GRANTS PAID</b>		<b>7,825</b>

**2022**

**9.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Total £
Support to Britain Yearly Meeting (RSF)	3,000	-	3,000
Support to other Quaker bodies	243	-	243
Support to non- Quaker bodies	1,071	-	1,071
Attendance at young people's events		776	776
Financial support to individual Quakers	-	1,986	1,986
<b>Total</b>	<b>4,314</b>	<b>2,762</b>	<b>7,076</b>

**9.4 Grants made to institutions**

*In 2022 SEAM made grants to the following charities that are material in the context of its grant-making. Details of the charities supported are available on the charity's web site.*

Names of institution	Purpose	Total amount of grants paid £
Britain Yearly Meeting (Religious Society of Friends) - <a href="https://www.quaker.org.uk/">https://www.quaker.org.uk/</a>	Supporting national Quaker work	3,000
Quicken Trust - <a href="https://www.quickentrust.com/">https://www.quickentrust.com/</a>	Relieving poverty in Uganda through sponsoring individuals	881
<b>Total grants to institutions in reporting period</b>		<b>3,881</b>
<b>Other unanalysed grants</b>		<b>3,195</b>
<b>TOTAL GRANTS PAID</b>		<b>7,076</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** **Notes to the accounts** (cont)

**Note 10** **Tangible fixed assets**  
Please complete this note if the charity has any tangible fixed assets

**10.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	3,225,000	-	-	-	3,225,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	3,225,000	-	-	-	3,225,000

**10.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

**10.3 Net book value**

Net book value at the beginning of 2023	3,225,000	-	-	-	3,225,000
Net book value at the end of 2023	3,225,000	-	-	-	3,225,000

**10.4 Impairment**

**2023: Events and circumstances that led to the recognition or reversal of an impairment loss.**

No impairments valued although flooding at Hastings Friends Meeting House during 2023 may have resulted in some degree of impairment although all damage has since been repaired and made good

**2022: Events and circumstances that led to the recognition or reversal of an impairment loss.**

N/A

**10.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

2023	2022
31/12/2023	Assumed same as end 2023 on basis of property value index
Taylor Engley, but see below	Valuation assumed same as 2023
	10% reduction applied to 2023 figures to obtain opening values - see below

the name of independent valuer, if applicable

the methods applied and significant assumptions

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**10.7 Further details regarding these notes:**

Because the financial statements for prior years were prepared on a receipts and payments basis that does not include valuation of fixed assets, and it is intended that the statements will revert to that methodology from 2024, the Trustees consider that it would be disproportionate to adopt a more rigorous methodology for valuation than has been adopted and is outline below. This is especially so for the Meeting Houses at Hastings, Herstmonceux and Lewes which are held as a permanent endowment and are historic buildings (although only Lewes is listed). This would severely constrain the ability of any purchaser to derive value from purchasing them, rendering the valuation exercise somewhat hypothetical.

Freehold properties are included at estimated market value. No other fixed assets of any material value are recognised

Hence, there is no devaluation of fixed assets

Although the value of Hastings Friends Meeting House may have been impaired by floods in 2023, the valuation post-dates the floods there is no ready mechanism for calculating what higher value the property might have had at end 2022 that would be proportionate in the circumstances.

The valuation of the three investment properties (generating rental income) is based on figures supplied by the managing agents Taylor Engley reflecting the advertised sale price of similar residential properties in the vicinity as well as the rents being charged.

The valuation of the five Meeting House buildings reflects the judgement of the Trustees drawing on a variety of independent sources. The Taylor Engley valuations (which include also the flat at Eastbourne), a surveyor’s estimate of the potential sale value of Hastings Meeting House, prices of similar properties displayed on the Rightmove website and the site values based on the 2019 valuation per square metre shown on the relevant Government website updated for property price inflation since. The Trustees acknowledge that the figures are pretty rough and ready but are better than any available alternative that does not incur disproportionate cost. The estimated fair values for each of the properties and sites on which they are located are:

Trustees’ estimation of property values		2023	2022	2021
		£		
Bexhill	Meeting House	450,000	450,000	405,000
Eastbourne	Meeting House	500,000	500,000	450,000
Hastings	Meeting House P/E	225,000	225,000	202,500
Herstmonceux	Meeting House P/E	515,000	515,000	463,500
Herstmonceux (investment property)	Penn Cottages P/E	405,000	405,000	364,500
Herstmonceux (investment property)	Friends Cottage P/E	270,000	270,000	243,000
Lewes	Meeting House P/E	860,000	860,000	774,000
<b>Total</b>		<b>3,225,000</b>	<b>3,225,000</b>	<b>6,450,000</b>

As property values in East Sussex were little changed between end 2022 and 2023, the Trustees have chosen not include a revaluation between those years. A 10% revaluation has been assumed between end 2021 and end 2022 reflecting market trends. This has been effected in the SOFA by reducing end 2023 values by 2023 to give end 2021 figures.

The carrying value had the historic cost convention been applied would have been zero, or fairly minimal, for the properties as they have been in the charity’s possession for over 50 years. This leaves the site values, which have been taken from the most recent figures (2019) on UK Government website and inflated by 20% to reflect subsequent increases in property prices. It can reasonably be assumed that this amount exceeds to amounts originally paid for the properties.

An alternative methodology would make use of the rebuild cost used by SEAM’s insurers in setting annual premiums. These are well in excess of fair value. But the valuations are included below for information.

Rebuild value of properties for insurance purposes		2023	2022
		£	
Bexhill	Meeting House	1,154,355	1,030,674
Eastbourne	Meeting House	2,133,149	1,883,152
Hastings	Meeting House P/E	1,358,358	1,212,819
Herstmonceux	Meeting House P/E	816,756	729,246
Herstmonceux	Penn Cottages P/E	556,172	496,582
Herstmonceux	Friends Cottage P/E	444,401	396,786
Lewes	Meeting House P/E	1,948,836	1,740,032
<b>Total</b>		<b>8,412,027</b>	<b>7,489,291</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** **Notes to the accounts** **(cont)**

**Note 11** **Investment assets**

**11.1 Investment assets (Fixed and current)**

	Cash & cash equivalents (current)	Listed investments (current)	Investment properties (Fixed)	Social investments	Other	Total
Carrying (fair) value at beginning of period	783,128	184,248	675,000	-	-	1,642,376
Add: additions to investments during period			-	-	-	-
Less: disposals at carrying value	- 396,386	- 96,264	-	-	-	- 492,650
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	12,753	-	-	-	12,753
Carrying (fair) value at end of year	386,742	100,737	675,000	-	-	1,162,479

**11.2 Breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**2023**

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	386,742	-
Listed investments	100,737	-
Investment properties	675,000	-
Social investments	-	-
Other investments	-	-
Total	1,162,479	-
Grand total (Fair value at year end+Cost less impairment)		1,162,479

**2022**

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	783,128	-
Listed investments	184,248	-
Investment properties	675,000	-
Social investments	-	-
Other investments	-	-
Total	1,642,376	-
Grand total (Fair value at year end+Cost less impairment)		1,642,376

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** Notes to the accounts (cont)

**11.3 Investment properties**

	2023	2022
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	Estimated value provided by managing agents with reference to publicly quoted prices of similar properties on the market at end 2023	2023 figures used
(ii) Name or independent valuer, if applicable, and relevant qualifications	Taylor Engley: managing agents, also valuers and estate agents	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	Permanent endowment	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	None	

**11.4 Guarantees**

	2023	2022
Guarantees made to or on behalf of a third party	None	None
Name of the entity or entities benefitting from those guarantees	N/A	N/A
Explanation	N/A	N/A

**11.5 Concessionary loans - none made**

**11.6 Additional information**

	2023	2022
Information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	Investments generate nearly half of SEAM's routine income as well as constituting a substantial unencumbered portion of its assets.	Investments generate nearly half of SEAM's routine income as well as constituting a substantial unencumbered portion of its assets.
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	Estimated value provided by managing agents with reference to publicly quoted prices of similar properties on the market at end 2023	2023 valuation used as no increase in property market over the intervening period
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	N/A	N/A

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** **Notes to the accounts** **(cont)**

**Note 12 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

**12.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>
-	-
-	-
<b>35,959</b>	<b>31,531</b>
<b>35,959</b>	<b>31,531</b>

12.2 There are nor have been debtors is recoverable more than a year after the reporting date.

**Note 13 Creditors and accruals**

**13.1 Analysis of creditors**

Accruals for grants payable  
Bank loans and overdrafts  
Trade creditors  
Payments received on account for contracts or performance-related grants  
Accruals and deferred income  
Taxation and social security  
Other creditors

**Total**

<b>Amounts falling due within one year</b>		<b>Amounts falling due after more than one year</b>	
<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
50	88	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>20,458</b>	<b>81,586</b>	<b>57,000</b>	-
<b>20,508</b>	<b>81,674</b>	<b>57,000</b>	-

13.2 Deferred income: SEAM has no deferred income

**Note 14 Other disclosures for debtors, creditors and other basic financial instruments**

**14.1 Significance of financial instruments (eg. debtors, creditors, investments etc) to the charity’s financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

<b>x2023</b>	<b>2022</b>
The significant debtors and creditors related to the building project and would have had a bearing had they materialised differently from expected - this did not happen. The financial investments can go down as well as up in value and this has been recognised in the reserving policy (by holding some reserve against a significant shock). As half of them were sold during 2023, the potential impact has been reduced.	The significant debtors and creditors related to the building project and would have had a bearing had they materialised differently from expected - this did not happen. The financial investments can go down as well as up in value and this has been recognised in the reserving policy (by holding some reserve against a significant shock). As half of them were sold during 2022, the potential impact was reduced.

14.2 SEAM has not provided financial assets as a form of security

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** **Notes to the accounts** **(cont)**

**Note 15 Contingent liabilities and contingent assets**

**15.1 Contingent liabilities**

SEAM had no contingent liabilities as at 31.12.23 or 31.12.22

**15.2 Contingent assets**

**2023**

Description of item	Estimate of financial effect
Insurance claim for flood at Hastings	Additional income totalling £12,860

**2022**

Description of item	Estimate of financial effect
None	

**15.3 Other disclosures for contingent assets and/or liabilities**

	This year	Last year
Uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement	Arrived on 10 May 2024	N/A

**Note 16 Fair value of assets and liabilities**

	2023	2022
16.1 Details of the charity’s exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Main debtor is the Government Listed Places of Worship grant scheme which has been assessed as having a negligible credit risk. Liquidity risk is managed by holding sufficient reserve (covering at least nine months' expenditure - in practice significantly more). Market risk is managed through holding a professionally advised diversified portfolio and holding a reserve equivalent to a 25% depreciation in value.	Broadly the same as 2023
16.2 Details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A	N/A

**Note 17 Events after the end of the reporting period**

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Section C Notes to the accounts (cont)

Note 18 Charity funds

18.1 Details of material funds held and movements during 2023

\* Key: PE - permanent endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, R or UR	Purpose and Restrictions	Fund balances b/f	Income	Expenditure	Transfers	Gains and losses	Fund balances c/f
Hersimonceux Estate	PE	Providing a Meeting House for Quakers at Hersimonceux. Income primarily to provide for upkeep of Meeting with surplus expended on other charitable purposes	1,254,862	28,755	16,406	1,458	-	1,265,753
Hastings Meeting House	PE	Providing a Meeting House for Quakers in Hastings, with no restriction on the use of income	225,000	-	-	-	-	225,000
Lewes Meeting House and Burial Ground	PE	Providing a Meeting House and burial ground for Quakers in Lewes with no restriction on the use of income	860,000	-	-	-	-	860,000
Maurice Burge Fund	R	Legacy left for the use of the children and young people committee of Lewes Meeting	5,629	-	2,511	390	-	2,728
Lewes Development Project Restricted	R	Money given to SEAM to finance the development project at Lewes Meeting House	69,031	206,678	620,765	345,056	-	-
SEAM General Fund	U	To cover general expenses of running SEAM including trustees' expenses	18,272	499	18,875	13,250	-	13,146
SEAM Pastoral & Education Fund	U	Reserve designated to support pastoral and educational needs of Quakers in SEAM	30,127	-	1,986	-	-	28,141
SEAM Property Fund, including value of unrestricted properties	U	Reserve designated to fund the repair and maintenance of Meeting Houses in SEAM	1,234,789	26,337	81,284	-	12,753	1,192,595
Lewes Development Project unrestricted	U	Reserve designated to finance the development project at Lewes Meeting House	342,466	3,590	-	345,056	-	1,000
Bexhill Meeting	U	Money designated for the use of Bexhill Quakers	13,055	4,860	5,233	1,500	-	11,182
Eastbourne Meeting	U	Money designated for the use of Eastbourne Quakers	14,879	10,519	9,855	2,000	-	13,543
Hastings Meeting	U	Money designated for the use of Hastings Quakers	16,332	9,623	10,074	2,000	-	13,881
Hersimonceux Meeting	U	Money designated for the use of Hersimonceux Quakers	1,754	2,360	4,457	1,208	-	865
Lewes Meeting	U	Money designated for the use of Lewes Quakers	25,605	13,669	19,698	4,610	-	14,966
Polegate Meeting	U	Money designated for the use of Polegate Quakers	416	600	200	-	-	816
Rye Meeting	U	Money designated for the use of Rye Quakers	1,373	2,076	1,595	700	-	1,154
Elia Roff Legacy Fund	U	Money from a legacy designated for Rye Quakers	10,625	-	647	-	-	9,978
Seaford Meeting	U	Money designated for the use of Seaford Quakers	14,565	3,812	2,903	1,500	-	13,974
Uckfield Meeting	U	Money designated for the use of Uckfield Quakers	3,453	1,573	2,518	300	-	2,208
<b>Total Funds</b>			4,142,233	314,951	799,007	-	12,753	3,670,930

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Section C Notes to the accounts (cont)

Note 18 Charity funds (cont)

18.2 Details of material funds held and movements during 2022

\* Key: PE – permanent endowment funds; R – restricted income funds, including special trusts, of the charity; and U – unrestricted funds

Fund names	Type PE, R or UR	Purpose and Restrictions	Fund balances b/f £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances c/f £
Herstmonceux Estate	PE	Providing a Meeting House for Quakers at Herstmonceux. Income primarily to provide for upkeep of Meeting with surplus expended on other charitable purposes	1,145,880	24,110	14,128	20,000	119,000	1,254,862
Hastings Meeting House	PE	Providing a Meeting House for Quakers in Hastings, with no restriction on the use of income	202,500	-	-	-	22,500	225,000
Lewes Meeting House and Burial Ground	PE	Providing a Meeting House and burial ground for Quakers in Lewes with no restriction on the use of income	774,000	-	-	-	86,000	860,000
Maurice Burge Fund	R	Legacy left for the use of the children and young people committee of Lewes Meeting	6,802	-	973	-	-	5,829
Lewes Development Project Restricted	R	Money given to SEAM to finance the development project at Lewes Meeting House	70,977	132,959	135,310	405	-	69,031
SEAM General Fund	U	To cover general expenses of running SEAM including trustees' expenses	12,469	19,294	13,386	105	-	18,272
SEAM Pastoral & Education Fund	U	Reserve designated to support pastoral and educational needs of Quakers in SEAM	30,095	32	-	-	-	30,127
SEAM Property Fund, including value of unrestricted properties	U	Reserve designated to fund the repair and maintenance of Meeting Houses in SEAM	1,239,948	8356	21,246	30,000	37,731	1,234,789
Lewes Development Project unrestricted	U	Reserve designated to finance the development project at Lewes Meeting House	291,814	658	6	50,000	-	342,466
Boxhill Meeting	U	Money designated for the use of Boxhill Quakers	5,440	9227	3,012	1,400	-	13,055
Eastbourne Meeting	U	Money designated for the use of Eastbourne Quakers	12,273	9329	8,123	1,400	-	14,879
Hastings Meeting	U	Money designated for the use of Hastings Quakers	9,320	9849	4,987	2,150	-	16,332
Herstmonceux Meeting	U	Money designated for the use of Herstmonceux Quakers	2,596	2397	3,039	200	-	1,754
Lewes Meeting	U	Money designated for the use of Lewes Quakers	19,701	20,517	12,463	2,150	-	25,605
Polegate Meeting	U	Money designated for the use of Polegate Quakers	400	51	35	-	-	416
Rye Meeting	U	Money designated for the use of Rye Quakers	1,251	1686	1,064	500	-	1,373
Elfa Roff Legacy Fund	U	Money from a legacy designated for Rye Quakers	11041	-	416	-	-	10,625
Seaford Meeting	U	Money designated for the use of Seaford Quakers	16385	3031	2,851	2,000	-	14,565
Uckfield Meeting	U	Money designated for the use of Uckfield Quakers	3,862	1682	1,691	400	-	3,453
<b>Total Funds</b>			<b>3,856,554</b>	<b>243,179</b>	<b>222,730</b>	<b>-</b>	<b>265,231</b>	<b>4,142,233</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** **Notes to the accounts** **(cont)**

**Note 18.3** **Charity funds (cont)**

**18.3 Transfers between funds**

**2023**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
		<b>£</b>
Between unrestricted and restricted funds	Maurice Burge fund reimbursed some expenditure on provision for children and young people made by Lewes Meeting's designated fund in earlier years.	391
Between unrestricted and restricted funds	Transfer from the unrestricted Lewes Development Fund to the restricted fund to finance development expenditure and prevent a negative balance on the fund.	345,056
Between endowment and restricted funds		-
Between endowment and unrestricted funds	Surplus in the fund transferred from the Herstmonceux Estate to the fund designated fund of Herstmonceux Meeting to fund grants for relief of poverty made in 2022 and 2023	1,458

**2022**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
		<b>£</b>
Between unrestricted and restricted funds		
Between unrestricted and restricted funds	Money donated for use by the Lewes Development project, received into the SEAM general fund (unrestricted) and transferred across.	405
Between endowment and restricted funds		
Between endowment and unrestricted funds	Surplus in the fund transferred to the Lewes Development Project fund (unrestricted) by minute of Area Meeting	20,000

**18.4 Designated funds**

**2023**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
See Note 18.1		

**2022**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
See Note 18.1		

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**Section C** **Notes to the accounts** **(cont)**

**Note 19** **Transactions with trustees and related parties**

**19.1 Trustee remuneration and benefits**

**2023**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

**2022**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

**19.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

TRUE
------

**19.3 Transaction(s) with related parties**

**2023**

There have been no related party transactions in the reporting period (True or False)

TRUE
------

**2022**

There have been no related party transactions in the reporting period (True or False)

TRUE
------

<b>Note 20</b>	<b>Additional Disclosures</b>
<b>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.</b>	
As is required of any charitable incorporated organisation, the Trustees can confirm that:	
1) The CIO has not given any financial guarantees to another organisation	
2) There are no debts outstanding at the year-end that represent a charge on the assets of the CIO.	



**SUSSEX EAST AREA QUAKER MEETING**

England & Wales - Charity number 1173819

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# Accounts

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**SUSSEX EAST AREA QUAKER MEETING  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**



**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**CHARITY NUMBER** 1173819

**Principal address**

Friends Meeting House, Friars Walk, Lewes, East Sussex BN7 2LE

**Trustees**

John Ashcroft  
Anthony Biggin  
Patricia Cockrell  
Alex Francis  
Harvey Gillman (released 22.9.2022)  
Wendy Taylor

**Officers during 2021**

Area Meeting Clerk: Peter Avis  
Membership Clerk: Peter Bolwell  
Clerk of Trustees: Patricia Cockrell  
Treasurer: John Ashcroft  
Assistant Treasurers: Philip Cooper, Alex Francis and Tim Reynolds

**Properties’ Nominee**

Friends Trusts Ltd, 173-177 Euston Road, London, NW1 2BJ. (Registered Charity No. 237698)

**Independent Examiner**

Paxton Independent Examiners  
61a High Street South, Rushden, Northants, NN10 0RA

**Bankers**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
Cooperative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP.  
NatWest Bank, 49 High Street, Uckfield, East Sussex TN22 1AN  
Santander UK PLC, 124-126 Terminus Road, Eastbourne, East Sussex BN21 3AJ  
Triodos Bank NV, Brunel House, 11 The Promenade, Bristol, BS8 3NN.

**Cover picture:** Work proceeding to make good decayed fabric in the historic Lewes Friends Meeting House as part of the major development project.

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2022**

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**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**REPORT - SUMMARY**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. They have prepared this report and financial statements in accordance with SORP 2005 on the Receipts and Payments basis using the template CC16a published by the Charities Commission and with the guidance on reporting issued by Quaker Life in Britain Yearly Meeting. Sussex East Area Quaker Meeting (SEAQM) has since 2019 been a Charitable Incorporated Organisation (CIO) which replaced the previous unincorporated charity Sussex East Area Quaker Meeting (Charity Number: 1159181). Neither the governance nor the objects or activities of the charity changed. The annual reports and accounts for 2018 and earlier are available upon request from the trustees.

In summary, 2022 saw the end of the covid-19 pandemic and a return to usual for the conduct of religion other activities of witness and fellowship and the hiring out of our Meeting premises. An insurance pay-out compensating for some of the loss of income during the pandemic coupled with expenditure that was still ramping up made for a sound financial performance. The finances have, however been dominated by continued planning and fundraising for a major development at Lewes Meeting House continued, for which most of the money has been raised but increasing costs have made this a moving target. The building work is, however, well under way with completion expected in January 2024.

**OBJECTIVES AND ACTIVITIES**

South East Area Quaker Meeting (SEAQM) 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, commonly called Quakers.

The principal activity is the arrangement and holding of Meetings for Worship in the constituent meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield. To enable such worship, SEAQM arranges for the maintenance and good order of the fabric of the five Meeting Houses for which it is responsible, as well as ancillary services such heating, lighting and cleaning, including the employment of cleaners. These Meeting Houses are at Bexhill, Eastbourne, Hastings, Herstmonceux and Lewes. It hires premises to enable worship at Rye, Seaford and Uckfield, and has free use of a room at the Bernhard Baron Cottage Homes (Polegate). In normal times, most Meetings can provide for children and young people alongside appointed Meetings for Worship, and indeed Lewes Meeting holds regular Sunday childrens’ Meetings.

SEAQM provides financial support to Friends in the area to enable them to attend Meetings and to participate in educational and other events organised by and for Quakers. It also provides financial support to Friends to undertake other activities and to other organisations in accordance with the convictions of the Society. Financial contributions are made to Britain Yearly Meeting of the Religious Society of Friends, other Quaker bodies and other charities with purposes consonant with those of SEAQM.

**Public Benefit**

Our Meetings for Worship, physical or on-line, are open to the public and we do not restrict access to our faith or communities. We make invitations to the public to participate in our silent worship tradition. When opportunities arise, we reach out into our local communities to inform members of the public about the nature of Quakerism and the opportunities that it provides. The Meeting Houses are usually made available for public hire at reasonable rates so that they may be used to benefit local community groups including those of other faiths. The Meeting House garden at Lewes is freely accessed by the community.

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

### **ACHIEVEMENT AND PERFORMANCE**

#### **Advancement of religion**

During 2022, SEAM met for Meeting for Worship for Business on six occasions, five of which were held online using Zoom with one blended meeting. An average of 20 Friends attended the meetings. In February, a Study Day on the Book of Discipline Revision process, as well as the progress so far, was held on Zoom and led by members of the BDRC. An afternoon Study Session on Diversity was held in July led by the SEAM Assistant Clerk and 35 Friends were present for this blended session at Lewes MH. During the year, four very well-attended Elders and Overseers meetings were held on Zoom as well as the inaugural SEAM Team meeting in December for all SEAM AM and LM clerks. Regular reports were given at AM in Session by our Meeting for Sufferings Rep. and Alternate, and three Triennial reports from Local Meetings were presented during the year. Four editions of the quarterly SEAM newsletter/magazine *Quiet Ways* were produced with a rich variety of articles from many contributors.

In July, our TARA for 2021 was presented and accepted by Area Meeting in Session. At November’s meeting the programme for 2023 was presented and accepted. Over the year 3 deaths were recorded; 0 transfers out and 1 transfer in; 3 Friends were accepted into membership and there were 2 resignations. Up to December 2022, all the main roles serving AM were fulfilled with Friends in smaller local meetings, by necessity, often doubling up on roles. The process of finding an alternative name for the term ‘Overseer’ was begun.

The nine constituent Local Meetings have continue to contribute to advancing and sustaining Quaker worship, community and witness, in a variety of ways summarised below.

#### **Bexhill**

Bexhill Local Meeting has continued to meet weekly on Sundays with between 4 and 10 people attending. Business meetings are mostly held on an "as needed" basis, but the Meeting is starting to accrue a small income from hirings. Bexhill Friends are to be joined from time to time by Friends from other Meetings, and to host Area Meeting. Two of the regular attenders organised a successful study day, facilitated by the Kindlers, and Bexhill Friends occasionally share lunch after MFW.

#### **Eastbourne**

During 2022 Eastbourne Quakers eagerly anticipated the time when they could gather again in person. As Covid-19 restrictions eased, the Meeting returned to in-person gatherings, blending them with ongoing virtual meetings to create a 'hybrid' model, finally returning to worshipping entirely in person in our meeting house in June 2022. While Zoom was essential in maintaining a sense of community during the pandemic restrictions, the experience has shown us the strength and adaptability of our community in times of crisis and the importance of remaining connected and supportive of one another, no matter the circumstances.

The Meeting underwent a transition in June 2022 when it said farewell to Clerk and Treasurer, welcoming replacements towards the year-end. A highlight was our commitment to revitalising traditional Quaker customs and practices, akin to a 'rising from the ashes'. Friends’ commitment to silent worship, the heart of the Quaker Way, remains strong. Out of the silence, we have hope for spirit-led vocal ministry that speaks to the condition of many.

#### **Hastings**

The Meeting has grappled with the mechanics of a Blended Meeting and has been largely successful in being able to adapt to this new way of worship and even tried out the Quaker business method with this technology - thanks are due to the Premises Committee. Several new attenders were made welcome with one being supported into applying for Membership. The Meeting drafted a Testimony to the Grace of God in the life of Mary Roslin and held an exhibition of her artwork in the Meeting House. In her memory the Meeting embarked on a process of Spiritual Review which continued in 2023. The Meeting started planning for the 350th anniversary of the founding of Hastings Local Quaker Meeting in 1673. During the year emerging from the Pandemic posed challenges to the unification of the Meeting without Mary Roslin's

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

guiding eldership. Financially, the local hirings of the Meeting House provided a firm foundation for the finances thanks to the work of the Hirings Manager. At the year-end the Meeting held a social evening to celebrate the cohesion of the Meeting after a difficult year of separate worship but shared discipleship. Little did we know of the year ahead in 2023 when the Meeting has had to decamp from the Meeting House due to flooding from an overloaded sewer drain!

### **Herstmonceux**

Herstmonceux Meeting grows in strength and numbers with great hopes for its future and that of its Meeting House now that many problems have been addressed. The Meeting Room renovation with comfortable chairs and a welcoming space has been much appreciated. The Meetings in Hailsham have been regularly attended and are comfortable in the small room at Summerheath Hall. Posters and leaflets have been displayed in the town and visitors welcomed. The Meeting continues to work on a presence in Herstmonceux with information on monthly activities on the notice board. Overall numbers attending have increased, with three new regular attenders at both Meeting places.

After completing all risk assessments, hiring out the Meeting House to community groups has begun, with a hiring by Vitality Villages continuing throughout 2022. Some interesting talks and craft demonstrations have been given. One of our Friends has started an Ecumenical Sunday evening once a month, with up to 12 people from the village attending. The Meeting was approached by Herstmonceux Parish Council about using the Meeting House, along with other venues, as a Warm Hub during the winter months, to help people with increasing fuel bills. A grant was made available to cover the Meeting’s heating costs so that it could open on Tuesday mornings and alternate Saturday mornings from December to February. It transpired that these venues were not well-attended without a regular activity already in place – hence the Meeting provided board games, puzzles and jigsaws together with refreshments.

A working party was set up to clear the front garden and was given free plants which were over from the summer from a local nursery which also donated fertilizer and compost. The quinquennial building condition survey was completed and a premises committee formed to deal with essential repairs which proved not too extensive. The usual Christmas Meeting took place, with contributions of music and readings from Friends with a donation to Crisis at Christmas.

### **Lewes**

The earlier part of 2022 saw the return to normality at Lewes, with Meetings for Worship held blended with zoom and in-person on Sunday mornings and restored to Sunday evenings and Wednesday lunchtimes. Children’s Meeting re-started. The Meeting welcomed many new faces and Friends returning from isolation and was able to hire out rooms to a variety of groups, contributing to the life of the local community. From Spring 2022 the Meeting House was made available on Saturdays to Ukrainian refugees for language tuition and fellowship.

The big challenge since October 2022 has been to minimise disruption from building work. The re-developed Meeting House will provide level access across to all public spaces, additional meeting rooms and a refurbished kitchen will providing better facilities to Quaker and community users. The greenhouse gas emissions of the building will be reduced by an air-source heat-pump, high energy standards in the new-build and insulation of the flat. Much fund-raising activity was needed to get the project finances to this point, including two parties in the garden, auction of promises and sales of books.

Blended Sunday morning Meetings continue, whilst Wednesday lunchtime Meetings for Worship and the twice-monthly Children’s Meeting have moved to a nearby space, with a local Friend engaged to lead childrens’ activities. The building work meant that the much valued Resident Friends, who had led them and done so much more, left us for pastures new. Friends have had to pull together to prepare the Meeting Room for Worship. Childrens’ Meeting continues to flourish in numbers and enthusiasm. Pastoral circles have been active throughout these challenging times, a ministry is supported by the Pastoral Care and Eldership Team who also help keep Meetings for Worship in good order. A variety of other regular groups

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and events have helped to keep Friends in touch and strengthen our fellowship, including a discussion group, a monthly book group and a fortnightly walking group. “Explorers” groups have been held for those fairly new to Quakerism. The garden remains attractive thanks to the work of the gardening group.

### **Polegate**

The main thing to record is that, at last, Polegate Friends have been able to meet together – with just one or two breaks when Covid has briefly re-visited the Bernhard Baron Cottage Homes where the Meeting is based. Early in the year Friends decided to add meetings in the afternoons of the 1<sup>st</sup> and 3<sup>rd</sup> Wednesdays of each month. This is used as an opportunity to reflect prayerfully on current issues of faith and worship. The Meeting has been given the opportunity to be responsible for the Sunday afternoon slot for ecumenical Worship at the Homes on two or three occasions each year - providing a programme of readings, prayers, and hymns on a topic of our choice, the whole being punctuated by periods of silent Worship. At the start of the year, the Meeting comprised 8 members and 2 attenders. At the close of the year this had increased to 10 members and 2 attenders, having welcomed 2 members into residence here.

### **Rye**

Rye Friends continued to meet for Worship throughout the year virtually on Zoom and/or in real time. Attendance ranges from only two (very rarely) up to a dozen. Worship brings Friends together as one, though we would not otherwise consider ourselves as a community. Apart from monthly collections for charity, Friends’ witness as Quakers takes place in the wider community of which as individuals we are part, each in our busy lives. The Meeting has representation on the local Churches Together organisation and participates in the Good Friday Walk of Witness, when the cross is carried through the town, with halts for prayers and the singing of hymns. A Rye Friend has taken the lead role in accompanying the story of the crucifixion in a very moving representation. Opportunities for outreach have been limited on account of the Covid pandemic and Friends did not mark Quaker Week in the usual manner of holding a coffee meeting in the town centre. Instead, the Meeting took a regular advertising space in the monthly Rye Fixtures magazine, with an open invitation to attend Meeting for Worship.

In September, the Meeting hosted a Sustainable Living Forum at the Tilling Green Community Centre, when Graham Ellis, a Rye Friend spoke from his experience of founding an eco-village in Hawaii, where he pioneered policies to overcome the political, legal, social, and physical challenges to sustainable living while exploring ways that communities can thrive and create a healthy future for life on Earth. The event was very successful with over 60 interested persons attending and has given rise to further symposia on a regular basis.

### **Seaford**

As a response to the Covid engendered reduction in the Meeting’s social interaction, nearly all the regular attenders and members of Seaford Meeting went on a trip to the Blue Idol for a day’s visit in May 2022, taking part in a workshop facilitated by Ruth Audus (Local Development Worker). Friends asked questions about what they wanted to develop in the Meeting in the short and long term and created some plans for the future of the meeting. Some positive outcomes have been coffee mornings, shared lunches, a WhatsApp group, a regular spiritual discussion group and more outreach in the local area. Friends are getting to know each other more and building on relationships within the group. The Meeting held a peace vigil in September and have plans for further events this year. Problems with the Meeting’s previous bank have led to the Meeting becoming cashless and banking on line with CAF Bank.

At present the Meeting is holding the Meetings blended on the first Sunday of the month and continue to plan special events for the fifth Sundays with Worship-sharing on various topics. Friends shake hands and feel a bit more back to ‘normal’. New attenders have appeared and there is a feeling of hope and solidity in the meeting. The Meeting is pleased our Friends Olivia Honeyman was elected Mayor of Seaford in 2022 which has also been a wonderful piece of outreach for the Meeting. Her civic service had a Quaker theme and Friends were involved in the Mayor’s carol service. The reflections before full council meetings have been read by members of Seaford Meeting and taken from Quaker Faith and Practice.

### **Uckfield**

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In 2022, Uckfield Meeting continued Meeting for Worship each Sunday, and with an outreach group at Holy Cross Priory near Heathfield every third Friday. In July, Uckfield Friends took part in the Uckfield Big Day on Luxfords Field, supplying a model railway and painting, both of which were very popular. Quaker Literature was available for those interested. On 24 July Friends had an enjoyable ‘Get Together’ at Deirdre’s house where lunch, music and inspirational readings were shared. Two Uckfield Friends attended a Meditation /Mindfulness course at Claridge House. A Holy Cross attender went on a Woodbrooke course on the Quaker Renaissance in Britain 1890 – 193’, and in November, gave a talk based on this course, at Luxford Hall, for Quakers and friends. On 18th December, Friends once again had a Christmas Get Together, with shared lunch, music, poetry and inspirational readings.

### **Financial support to Friends and good causes**

Financial support totalling around £970 [2021: £200] has been provided to SEAQM Friends to attend courses, events for spiritual development, attend Meeting for Worship or meet pastoral needs. Where Friends have been appointed (and supported) to attend events of wider interest, they have reported back at a suitable opportunity. We were once again able to support the attendance of a young person at Quaker summer events for young people, taking place once more in person. Donations of £3,000 (£3,500 in 2021) have been made to Britain Yearly Meeting, and some smaller donations of £1,226 (2021: £1,707) were made to other Quaker and non-Quaker causes of vital interest for the advancement of Quaker testimonies.

### **Meeting Houses and other properties**

The programme of quinquennial surveys of the Meeting Houses and other properties was continued. Trustees have worked with Local Meeting Friends and premises committees to undertake works necessary for the maintenance of the fabric of the properties identified by the surveys and other means. The major area areas of expense in 2022 and 2023 relate to re-roofing at Eastbourne Meeting House, along with works to tackle a variety of issues in the flat at Eastbourne, plus various remedial works associated with the flooding at Hastings Meeting House in February 2023. Various items identified by the 2022 survey of Herstmonceux Meeting House and cottages are also being addressed.

By far the largest project now in hand is a project to improve the accessibility, sustainability and usability of Lewes Friends Meeting House, including the remediation of significant structural and damp issues in this listed building. Design work has been ongoing for several years and although planning permission was received in 2019, further changes to the design resulted in its being re-submitted in 2021 and 2022. The core of the development is intended to be a new enclosed passage-way running most of the length of the rear of the building so as to provide covered level access to all parts of the ground floor from an attractive new entrance lobby. This involves re-siting of toilets and demolition of a small 1970’s extension no longer fit for purpose. Some re-modelling of the first floor flat is also being undertaken. The application of available SEAQM reserves, a couple of legacies and grants and donations received following an extensive fund-raising campaign (at minimal cost) has raised most of the funds needed which are being augmented by loans from some local Quakers. Unfortunately costs have also risen steadily due to additional unforeseen essential works being needed plus cost inflation. It is therefore expected that the sum of £577,000 contracted in October 2022 will be exceeded by at least £50,000.

### **Sustainability**

Two additional Friends were appointed to serve on the SEAM Sustainability Group and in September 2022, one of those led a Sustainability Forum hosted by Rye LM at Tilling Green to which 60 people came. Those local meetings with Meeting Houses continue to find ways of reducing their carbon footprint, as well as individually, Friends continue to adjust their own lifestyles to live more sustainably. More is to be done during 2023.

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### **Employees**

Trustees continue to oversee the conditions for all SEAQM employees to ensure legal and moral compliance. At the end of 2022 SEAQM had one employee each at Eastbourne, Hastings, Herstmonceux and Lewes. To ease the burden on local meetings, trustees continue to engage Hastings Voluntary Action to

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assist with payroll operations including reporting to HMRC. The employees’ terms and conditions are kept under regular review to ensure that SEAQM remains an ethical employer.

### Volunteers

The successful operation of SEAQM depends on Friends giving freely of their time. It would be an impractical burden to formally record the time as this would require the volunteers giving even more time. However, the number of hours given in the course of a year is considerable. SEAQM and its constituent Local Meetings are run with the support of numerous unpaid officers including clerks, treasurers, assistant treasurers, collectors, elders, overseers, trustees, delegates, committee members, newsletter and website editors, hospital and prison visitors and chaplains, caterers etc. In addition, members and attenders provide support through their participation in Meetings for Worship for business.

## FINANCIAL REVIEW

### Financial out-turn and going concern

The Area Meeting Treasurer has managed the accounts prudently and kept the trustees updated with the state of SEAQM’s finances. In 2022 the main sources of income were donations from Friends, (including gift-aid claimed), income from the hiring of rooms to community groups and rental income from residential properties, supplemented by some income from investments. SEAQM also received a large (£18,792) pay-out from its insurers to cover loss of income during the pandemic. Excluding the £103,000 raised for the Lewes Development project, overall income of around £109,000 was about 63% up on 2021. Hirings income re-bounded by about 125% (over 2021), with the ending of the pandemic, but general donations were down about 10%. The rental properties at Herstmonceux continued to deliver good returns but the flat at Eastbourne (Wish Cottage) was still affected by problems with the fabric.

The ending of the pandemic increased the costs of running SEAQM by 56% to around £85,000 (2021: £54,300), excluding expenditure incurred by the Lewes Development project. Notable increases related to insurance premiums, the costs of electricity and gas, the engagement of a childrens’ worker at Lewes and the need to cover for sickness elsewhere, the hire of premises for increased Quaker Meetings for Worship, course attendance, communications and payments for building surveys. Particularly notable is the increase in insurance premiums consequent upon a 68% increase in the insurer’s valuation of SEAQM’s properties

Taking all these changes together there was a significant excess of receipts over payments, of about £26,200, or £7,400 after excluding the effect of the insurance pay-out. This was in addition to the funds raised for the Lewes development project, and the sale of around 40% of SEAQM’s financial investments. The sharp decline in financial markets since December 2022, which was pretty much the high point, reduced SEAQM’s financial assets by nearly 16% although still leaving significant gains since their purchase in 2019, but meant that despite the significant surplus on unrestricted funds fundraising for the Lewes project overall assets increased by only £14,044. The likelihood that the inflated financial market values had already been taken account in financial planning.

The headline results for the year 2022 can be presented as follows

	2021	2022
Surplus/(deficit) of receipts over payments	£57,540	£71,313
Gains/(losses) on investment revaluations and sales	£43,581	(£57,269)
Total increase / (decrease) in funds	£101,121	£14,044
Total funds at 31 December (excl property values, debtors and creditors)	£953,331	£967,375
Insured value of properties	£4,449,129	£7,489,291

A major factor looking forward are the potential outstanding costs of the Lewes project (less reclaimable VAT) of around £630,000, or around £560,000 taking account of grants available on completion and donations and gift-aid reclaims in 2023. This still leaves some £400,000 plus some substantial loans from local Friends. For a variety of reasons payments for other purposes will significantly exceed receipts in 2023,

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

but once the work at Lewes is complete along with ongoing roofing works and flat remediation at Eastbourne, the receipts and payments should come into balance thereafter especially given the additional income that will be raised from hirings and (probable) renting out of the flat at Lewes, taking advantage of the much enhanced facilities. Taking all these matters into consideration the trustees have concluded that they can be confident that SEAQM is a going concern.

### SEAQM assets

At 31.12.22 the assets of SEAQM constituted:

- Four Friends Meeting Houses held to enable Quaker worship and other activities of Friends and the local community, two of which, at Hastings and Lewes, are permanent endowments (Note 8)
- A Friends Meeting House and three residential properties in Herstmonceux (the Herstmonceux Estate), which constitute a permanent endowment (Note 8).
- Three Restricted Funds as follows:-
  - Income generated by the Herstmonceux Estate, less expenses, which is held as a reserve to cover future costs of maintaining this Endowment. At 31<sup>st</sup> December 2022 the cash balance of this fund was £64,972 (2021: £74,982)
  - A fund representing a bequest from Maurice Burge for the benefit of children and young people at Lewes Meeting. At 31<sup>st</sup> December 2022 the cash balance of this fund was £5,629 (2021: £6,602)
  - A restricted fund representing donations and grants for the Lewes Meeting House Project. At 31<sup>st</sup> December 2022 the cash balance of this fund was £117,584 (2021 - £71,077)
- Current assets (financial investments and cash) held as unrestricted reserves to support the future delivery of the purposes of SEAQM. At 31<sup>st</sup> December 2022 these assets were:-
  - Cash at bank - £594,942 (2021: £439,092)
  - Investments - £184,248 (2021: £361,578)

### Reserves Policy

#### *Herstmonceux Estate*

The Trustees’ policy is to maintain a cash balance of at least 4% of the insured value of the Estates properties to cover the upkeep and use of these buildings. The percentage used for the Estate and the Property Fund (see below) has, at least temporarily been reduced from 5% to 4% to reflect the 68% increase in insurance valuations in 2022 which are thought to include risks such as loss of earnings not directly relevant to property upkeep and which constitute a far greater increase than justified by increasing building costs. Even using 4% represents a 34% increase in insured values, which may well be consistent with underlying cost trends. . At 31<sup>st</sup> December, this amounted to £64,900 compared to the £64,972 cash in the fund. During 2022 the Trustees determined that £20,000 of the fund was additional to requirements and using their power in the CIO constitution transferred that amount to the Property Fund,

#### *Other restricted Funds*

- These funds are held solely to be spent to discharge the objects of the funds.

#### *Unrestricted Funds*

Unrestricted funds comprise several designated funds which include SEAQM’s general reserves. The Trustee’s policies for these funds are as follows:-

- An SEAQM **General Fund** and **Funds held by individual Local Meetings** (£121,029). The policy is to hold sufficient cash reserves in these funds to cover twelve months expenditure. The current balances are in many cases substantially higher than this, leaving some reserve to be drawn down as needed to supplement the other funds of SEAQM, with the agreement of Trustees.
- A **Pastoral and Educational Fund** (£30,127). The purpose of this Fund is to enable any significant pastoral or educational needs of members and attenders in SEAQM to be met in line with the charitable objectives of SEAQM. Trustees keep the level of funding under review.

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

- A **Property Fund** (cash - £101,321, investments - £184,248) This fund has two purposes as follows:-
  - To smooth building maintenance and restoration expenditures and ensure that sufficient funds are provided against future risks relating to building deterioration. The policy is that reserves should be at least equivalent to 4% of the insured value of all properties, (other than those in the Herstmonceux Estate). £235,000 is held in this fund for this purpose.
  - To provide against risks to SEAQM finances, identified and managed through the trustees’ risk register in a prudent manner. In particular substantial reserves are held against a fall in financial investments and a year’s loss of rental or hirings income. £45,000 is held in this fund for this purpose. (The £20,000 reserve for loss of investment values has been reduced during 2023 by the sale of held of the funds held at the start of 2023 at approximately the value shown in these accounts). In addition contingency of at least £30,000 is currently needed against cost over-runs on the Lewes project. [This may well mean that the funds held during 2023 will fall below the target reserve figure, necessitating increased revenue from property hiring and rental in future years.]

### **Investments**

Since 2019 the financial investment portfolio has been ordered so as to comply with the revised statement of investment policy approved by SEAQM which seeks to avoid investment in companies involved in fossil fuel extraction or distribution, alongside other longer established ethical criteria and the need for a prudent income flow to support the objects of the charity. The performance of the investments is covered in the financial review above and Note 9 in the accounts. Investment income is also obtained from letting four residential properties which continue to generate a reasonably healthy income (subject to continuing maintenance needs and gaps between tenancies) as well as contributing to the availability of relatively affordable housing in the local community, in one case this was to a refugee family (in line with Quaker social testimony).

### **Plans for future periods**

It is intended that SEAQM and its constituent Local Meetings will continue to provide opportunities to participate in worship in accordance with the Quaker tradition and undertake activities to develop and promote the witness of its members and attenders. Hence considerable emphasis is placed on enabling them and their children to participate in appropriate educational and training events and conferences across the country and beyond, even if this results in increased expenditure.

This report has already referred to the exciting new development for enhancing the sustainability, community value and accessibility of Lewes Meeting House, in a way that is consistent with its grade 2 listed status, and which will incorporate some of the work recently identified as being necessary to address structural issues. Area Meeting agreed to help fund the proposals in March 2020. Planning and design work continued until the start on site in November 2022. In April 2023 the project was re-costed at around £630,000 plus outstanding fees and excluding reclaimable VAT. This constitutes a contingent liability on SEAQM.

Work continues on the re-roofing of Eastbourne Meeting House. This was mostly completed during 2022 and will be finalised during 2023. It had been hoped that re-roofing would stop leakage issues in the flat at this Meeting House but some further work has been needed in 2023. Sewage flooding at Hastings Friends Meeting House in February 2023 has necessitated extensive remedial work. Most but not all of this is being funded by SEAQM’s insurers.

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

From the start of 2019 SEAQM became a Charitable Incorporated Organisation (number 1173819), with a governing document dated 15 January 2017. Previously, SEAQM was constituted by a governing document adopted on 12 January 2008 and amended on 10 July 2010 registered as an unincorporated charity by the Charity Commission (number 1159181) on 12 November 2014. The constitution had been further amended and clarified by a Charity Commission scheme dated 13 October 2016. The main effect of the switch to CIO status was to limit the liability of the trustees and enable the charity to hold assets in its own name.

SEAQM is administered and managed in accordance with the governing document. The members of SEAQM are all those persons whose names are, for the time being, recorded in the official register maintained in accordance with Quaker Faith and Practice. In addition to the members, attenders participate in Meetings for Worship and other activities.

Decision making ultimately lies with SEAQM in properly constituted Meetings for Worship for Business which are currently held at least six times a year in accordance with the Quaker business method. All members of SEAQM may attend and participate in these meetings - attenders may be permitted to observe. SEAQM appoints trustees who, under charity law, have the primary duty of ensuring that finances and assets are properly used and safeguarded and that risks are managed. Other committees of SEAQM, to which some authority is delegated, comprise committees for eldership and oversight (looking after the spiritual and pastoral needs of members and attenders at our Meetings) and Nominations Committee (representatives of constituent Meetings who discern and suggest Friends for appointment within Area Meeting).

Trustees are appointed by SEAQM following nomination by the Nominations Committee. Newly appointed trustees are inducted by reference to the trustees’ terms of reference, provision of past minutes, and support by experienced trustees. Training opportunities, reference materials and on-line resources are made available nationally by the Religious Society of Friends. Trustees met seven times during 2022.

The constituent Local Meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield have a certain amount of autonomy including the day to day care of meeting houses and management of their financial affairs. Their activities are supported and supervised by the trustees, other officers of the area meeting, and by the area meeting itself. Memoranda of understanding, last revised in 2019, specify how Local Meetings and their role-holders exercise their delegated authority.

SEAQM sends a representative to Meetings for Sufferings, the standing governing body of Britain Yearly Meeting between (the annual) Britain Yearly Meeting (BYM). BYM in session is open to all Friends in the country and has ultimate authority for church affairs for Quakers in Great Britain, therefore its decisions have significance for SEAQM. It provides support and resources to SEAQM to assist with its administration and management. The affairs of SEAQM are governed by its publication **Quaker Faith and Practice**. Friends Trusts Limited continues to act as nominee for the properties belonging to SEAQM.

The SEAQM treasuring team helps Local Meetings to comply with their obligations, not least by running a central accounting system (Paxton) which centralises the book-keeping and in turn reduces burdens on Local Meetings and facilitates preparation of SEAQM statutory accounts within statutory time-scales. The Team also seeks to ensure that there are secure and effective financial procedures throughout SEAQM.

#### Risk Management

The trustees reviewed the risks relevant to SEAQM on a regular basis. They have established a strategic risk register to facilitate the management of the risks, which is regularly reviewed by the Trustees. Insurance has been maintained to mitigate the possible consequences of risks and the cover provided has been kept under review to ensure its adequacy. The nine most serious risks identified and overseen by trustees are currently seen as being:

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- **Health and safety and covid-19:** Safety, including fire safety, checks are routinely undertaken at all our Meeting Houses. Special measures were taken to mitigate covid.
- **Safeguarding:** All meetings are expected to observe the SEAQM Safeguarding Policy (which is kept under continual review) and to provide an annual report to trustees providing information about the presence or absence of children and vulnerable adults at meetings, and reporting on conformity to the policy and procedures.
- **Employment:** This is centrally managed to avoid legal or reputational risks materialising.
- **Preventing property damage or deterioration:** In addition to insuring the buildings, these risks are managed through quinquennial surveys and other vigilance including annual reports from each Meeting with its own premises. Substantial reserves are provided against the potentially high costs of renovating our buildings some of which are historic.
- **Meeting premises unsuitable for enabling or promoting Quaker worship:** Accessibility issues have been addressed, in the case of Lewes through improvement project. Suitability and visibility of Meeting venues are kept under review.
- **Control of the expenditures, notably the Lewes development project:** Procedures are in place to ensure that payments are made only when justified and authorised, at fair value, and these have been adapted to provide additional control over the propriety and cashflow of the development project. There is also a reserve against cost over-runs.
- **Investments:** There is always a risk that market movements cause substantial loss of value that cannot be recovered before investments need to be sold to support the work of the charity, which we mitigate, by wide diversification of asset allocation, cashflow planning and reserving against significant loss.
- **Loss of major income source:** SEAQM finances depend largely on donations, room-hire and property rental income, the last two of which are particularly vulnerable to external interruption as the pandemic has shown, requiring the retention of a significant reserve.
- **Filling key positions:** This is a perennial challenge, given a membership that has been slowly declining. SEAM nominations committee mitigate this risk through planning well in advance of need. Trustees are involved in longer term thinking as to how the demands of running a charity can be met more efficiently.
- **Inadequate response to the climate emergency:** See section above on sustainability.

**STATEMENT OF TRUSTEES’ RESPONSIBILITIES**

The Charities Act requires the trustees to prepare, for each financial year, accounts which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those accounts the trustees are required to select suitable accounting policies and then apply them consistently, make judgements and estimates that are reasonable and prudent, and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25/07/2023 and signed on its behalf by:

**Patricia Cockrell (Clerk of Trustees)**  
**John Ashcroft (Area Meeting Treasurer)** .....



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

*Independent examiner's report  
on the accounts*

**Independent Examiner’s Report**

Charity Name <b>SUSSEX EAST AREA QUAKER MEETING</b>		
	<b>Charity no:</b>	<b>1173819</b>

I report to the trustees on my examination of the accounts of the above charity (“the Trust”) for the year ended **31/12/2022**.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Darren Warren FMAAT on behalf of Paxton Examiners	<b>Date:</b>	4 September 2023
61a High Street South, Rushden, Northants, NN10 0RA		

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**



Charity Name <b>Sussex East Area Quaker Meeting</b>	Number <b>1173819</b>
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**CC16a**

**Receipts and payments accounts**

For the period from	Period start date 1.01.2022	To	Period end date 31.12.2022
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**Section A Receipts and payments**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £	2021 £
<b>A1 Receipts</b>	<i>Notes 10-11</i>	<i>Notes 10-11</i>	<i>Note 11</i>		
Voluntary donations	23,684	72,466		96,150	74,723
Gift Aid reclaimed	4,076	6,229		10,305	11,569
Bequests	5,500			5,500	-
Hirings of Meeting Houses	25,489			25,489	10,141
Property rental	5,754		24,110	29,864	24,536
Other investment income	3,345			3,345	3,145
Grants received		24,250		24,250	5,000
Government COVID Support				-	1,228
Insurance pay-out	18,792			18,792	
AAA collections in-year not paid over	18			18	-
Miscellaneous (sales)	381			381	891
<b>Sub total (Gross income)</b>	<b>87,039</b>	<b>102,945</b>	<b>24,110</b>	<b>214,094</b>	<b>131,233</b>
<b>A2 Asset and investment sales, (see Note 9).</b>					
Financial investments	120,061	-		120,061	
<b>Sub total</b>	<b>120,061</b>	<b>-</b>	<b>-</b>	<b>120,061</b>	<b>-</b>
<b>Total receipts</b>	<b>207,100</b>	<b>102,945</b>	<b>24,110</b>	<b>334,155</b>	<b>131,233</b>
<b>A3 Payments</b>					
Expenses, courses, events, etc	971			971	201
Children & young people	387	973		1,360	317
Communications & outreach	2,739			2,739	1,336
Contributions to BYM (Note 3)	3,000			3,000	3,500
Grants made (Note 3)	1,226			1,226	1,707
Insurance	7,591		1,056	8,647	282
Utilities	9,282			9,282	7,367
Hire of premises	4,659			4,659	1,025
Materials, equipment & comm's	3,611			3,611	1,513
Employees and contractors	8,607		691	9,298	8,130
Repairs and maintenance	16,913		2,424	19,337	25,413
Property improvement		56,843		56,843	10,496
Costs of generating funds	6,919		8,389	15,308	-
Miscellaneous	894			894	46
Governance (Note 4)	4,046		1,560	5,606	3,995
<b>Sub total</b>	<b>70,845</b>	<b>57,816</b>	<b>14,120</b>	<b>142,781</b>	<b>64,764</b>
<b>A4 Asset and investment purchases, (see Note 9)</b>					
Financial investments	-	-	-	-	-
<b>Total payments</b>	<b>70,845</b>	<b>57,816</b>	<b>14,120</b>	<b>142,781</b>	<b>-</b>
<b>Net of receipts/(payments)</b>	<b>136,255</b>	<b>45,129</b>	<b>9,990</b>	<b>191,374</b>	<b>131,233</b>
A5 Transfers between funds	19,595	405	20,000	-	-
A6 Cash funds at last year end	439,092	77,679	74,982	591,753	525,284
<b>Cash funds this year end</b>	<b>594,942</b>	<b>123,213</b>	<b>64,972</b>	<b>783,127</b>	<b>656,517</b>

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**Section B Statement of assets and liabilities at 31 December 2022**

Categories	Unrestricted funds	Restricted funds	Endowment fund	Total	2021 total
Details	£	£	£	£	£
<b>B1 Cash funds</b>					
Bank accounts	594,931	123,223	64,972	783,127	591,723
Cash in hand					30
<b>Total cash funds</b>	<b>594,931</b>	<b>123,223</b>	<b>64,972</b>	<b>783,127</b>	<b>591,753</b>

	Unrestricted funds	Restricted funds	Endowment funds
	£	£	£
<b>B2 Other monetary assets (Note 6)</b>			
HMRC (Gift-aid)	1,458	7,534	
Listed Places of Worship Fund			

B3 Investment assets (Note 9)	Fund to which assets belong	Value at 31.12.22	Value at 31.12.21
		£	
Financial investments (equity and bond funds)	Property Fund	184,248	361,578
<b>Total</b>		<b>184,248</b>	<b>361,578</b>

B4 Assets retained for charity's own use (Note8)	Details	Fund to which asset belongs	Insured value
			£
	2 Meeting Houses (unrestricted)	Property Fund	2,913,826
	Meeting House (endowment)	Herstmonceux Estate	729,246
	Meeting House (endowment)	Hastings Meeting House Estate	1,212,819
	Meeting House (endowment)	Lewes Meeting House & Burial Ground Estate	1,740,032
	3 Rental properties (endowment)	Herstmonceux Estate	893,368
	<b>Total</b>		<b>7,489,291</b>

B5 Liabilities (under 12 months) - Note 7	Details	Fund	Amount due at 31.12.22
	TARA examination fee 2022	General	450
	Accounting in 2022	General	400
	Payroll administration	General	87
	Roofing work	Property	780
	Charity collection	Bexhill	18
	Cleaner	Eastbourne	125
	Cleaner	Herstmonceux Estate	110
	<b>Total quantified</b>		<b>1,970</b>
	Constructive liability due to works contracts	Lewes Development Funds	See Note 7

Signed by the Clerk of Trustees and the Treasurer on behalf of all the trustees

Signature	Name	Date of approval
	Patricia Cockrell	25/07/2023
	John Ashcroft	

## Section C: General notes to the accounts

### Note 1: Matters pertaining to the charity as a Charitable Incorporated Organisation

The Trustees can confirm that:

- (1) The CIO has not given any financial guarantees to another organisation
- (2) There are no debts outstanding at the year-end that represent a charge on the assets of the charity

### Note 2: Fund structure

The charity includes three endowment funds arising from the bequests made in the 18th and 19th centuries to finance Friends Meeting Houses in Hastings, Herstmonceux and Lewes, the last of which also includes a burial ground. During 2022 only the Herstmonceux Estate had any income, expenditure or non-property assets, which arose from three rental properties within the Estate. Charity Commission guidance specifies that the income from capital of an endowment should be treated as restricted if there are restrictions upon its use. The constitution of the CIO specifies that such income may only be used to support the upkeep and running of the buildings and Quaker Meeting comprising the Estate, except that money that is surplus to the needs of the Estate may be transferred elsewhere within the charity. During 2022 the Trustees agreed and minuted that £20,000 was surplus to the reserve needed for the Estate and this amount was transferred to the Property Fund. Because of its special status the Estate fund is given a separate column in the accounts ,

The other restricted funds derive from a legacy from Maurice Burge for the benefit of the children and young people of Lewes Meeting, and donations and grants made to support the Lewes Meeting House development project. The other (unrestricted) funds in these financial statements have been earmarked by decision of the Area Meeting in session or Trustees, or relate to the finances of constituent Local Meetings in the Area.

### Note 3: Analysis of grants made during 2022

	2022	2021
	£	£
Individuals		
Britain Yearly Meeting	-3000	3,500
Other Quaker charities	-155	315
Non-Quaker charities	-1071	1,392
Total	-4226	5,207
Amounts to non-Quaker charities over £250:		
<b>Name</b>	<b>Charitable Object</b>	<b>£</b>
Quicken Trust	Alleviation of poverty	881

### Note 4: Analysis of governance costs

There were no trustees' remuneration or other benefits for the year ended 31 December 2022. Payments made (from unrestricted funds) under this heading comprised:

	2022	2021
	£	£
Trustees' expenses		35
Accounting and audit - see Note below	1800	3,840
Costs of investment advice	520	
Property surveys	3,000	
Safeguarding subscription (381)	129	
Bank charges	157	121
Total	5606	3,996

*Note that this does not include the 2021 accounts examination fee of £450 which was paid in 2023*

### Note 5: Acting as agent

During 2022 the following amounts were collected on behalf of other organisations.

	2022	2021
	£	£
Britain Yearly Meeting		0
Other Quaker Bodies	22	50
Other Bodies	264	0
Total	286	50

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 6: Debtors & pre-payments** The only material amounts outstanding at 31 December 2022 constituted gift aid claims payable by HMRC for £8,992, and a refund of VAT to be paid by the Listed Places of Worship grant scheme. There were no material pre-payments.

**Note 7: Liabilities** Materialised liabilities are disclosed at B5 in the Statement of Assets & Liabilities

Additionally, there was a **constructive liability** represented by the contracted costs of the development work at Lewes Meeting House, payable by instalments. The contract amount was valued at April 2023 at £747,482 including VAT of which some £24,000 had already been paid in 2022. Nearly all the VAT is recoverable by way of a heritage buildings grant scheme. Additionally over £20,000 in of professional fees will be payable in 2023. Assuming anticipated reclaim of VAT the net contingent liability is around £635,000 although some of this will not become due until 2024.

**Note 8: Valuation of properties**

Valuations are based on upratings of insured values undertaken by SEAQM's insurance brokers, Edwards.

	£
Bexhill Friends Meeting House	1,030,674
Eastbourne Friends Meeting House (incl flat)	1,883,152
Hastings Friends Meeting House	1,212,819
Herstmonceux Friends Meeting House	729,246
Lewes Friends Meeting House (incl flat)	1,740,032
Penn and Friends Cottages Herstmonceux	893,368
<b>Total</b>	<b>7,489,291</b>

The valuations were substantially increased (by some 68%) during 2022, which may in part reflect non-building related risks such as loss of income, for which a large claim was paid in 2022.

**Note 9: Financial assets (held in the Property Fund)**

The financial investments of SEAQM have since 2019 been held in an ethically screened portfolio constructed upon the advice of Investing Ethically.

There is now no requirement to itemise investments held, but the proportionate breakdown can be found in the 2021 Trustees Reports and Accounts (Note 10), Summary figures are below.

Purchase price	Value at 31.12.21	Sale proceeds during 2022	Value at 31.12.22	Gain/Loss on investments in 2022
£	£	£	£	£
270,000	361,578	120,061	184,248	-57,269

During 2022 approximately 40% of the investments were sold in proportion to the previous holding. A further sale was made in February 2023 (again proportionately) without incurring any material further losses. The April 2023 market value of the residue shows a 3% increase. The fall in value during 2022 should be seen in the context of the (paper) gain of £43,581 made during 2021 and the severe market downturn during 2022. The market value plus sale proceed were at 31.12.22 still £34,309 (12.7%) higher than the purchase price in 2019. In addition to this gain investment income has been received during the period.

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 10: Summarised Local Meeting Finances by Fund**

	Bexhill	Eastbourne	Hastings	Herst- monceux	Lewes, general	Polegate	Rye, general	Rye, Ella Roff	Seaford	Uckfield	Total un- restricted	Lewes, M Burge *
	£	£	£	£	£	£	£	£	£	£	£	£
Receipts	9361	9427	9883	2473	20891	61	1816		3165	1689	58766	
Payments	-1981	-8048	-4987	-3039	-12463	-35	-994	-416	-2851	-1691	-36505	-973
Transfers within AM	1400	1400	2150	-200	-2120		-500		-2000	-400	-270	
Surplus for year	8780	2779	7046	-766	6308	26	322	-416	-1686	-402	21991	-973
Bfwd balance	4438	12212	9245	2398	18625	384	977	11041	16087	3742	79149	6602
Closing balance	13218	14991	16291	1632	24933	410	1299	10625	14401	3340	101140	5629

Note: Maurice Burge Fund is restricted

None of the Funds held, bought or sold investments.

Any significant debtors or creditors are outlined in Notes 6 and 7 above

**Note 11: Summarised Area Meeting Funds**

	General	Property	Pastoral & Education	Lewes Dev Fund un- restricted	Total un- restricted	Lewes Dev Fund restricted	Herst- monceux Estate
	£	£	£	£	£	£	£
Receipts	19227	8356	32	658	28273	102945	24110
Payments	-13867	-20466		-7	-34340	-56843	-14120
Transfers within AM	-105	-30000		50000	19895	405	-20000
Surplus for year	5255	-42110	32	50651	13828	46507	-10010
Loss on investments		-57267			-57267		
Bfwd balance	14634	384946	30095	291814	721489	71077	74982
Closing balance	19889	285569	30127	342466	678051	117584	64972
Bank & cash	19889	101321	30127	342466	493803	117584	64972
Investments		184248			184248		
Net Assets	19889	285569	30127	342466	678051	117584	64972

Note: the Herstmonceux Estate is a permanent endowment

Any significant debtors or creditors are outlined in Notes 6 and 7 above

**SUSSEX EAST AREA QUAKER MEETING**

England & Wales - Charity number 1173819

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# Accounts

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**SUSSEX EAST AREA QUAKER MEETING  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**



**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**CHARITY NUMBER** 1173819

**Principal address**

Friends Meeting House, Friars Walk, Lewes, East Sussex BN7 2LE

**Trustees**

John Ashcroft	
Anthony Biggin	(appointed 13.3.21)
Patricia Cockrell	
Alex Francis	(appointed 8.5.21)
Harvey Gillman	
Wendy Taylor	(appointed 11.9.21)
Alan Thompson	(released 30.10.21)
Anthony Webster	(released 12.6.21)

**Officers during 2021**

Area Meeting Clerk:	Peter Aviss
Membership Clerk:	Peter Bolwell
Clerk of Trustees:	Patricia Cockrell
Treasurer:	John Ashcroft
Assistant Treasurers:	Philip Cooper, Alex Francis and Tim Reynolds

**Properties’ Nominee**

Friends Trusts Ltd, 173-177 Euston Road, London, NW1 2BJ. (Registered Charity No. 237698)

**Independent Examiner**

Paxton Independent Examiners  
61a High Street South, Rushden, Northants, NN10 0RA

**Bankers**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
Cooperative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP.  
HSBC PLC, 94 Terminus Road, Eastbourne, East Sussex BN21 3ND  
Nationwide Building Society, P.O.Box 250, Delf House, Skelmersdale, WN8 6WT  
NatWest Bank, 49 High Street, Uckfield, East Sussex TN22 1AN  
Santander UK PLC, 124-126 Terminus Road, Eastbourne, East Sussex BN21 3AJ  
Triodos Bank NV, Brunel House, 11 The Promenade, Bristol, BS8 3NN.

**Cover pictures: Fund-raising social event in the Lewes Friends Meeting House garden, and some Rye Friends at the close of their Meeting for Worship in the Tilling Green Centre.**

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Bexhill Friends Meeting House**



# SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

## REPORT - SUMMARY

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. They have prepared this report and financial statements in accordance with SORP 2005 on the Receipts and Payments basis using the template CC16a published by the Charities Commission and with the guidance on reporting issued by the Quaker Stewardship Committee of Britain Yearly Meeting. Sussex East Area Quaker Meeting (SEAQM) has since 2019 been a Charitable Incorporated Organisation (CIO) which replaced the previous unincorporated charity Sussex East Area Quaker Meeting (Charity Number: 1159181). Neither the governance nor the objects or activities of the charity changed. The annual reports and accounts for 2018 and earlier are available upon request from the trustees.

In summary, 2021 continued to be dominated by the **covid-19 pandemic**. The Area Meeting continued to meet the challenges of delivering Quaker worship and holding our Quaker communities together at a time of risk and frequently changing regulation and guidance. We met these challenge in particular through the institution by most Meetings of on-line and/or blended Meetings for Worship (with Friends and the Meeting Room together on zoom) taking advice from Britain Yearly Meeting. Trustees continued to work with Local Meetings on measures to be taken at our Meeting Houses to enable their continued safe and legal use, based on risk assessments, overseen by Local Meeting covid-risk groups liaising with a named trustee, in particular ensuring social distancing and mask-wearing. Community hirings were enabled to re-start from the middle of the year, with suitable precautions.

The financial effects were slightly less than 2020 as hirings income rose, but donations to general funds less so. Expenditure rose but not to pre-pandemic levels. Other sources of income held up well as did the value of investments. Planning and fundraising for a major development at Lewes Meeting House continued, with well over half the sum needed already raised or earmarked after a successful year for fundraising.

## OBJECTIVES AND ACTIVITIES

South East Area Quaker Meeting (SEAQM) 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, commonly called Quakers.

The principal activity is the arrangement and holding of Meetings for Worship in the constituent meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield. To enable such worship, SEAQM arranges for the maintenance and good order of the fabric of the five Meeting Houses for which it is responsible, as well as ancillary services such heating, lighting and cleaning, including the employment of cleaners. These Meeting Houses are at Bexhill, Eastbourne, Hastings, Herstmonceux and Lewes. It hires premises to enable worship at Rye, Seaford and Uckfield, and has free use of a room at the Bernhard Baron Cottage Homes (Polegate). In normal times, most Meetings can provide for children and young people alongside appointed Meetings for Worship, and indeed Lewes has re-started regular Sunday childrens’ Meetings..

SEAQM provides financial support to Friends in the area to enable them to attend Meetings and to participate in educational and other events organised by and for Quakers. It also provides financial support to Friends to undertake other activities and to other organisations in accordance with the convictions of the Society. Financial contributions are made to Britain Yearly Meeting of the Religious Society of Friends, other Quaker bodies and other charities with purposes consonant with those of SEAQM.

### Public Benefit

Our Meetings for Worship, physical or on-line, are open to the public and we do not restrict access to our faith or communities. We make invitations to the public to participate in our silent worship tradition. When opportunities arise, we reach out into our local communities to inform members of the public about the nature of Quakerism and the opportunities that it provides. The Meeting Houses are usually made available for

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

public hire at reasonable rates so that they may be used to benefit local community groups including those of other faiths. The Meeting House garden at Lewes is freely accessed by the community.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Advancement of religion**

During 2021 SEAQM met for Meeting for Worship for Business on seven occasions, all held online using zoom. An average of 20 Friends attended the meetings. An afternoon study session on membership was held in February via Zoom. This was led by Chris Lawson of Lewes Meeting, and 35 Friends took part. Recommendations were taken forward to produce a *Journey into Membership* pamphlet for SEAQM to use, and to clarify our procedure for process of membership. In May reports from our Sustainability Group and our Quaker Chaplain were presented. In September our TARA was accepted by the Meeting. At November’s meeting the programme for 2022 was presented and accepted. Over the year eleven deaths were recorded (two from late 2020); 1 transfer in and no transfers out; 2 Friends were brought into membership.

The nine constituent Local Meetings have continue to meet the challenges that the pandemic has posed to advancing and sustaining Quaker worship, community and witness, in a variety of ways summarised below.

#### **Bexhill**

Bexhill Quakers continued to meet together throughout 2021. We have been happy to be joined from time to time by Friends from other meetings and various enquirers. We were sad to lose Tony Hedges shortly after he reached his centenary; Tony was a founder member of Bexhill Quaker Meeting and had served in various roles since before most of us could remember! The ASPIRES reading room continues in use and we have agreed to a few other hirings. The Meeting may not continue with hiring out the building because of a limited number of Quakers, heavily committed elsewhere, and renting is labour-intensive.

#### **Eastbourne**

Eastbourne Quakers continued to use Zoom blended with in-person worship (when permitted by Covid-19 restrictions) throughout 2021. Our numbers have fluctuated, but we have enjoyed the company of several Friends who have not worshipped with us for a long time, re-joining our fold. Financially we have struggled. Fortunately we have had regular donations from some of our group, both financial and in kind. Our hirings have gradually increased and with our latest group, our finances have started to recover gradually. We have been fortunate to have a large screen monitor donated to us by Sussex Police, from the Police Property Act Fund. This fund is available to any of our Meetings that have a separate bank account, up to £500 per Meeting. We have been unable to donate to any of our chosen charities through lack of funds. We have had part of our roof repaired and await part two. Trustees have taken professional advice on the cracks in the front of the building: these are not considered to be a sign of necessary urgent repair.

#### **Hastings**

The Meeting continued to fulfill its charitable objective providing public worship in the Quaker tradition throughout 2021. The pandemic has highlighted the importance of Meeting for Worship in our Quaker Community challenging individual preferences as to location and setting whether it be virtual on Zoom, in the open air in the park or in the Meeting House. Much discussion took place around the idea of combining physical and virtual gatherings for Meeting for Worship and in 2022, with the support of trustees and Area Meeting, Premises Committee undertook the work to accomplish this end, successfully conducting a trial of Blended Meeting for Worship for Business on 3<sup>rd</sup> April 2022. The year was marred by three deaths of weighty Friends during that period, Saskia Hart, Tony Hedges (who latterly attended Bexhill Meeting) and Mary Roslin all of whom will be sadly missed for their quiet ministry. Mary’s untimely demise left a big gap in the eldership of the meeting since she was leading the way forward for a spiritual review involving everyone in the local Quaker Community. It is now intended to happen in Autumn 2022.

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

In line with the “simpler meetings” philosophy, the local administration is handled by a clerkship team which involves the Local Meeting treasurer. Area Meeting elders continue their support for Hastings Meeting together with the Local Support Worker Ruth Audus, until such time as Hastings Meeting can find spiritual nurture within its own community. Worship continued on Sunday mornings with two options, either using the "zoom" platform to hold a "virtual" Meeting for Worship over the internet from Friends’ own homes, or meeting either in the local park or in someone's house if a Friend was unable to go outdoors some kind of physical disability. Monthly Meetings for Worship for Business have been held each month using the zoom platform to enable essential administration. Attempts to use Zoom to hold social meetings among local Friends attracted declining interest, and were largely abandoned. Various local Friends have met socially to keep in touch and support each other, and some gathered weekly in a poetry reading group. The Local Meeting took out a Zoom subscription, and trained up several Friends to host zoom meetings. The unlimited access this provides has enabled additional mid-week Meetings for Worship on Wednesday evenings. We have also kept local Friends in touch with each other by means of a Local Meeting newsletter which is produced monthly, with contributions ranging from the practical to the spiritual to the purely literary or poetic.



### Herstmonceux

Herstmonceux Friends have been meeting by zoom and in the Meeting House every 1st and 3rd Sunday of the month, with usually up to six Friends, including those on zoom. We continue to take Covid precautions with masks and social distancing. We were informed during the summer that an inspection was being carried out to assess the value of the Herstmonceux Estate, should it be decided that the Meeting House be closed.. As Herstmonceux is not easily accessible, it was thought Hailsham might attract more members, so we agreed to hire a small hall at Summerheath Road on the 2nd and 4th Sundays to worship from 10 - 11am

Friends decided to hold an extraordinary meeting in October to discuss the future of the Meeting House. We would dearly love to keep this building and the Meeting decided to try to make it more welcoming and attractive for local hirers. The only place available in Herstmonceux is the Village Hall which is not suitable for small groups. We feel that this might supply local needs and decided to advertise this in the parish magazine and information bureau. Firstly, though we would need to carry out a risk assessment and ensure that everything is up to date as far as insurance is concerned. So we have worked hard to achieve this. The Quinquennial survey is due to take place in 2022 and all other work will be carried out then. The first step was much cleaning and clearing of furniture. We sold five of the old pews and discarded the piano which has considerably improved the space. A generous donation was made to help with the renovations. We have hopes of a successful future with both our venues from 2022, coming together in the light of our worship to support each other.

### Lewes

Lewes Meeting, with help from a risk group established to offer advice, has been able to return a more normal state, as the regulations and risk arising from the Covid 19 pandemic have diminished. On Sunday mornings, restrictions on the number of Friends in the Meeting Room have been relaxed and after Meeting refreshments re-started. The Meetings have continued to be blended with Friends worshipping on zoom, enabling Friends to join our worship who would otherwise be prevented. In the warmer months Friends have also worshipped in the Meeting House garden, which remains attractive thanks to the work of the meetings garden group. Meetings for Worship have



## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

also been restored to Sunday evenings and Wednesday lunchtimes. Provision of children’s Meeting on Sunday mornings has re-started. The Resident Friends were involved in all these activities and ensuring that the Meeting House is clean, safe and ordered.



During this period the Meeting has been able to welcome many new faces and some Friends returning from isolation, whilst the Meeting’s six pastoral circles have maintained links with those Friends unable to otherwise join in the life of the Meeting.

The pandemic limited opportunities for fellowship face-to-face but the discussion group and poetry and music evenings and other ad hoc events continued by zoom. And there have been opportunities to chat over hot drinks after Meeting for Worship at both Meeting House and on zoom. There have been two parties in the garden, with open-sided gazebo to provide some protection from the weather.

These have helped to raise funds for the Meeting House

development as have sales of books as the Meeting House library is re-organised ready for its new home.

The development project itself has advanced with the fine detail being agreed and specified, with a view to contactors starting work in Autumn 2022. Much fund-raising has already taken place to make this a reality and more is in hand. The Meeting has always sought to contribute to the life of the town and district, and to this end the hiring out of the Meeting House to a variety of groups, re-started in September 2021. More recently, it has been agreed that the Meeting House be available on Saturdays as a social centre for Ukrainian refugees settling in the district.

### **Polegate**

The Meeting suffered a devastating effect as Covid struck and lockdown was declared. Friends living in the cottages were not allowed to meet Friends who lived in the main building, effectively splitting the meeting into two. Discussion groups were abandoned and Polegate Friends focused on worship on Wednesdays and Sundays. The Clerk was unable to visit, but kept in touch by e-mail and telephone. We used paragraphs from Quaker Faith and Practice each week to help us ‘tune in’ to each other for Meeting for Worship.

Whenever any resident was found to be infected with Covid, residents were restricted to their rooms or cottages. Bernhard Barron Cottage Homes was following government guidelines, as it continues to do today. When lockdown restrictions were eased, those Friends in the cottages were able to meet in the Peace Garden, sitting on suitable spaced benches whilst friends in the main building meet in the Quiet Room, observing social distancing. When the weather turned less favourable, the ‘cottagers’ were able to hold their Meetings for Worship in a marquee. As the Quiet Room was set up so that visitors could meet with residents in relative safety, those few Friends in the main building held their Meetings for Worship in the East Wing Lounge. During 2022 the Meeting was finally allowed to meet all together (excluding the Clerk) in the East Wing Lounge, until another resident tested positive for Covid, requiring everyone to isolate for the two more weeks! Also occasionally Polegate Meeting has been asked to lead the afternoon ecumenical service in the Homes, where we seek to share something of the way Quakers worship by having short periods of silence.

Our Friends Wilf Hayler died from Covid in February 2021. More positively the Meeting has gained a Friend from Westminster Meeting.

### **Rye**

From the beginning of 2021, Rye’s Meetings for Worship were held on zoom, because of Government Covid 19 restrictions on Meeting at Tilling Green Centre. Gradually these restrictions were eased and we came back to the Centre, in late spring, following safety instructions from the Trustees. However, further restrictions were imposed at the end of the year so that we had to go back to using zoom again. This year, our Meetings continue in person at Tilling Green Centre, with occasional Meetings on zoom, for those who could not attend. During the year we held an occasional discussion group. We have a representative on Rye Churches Together and are now beginning to advertise locally to make Quaker better known.

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

### Seaford



Seaford Meeting was overshadowed in 2021 by the deaths of five Friends, none directly due to Covid 19. We developed skills in organising memorial meetings. Several Friends moved away, either to different parts of the country or felt that Quakers was not quite right for them. We started face to face Meetings at Seaford Baptist Church, albeit in an afternoon. These continued for several months until our regular meeting place, The Little Theatre, was able to open again. A Peace Vigil was held in the Peace Garden, adjacent to the Crouch in Seaford, to celebrate UN International

Day of Peace on September 21st. It was well attended. We explored the possibility of blended Meetings and these have come to fruition in 2022.

### Uckfield

The Meeting did not meet up for Meeting for Worship at Luxford Hall until the end of May 2021 because of Covid restrictions. Before this, we kept in contact via email and WhatsApp. We wore masks and followed the cleaning procedure according to the Luxford Hall rules. We started our monthly visits to Holy Cross Priory (Cross-in-Hand) again on 15th October, for Meeting for Worship for any people who wished to attend, (including Judith McFarlane, who lives in a flat there.) On December 12th, we had a Christmas party after Meeting, with music provided by ourselves, including piano, cello and singing.

### Financial support to Friends and good causes

Financial support totalling around £500 [2020: £1,900] has been provided to many SEAQM Friends to attend courses, events for spiritual development, attend Meeting for Worship or meet pastoral needs. Where Friends have been appointed (and supported) to attend events of wider interest, they have reported back at a suitable opportunity. We were once again able to support the attendance of a young person at Quaker summer events for young people, taking place once more in person. Donations of £3,500 2020: (£12,245) have been made to Britain Yearly Meeting, and some smaller donations of £1,707 (2020: £2,187) were made to other Quaker and non-Quaker causes of vital interest for the advancement of Quaker testimonies.

### Meeting Houses and other properties

The programme of quinquennial surveys of the Meeting Houses and other properties was continued. Trustees have worked with Local Meeting Friends and premises committees to undertake works necessary for the maintenance of the fabric of the properties identified by the surveys and other means. The major area current areas of expense related to re-roofing at Eastbourne Meeting House and electrical and fire safety works at Eastbourne and Lewes, mostly expended during 2021. Some further items have been identified by the 2022 survey of Herstmonceux Meeting House and cottages.

By far the largest project now in hand is a project to improve the accessibility, sustainability and usability of Lewes Friends Meeting House, including the remediation of significant structural and damp issues in this listed building. Design work has been ongoing for several years and although planning permission was received in 2019, further changes to the design resulted in its being re-submitted in 2021 and 2022. The core of the development is intended to be a new enclosed passage-way running most of the length of the rear of the building so as to provide covered level access to all parts of the ground floor from an attractive new entrance lobby. This would involve re-siting of toilets and demolition of a small 1970's extension no longer fit for purpose. Some re-modelling of the first floor flat is also planned. Whilst it has been agreed that earmarked legacies and SEAQM reserves should be applied to cover around half the cost, as of June 2022 around £80,000 more is needed to enable the project to be executed. Fundraising began in April 2020 and by June 2022 had raised around £119,000.

### Sustainability

The paper, 'Sustainability steps and Quaker meeting houses', drafted by Huw Davies in May 2019 was sent out to all meetings with Meeting Houses together with the stewardship committee's form for annual

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

inspections of meeting houses. Later a questionnaire concerning sustainability was sent by the newly established Area Meeting sustainability group to all Local Meetings. Those which did not have their own property were asked to consider how the places they met for worship might be improved. So far these initiatives have elicited two responses. Hastings had a new boiler fitted sometime ago and invested in heavy drapery curtains to retain the heat whilst Friends, always considering green issues in the Meeting House have been collecting compostable waste and using recycled paper towels etc. The central heating is set at 16 C when the building is empty and the loft has been insulated. Herstmonceux Meeting is considering installing double glazing.

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### Employees

Trustees continue to oversee the conditions for all SEAQM employees to ensure legal and moral compliance. At the end of 2021 SEAQM had one employee each at Eastbourne and Hastings. To ease the burden on local meetings, trustees continue to engage Hastings Voluntary Action to assist with payroll operations including reporting to HMRC. The Hastings employee was furloughed for a significant part of 2021 and grants totalling £1,228 were received from the Government’s Coronavirus Job Retention Scheme (£1,587 in 2020). A childrens’ worker at Lewes is being engaged as an employee during 2022.

### Volunteers

The successful operation of SEAQM depends on Friends giving freely of their time. It would be an impractical burden to formally record the time as this would require the volunteers giving even more time. However, the number of hours given in the course of a year is considerable. SEAQM and its constituent Local Meetings are run with the support of numerous unpaid officers including clerks, treasurers, assistant treasurers, collectors, elders, overseers, trustees, delegates, committee members, newsletter and website editors, hospital and prison visitors and chaplains, caterers etc. In addition, members and attenders provide support through their participation in meetings for worship for business.

## FINANCIAL REVIEW

### Financial out-turn and going concern

The Area Meeting Treasurer has managed the accounts prudently and kept the trustees updated with the state of SEAQM’s finances. In 2021 the main sources of income were donations from Friends and rental income from residential properties, supplemented by some income from investments and grants and somewhat reduced income from hiring out Meeting Houses due to the pandemic. Overall income was about 20% down on 2020, before taking account of the £64,000 raised for the Lewes project. Hirings income, much reduced by the pandemic, recovered by about 20%, but donations fell a bit further whilst income from the rental of investment properties was reduced by over 25% mainly due to problems with Wish Cottage.

On the other hand, the expenditure required to maintain the meeting houses and meet other needs identified by the Area Meeting (excluding costs of the Lewes development) fell by nearly 15% (on top of a 30% fall the previous year), although the underlying figure would have been significantly higher (and close to the 2020 level) had 2021’s insurance premium not been paid in 2020 and some payments in late 2021 delayed into the following year. Hence there was a significant excess of receipts over payments, of about £12,500, in addition to the funds raised for the Lewes development project, and augmented by a third consecutive good year for financial investments.

The headline results for the year 2021 can be presented as follows

	2020	2021
Surplus/(deficit) of receipts over payments	£16,433	£57,540
Gains/(losses) on investment revaluations and sales	£32,609	£43,581
Total increase / (decrease) in funds	£49,042	£101,121
Total funds at 31 December (excl property values, debtors and creditors)	£843,282	£944,403
Insured value of properties	£4,212,276	£4,449,129

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

With the continued removal of covid-related restrictions and increased property maintenance works, spending is expected to increase significantly during 2022, lagged by increasing receipts. The anticipated deficit of income against running costs, which may continue at a lower level into 2023, can be comfortably financed from reserves – see next section. The intention is that the Lewes development project will be financed from funds set aside or pledged specifically for the project and hence should not jeopardise the overall financial position of SEAQM. Nonetheless, a reserve is provided against unfunded cost over-runs. Taking all these matters into consideration the trustees have concluded that they can be confident that SEAQM is a going concern.

### SEAQM assets

At 31.12.21 the assets of SEAQM constituted:

- Four Friends Meeting Houses held to enable Quaker worship and other activities of Friends and the local community, two of which, at Hastings and Lewes, are permanent endowments (Note 8)
- A Friends Meeting House, and three residential properties in Herstmonceux (the Herstmonceux Estate), which along with accumulated income from renting out these properties constitute a permanent endowment (Note 8). At 31<sup>st</sup> December 2021 the cash balances in this endowment totalled £74,982 (2020 - £57,628) (Note 14).
- Two Restricted Funds (Note 14) as follows:-
  - A fund representing a bequest from Maurice Burge for the benefit of children and young people at Lewes Meeting. At 31<sup>st</sup> December 2021 the cash balances of this fund was £6,602 (2020 - £6,602)
  - A restricted fund representing donations and grants for the Lewes Meeting House Project. At 31<sup>st</sup> December 2021 the cash balances of this fund was £71,077 (2020 - £14,162)
- Current assets (financial investments and cash) held as unrestricted reserves to support the future delivery of the purposes of SEAQM. At 31<sup>st</sup> December 2021 these assets were:-
  - Cash at bank - £439,092
  - Investments - £361,578

### Reserves Policy

#### *Herstmonceux Estate*

The Trustees’ policy is to maintain a cash balance of at least 5% of the insured value of the Estates properties to cover the upkeep and use of these buildings. At 31<sup>st</sup> December, this amounted to £40,000 compared to the £74,982 cash in the fund. The Trustees will be giving consideration to declaring part of these funds surplus to requirements and transfer this to other SEAQM funds

#### *Restricted Funds*

- Maurice Burge Fund. Due to Covid there has been minimal activity on this Fund over the last two years. The Trustee’s will review their policy regarding this Fund over the coming year
- Lewis Meeting House Project. The cash in this Fund is solely for the benefit of the that project.

#### *General Fund (unrestricted)*

The General Fund comprises a number of unrestricted sub-funds. These sub-funds, the related cash balances at 31<sup>st</sup> December 2021 and the Trustee’s policies for these funds are as follows:-

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

- A General Fund and Funds held by individual local meetings (£93,813). The policy is to hold sufficient cash reserves to cover twelve months expenditure. The current cash balance on this fund is high due to the impact of Covid. The situation will be reviewed during the current year.
- A Pastoral and Educational Fund (£30,095). The purpose of this Fund is to enable any significant pastoral or educational needs of members and attenders in SEAQM to be met in line with the charitable objectives of SEAQM. Trustees are currently reviewing the level of funding for the current year against demand on this Fund
- A Property Fund (cash - £23,370, investments - £361,578) This fund has three purposes as follows:-
  - To smooth building maintenance and restoration expenditures and ensure that sufficient funds are provided against future risks relating to building deterioration. The policy is that reserves should be at least equivalent to 5% of the insured value of all properties, (other than those in the Herstmonceux Estate). £185,000 is held in this fund for this purpose.
  - To provide against medium to long term risks to SEAQM finances, identified and managed through the trustees’ risk register in a prudent manner. In particular substantial reserves are held against a fall in financial investments and any possible over-spend on the Lewes Development Project as well as a year’s loss of rental or hirings income. £120,000 is held in this fund for this purpose.
- A further £80,000 (based on the December 2021 investment valuation) is currently unallocated and represents a contingency for the potential use by the Lewes Development project and to cover against a possible fall in the value of SEAQM’s investments during the period of this project..

### **Investments**

During 2018 and 2019 the financial investment portfolio was re-ordered so as to comply with the revised statement of investment policy approved by SEAQM which seeks to avoid investment in companies involved in fossil fuel extraction or distribution, alongside other longer established ethical criteria and the need for a prudent income flow to support the objects of the charity. During 2021 these investments appreciated in value by some 14%, although their value has since fallen substantially.

Investment income is also obtained from letting four residential properties which continue to generate a reasonably healthy income (subject to continuing maintenance needs and gaps between tenancies) as well as contributing to the availability of relatively affordable housing in the local community, in one case to a refugee family (in line with Quaker social testimony).

### **Plans for future periods**

It is intended that SEAQM and its constituent Local Meetings will continue to provide opportunities to participate in worship in accordance with the Quaker tradition and undertake activities to develop and promote the witness of its members and attenders. Hence considerable emphasis is placed on enabling them and their children to participate in appropriate educational and training events and conferences across the country and beyond, even if this results in increased expenditure.

This report has already referred to the exciting new development for enhancing the sustainability, community value and accessibility of Lewes Meeting House, in a way that is consistent with its grade 2 listed status, and which will incorporate some of the work recently identified as being necessary to address structural issues. Area Meeting agreed to help fund the proposals in March 2020 and set aside £300,000 for this purpose, which could be augmented (see reserves policy). Planning and design work has continued since towards a planned start on site in September 2022. In May 2022 the project was re-costed at around £600,000 including fees and some items that will probably be cut from scope to keep the project affordable. .

Expenditure of around £20,000 on the re-roofing of Eastbourne Meeting House was agreed during 2021 but will not be completed until later in 2022. .

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

From the start of 2019 SEAQM became a Charitable Incorporated Organisation (number 1173819), with a

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

governing document dated 15 January 2017. Previously, SEAQM was constituted by a governing document adopted on 12 January 2008 and amended on 10 July 2010 registered as an unincorporated charity by the Charity Commission (number 1159181) on 12 November 2014. The constitution had been further amended and clarified by a Charity Commission scheme dated 13 October 2016. The main effect of the switch to CIO status was to limit the liability of the trustees and enable the charity to hold assets in its own name.

SEAQM is administered and managed in accordance with the governing document. The members of SEAQM are all those persons whose names are, for the time being, recorded in the official register maintained in accordance with Quaker Faith and Practice. In addition to the members, attenders participate in Meetings for Worship and other activities.

Decision making ultimately lies with SEAQM in properly constituted Meetings for Worship for Business which are currently held at least six times a year in accordance with the Quaker business method. All members of SEAQM may attend and participate in these meetings - attenders may be permitted to observe. SEAQM appoints trustees who, under charity law, have the primary duty of ensuring that finances and assets are properly used and safeguarded and that risks are managed. Other committees of SEAQM, to which some authority is delegated, comprise committees for eldership and oversight (looking after the spiritual and pastoral needs of members and attenders at our Meetings) and Nominations Committee (representatives of constituent Meetings who discern and suggest Friends for appointment within Area Meeting).

Trustees are appointed by SEAQM following nomination by the Nominations Committee. Newly appointed trustees are inducted by reference to the trustees’ terms of reference, provision of past minutes, and support by experienced trustees. Training opportunities, reference materials and on-line resources are made available nationally by the Religious Society of Friends. Trustees met seven times during 2020.

The constituent Local Meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield have a certain amount of autonomy including the day to day care of meeting houses and management of their financial affairs. Their activities are supported and supervised by the trustees, other officers of the area meeting, and by the area meeting itself. Memoranda of understanding, last revised in 2019, specify how Local Meetings and their role-holders exercise their delegated authority.

SEAQM sends a representative to Meetings for Sufferings, the standing governing body of Britain Yearly Meeting between (the annual) Britain Yearly Meeting (BYM). BYM in session is open to all Friends in the country and has ultimate authority for church affairs for Quakers in Great Britain, therefore its decisions have significance for SEAQM. It provides support and resources to SEAQM to assist with its administration and management. The affairs of SEAQM are governed by its publication **Quaker Faith and Practice**. Friends Trusts Limited continues to act as nominee for the properties belonging to SEAQM.

The SEAQM treasuring team helps Local Meetings to comply with their obligations, not least by running a central accounting system (Paxton) which centralises the book-keeping and in turn reduces burdens on Local Meetings and facilitates preparation of SEAQM statutory accounts within statutory time-scales. The Team also seeks to ensure that there are secure and effective financial procedures throughout SEAQM.

### Risk Management

The trustees reviewed the risks relevant to SEAQM on a regular basis. They have established a strategic risk register to facilitate the management of the risks, which is regularly reviewed by the Trustees. Insurance has been maintained to mitigate the possible consequences of risks and the cover provided has been kept under review to ensure its adequacy. The nine most serious risks identified and overseen by trustees are currently seen as being:

- **Health and safety and covid-19:** Safety, including fire safety, checks are routinely undertaken at all our Meeting Houses. Special measures taken to mitigate covid risk have already been described.
- **Safeguarding:** All meetings are expected to observe the SEAQM Safeguarding Policy (which is being

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

reviewed) and to provide an annual report to trustees providing information about the presence or absence of children and vulnerable adults at meetings, and reporting on conformity to the policy and procedures.

- **Employment:** This is centrally managed to avoid legal or reputational risks materialising – page 8.
- **Preventing property damage or deterioration:** In addition to insuring the buildings, these risks are managed through quinquennial surveys and other vigilance including annual reports from each Meeting with its own premises. Substantial reserves are provided against the potentially high costs of renovating our buildings some of which are historic.
- **Meeting premises unsuitable for enabling or promoting Quaker worship:** Accessibility issues have been addressed, in the case of Lewes through improvement project. Suitability and visibility of Meeting venues are kept under review.
- **Control of the expenditures, notably the Lewes development project:** Procedures are in place to ensure that payments are made only when justified and authorised, at fair value, and these have been adapted to provide additional control over the propriety and cashflow of the development project. There is also a reserve against cost over-runs.
- **Investments:** There is always a risk that market movements cause substantial loss of value that cannot be recovered before investments need to be sold to support the work of the charity, which we mitigate, by wide diversification of asset allocation, cashflow planning and reserving against significant loss.
- **Loss of major income source:** SEAM finances depend largely on donations, room-hire and property rental income, the last two of which are particularly vulnerable to external interruption as the pandemic has shown, requiring the retention of a significant reserve.
- **Filling key positions:** This is a perennial challenge, given a membership that has been slowly declining. SEAM nominations committee mitigate this risk through planning well in advance of need. Trustees are involved in longer term thinking as to how the demands of running a charity can be met more efficiently.
- **Inadequate response to the climate emergency:** Ongoing mitigations covered in the section above on sustainability.

**STATEMENT OF TRUSTEES’ RESPONSIBILITIES**

The Charities Act requires the trustees to prepare, for each financial year, accounts which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those accounts the trustees are required to select suitable accounting policies and then apply them consistently, make judgements and estimates that are reasonable and prudent, and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30/06/2022 and signed on its behalf by:

*Patricia Cockrell*

**Patricia Cockrell (Clerk of Trustees)**



**John Ashcroft (Area Meeting Treasurer)**



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

*Independent examiner's report  
on the accounts*

**Independent Examiner’s Report**

Charity Name

**SUSSEX EAST AREA QUAKER MEETING**

Charity no:

**1173819**

I report to the trustees on my examination of the accounts of the above charity (“the Trust”) for the year ended **31/12/2021**.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

**Date:** 24 August 2022

Paxton Independent Examiners

61a High Street South, Rushden, Northants, NN10 0RA



## Receipts and payments accounts

For the period from	Period start date 1.01.2021	To	Period end date 31.12.2021
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### Section A Receipts and payments

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £	2020 £
	Notes 10-13	Note 14	Note 14		
<b>A1 Receipts</b>					
Voluntary donations	26,043	48,680	-	74,723	37,922
Gift Aid reclaimed	873	10,696	-	11,569	3,637
Bequests		-	-	-	3,500
Hirings of Meeting Houses	10,141	-	-	10,141	8,615
Property rental	6,758	-	17,778	24,536	34,399
Other investment income	3,106	-	39	3,145	4,067
Grants received		5,000	-	5,000	5,000
Government COVID Support	1,228			1,228	1,587
AAA collections in-year not paid over				-	46
Miscellaneous	506	35	350	891	721
<b>Sub total (Gross income)</b>	<b>48,655</b>	<b>64,411</b>	<b>18,167</b>	<b>131,233</b>	<b>99,494</b>
<b>A2 Asset and investment sales, (see Note 9).</b>					
Financial investments		-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>48,655</b>	<b>64,411</b>	<b>18,167</b>	<b>131,233</b>	<b>99,494</b>
<b>A3 Payments</b>					
Expenses, courses, events, etc	201	-	-	201	2,605
Children & young people	317	-	-	317	88
Contributions to BYM (Note 3)	3,500	-	-	3,500	10,245
Grants made (Note 3)	1,707	-	-	1,707	2,187
Utilities and insurance	7,085	-	-	7,085	16,013
Hire of premises	1,025	-	-	1,025	1,553
Materials, equipment & comm's	2,849	-	-	2,849	4,196
Employees and contractors	7,917	-	213	8,130	8,921
Repairs and maintenance	25,413	-	-	25,413	14,454
Property improvement	-	10,496	-	10,496	7,896
Costs of generating funds		-	-	-	10,001
2019 collections AAA paid over in 2020				-	359
Miscellaneous	46			46	102
Governance (Note 4)	3,995			3,995	4,441
<b>Sub total</b>	<b>54,055</b>	<b>10,496</b>	<b>213</b>	<b>64,764</b>	<b>83,061</b>
<b>A4 Asset and investment purchases, (see Note 9)</b>					
Financial investments		-	-	-	-
<b>Total payments</b>	<b>54,055</b>	<b>10,496</b>	<b>213</b>	<b>64,764</b>	<b>83,061</b>
<b>Net of receipts/(payments)</b>	<b>- 5,400</b>	<b>53,915</b>	<b>17,954</b>	<b>66,469</b>	<b>16,433</b>
<b>A5 Transfers between funds</b>	<b>- 2,400</b>	<b>3,000</b>	<b>- 600</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds at last year end</b>	<b>446,892</b>	<b>20,764</b>	<b>57,628</b>	<b>525,284</b>	<b>508,852</b>
<b>Cash funds this year end</b>	<b>439,092</b>	<b>77,679</b>	<b>74,982</b>	<b>591,753</b>	<b>525,285</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

**Section B Statement of assets and liabilities at 31 December 2021**

Categories Details	Unrestricted funds £	Restricted funds £	Endowment fund £	Total £	2020 total £
<b>B1 Cash funds</b>					
Bank accounts	439,062	77,679	74,982	591,723	525,154
Cash in hand	30			30	131
<b>Total cash funds</b>	<b>439,092</b>	<b>77,679</b>	<b>74,982</b>	<b>591,753</b>	<b>525,285</b>



	Unrestricted funds £	Restricted funds £	Endowment funds £
<b>B2 Other monetary assets (Note 6)</b>			
<b>Debtors and prepayments</b>			
Debtors	2,544		
Pre-payments			
<b>Total 2021</b>	<b>2,544</b>	<b>-</b>	<b>-</b>
<b>Total 2020</b>	<b>6,097</b>	<b>-</b>	<b>467</b>

	Fund to which assets belong	Value at 31.12.21 £	Value at 31.12.20 £
<b>B3 Investment assets (Note 9)</b>			
Equity funds	Property Fund	219,368	188,267
Bond funds	Property Fund	27,153	28,159
Multi-asset funds	Property Fund	115,057	101,571
<b>Total</b>		<b>361,578</b>	<b>317,997</b>

Details	Fund to which asset belongs	Insured value £
<b>B4 Assets retained for charity's own use (Note8)</b>		
2 Meeting Houses (unrestricted)	Property Fund	1,580,679
Meeting House (endowment)	Herstmonceux Estate	311,169
Meeting House (endowment)	Hastings Meeting House Estate	571,682
Meeting House (endowment)	Lewes Meeting House & Burial Ground Estate	1,187,950
3 Rental properties (endowment)	Herstmonceux Estate	797,649
<b>Total</b>		<b>4,449,129</b>

Fund type	Amount due at 31.12.21	Amount due at 31.12.20
<b>B5 Liabilities (under 12 months) - Note 7</b>		
Unrestricted	1,813	4,164
Restricted	100	
Endowment	102	
<b>Total</b>	<b>2,015</b>	<b>4,164</b>

Signed by the Clerk of Trustees and the Treasurer on behalf of all the trustees

Signature	Name	Date of approval
	Patricia Cockrell	30.06.2022
	John Ashcroft	

## Section C: General notes to the accounts

### Note 1: Matters pertaining to the charity as a Charitable Incorporated Organisation

The Trustees can confirm that:

- (1) The CIO has not given any financial guarantees to another organisation
- (2) There are no debts outstanding at the year-end that represent a charge on the assets of the charity

### Note 2: Fund structure

The charity includes three endowment funds arising from the bequests made in the 18th and 19th centuries to finance Friends Meeting Houses in Hastings, Herstmonceux and Lewes, the last of which also includes a burial ground. During 2021 only the Herstmonceux Estate had any income, expenditure or non-property assets, and hence only endowment is referred to in these financial statements.

The other restricted funds derive from a legacy from Maurice Burge for the benefit of the children and young people of Lewes Meeting, and donations and grants made to support the Lewes Meeting House development project. The other (unrestricted) funds in these financial statements have been earmarked by decision of the Area Meeting in session or Trustees, or relate to the finances of constituent Local Meetings in the Area.

### Note 3: Analysis of grants made during 2021

	2021	2020
	£	£
Individuals		
Britain Yearly Meeting	3,500	10,245
Other Quaker charities	315	641
Non-Quaker charities	1,392	1,546
Total	5,207	12,432

Amounts to non-Quaker charities over £250:

Name	Reason	£	Minutes
Tilling Green Community Centre	Community support	546	See below
Quicken Trust	Alleviation of poverty	600	See below

Minute 3.21 from Rye Meeting reads: We confirm the verbal agreement, made in March 2020, to pay the weekly rent of £14, to Tilling Green Community Centre, to cover the rental of our Meeting room, until further notice, including the lockdown period.

Minute 21/28 from Herstmonceux Meeting reads: 'The Meeting wishes to continue supporting a child's education in Kabubbu at an annual cost of £360.00 per annum and also an elderly lady at a cost of £240.00 per annum. We ask the SEAM Treasurer to arrange the transfer of £600 from the Herstmonceux Estate to Herstmonceux Quaker Meeting by 31 December when the standing order to Quicken Trust becomes due for payment

### Note 4: Analysis of governance costs

There were no trustees' remuneration or other benefits for the year ended 31 December 2021. Payments made (from unrestricted funds) under this heading comprised:

	2021	2020
	£	£
Trustees' expenses	35	13
Accounting and audit	3,840	4,368
Costs of investment advice		
Bank charges	121	60
Total	3,996	4441

### Note 5: Acting as agent

During 2021 the following amounts were collected on behalf of other organisations.

	2021	2020
	£	£
Britain Yearly Meeting	0	0
Other Quaker Bodies	50	369
Other Bodies	0	1,763
Total	50	2132

**Note 6:** The following amounts were owed to or prepaid by SEAQM as at 31.12.21:

Debtors & pre-payments	Fund	Amount £
Gift aid receivable	Nine Local Meetings	2,499
Gift aid receivable	General Fund	45
<b>Total</b>		<b>2,544</b>

**Note 7:** The following amounts were owed by SEAQM as at 31.12.21:

Liabilities	Fund	£
Property surveys undertaken in 2021	General	1,440
Payroll bureau (HVA)	General	323
Reimburse Wish Cottage energy bill	General	50
Drilling holes	Lewes Dev Fund (R)	100
Cleaning	Herstmonceux Estate	102
<b>Total</b>		<b>2,015</b>

**Note 8:** Valuations are based on upratings of insured values undertaken by SEAQM's insurers.

### Valuation of properties

### Note 9: Financial assets (held in the Property Fund)

Description	Fund Type	Purchase price	Value at 31.12.20	Value at 31.12.21
Aegon Ethical Equity	E	18,900	21,523	24,788
BMO Responsible Global Equity	E	16,200	20,664	24,757
BMO Responsible UK income	E	21,600	20,566	23,327
Eden Tree Amity Sterling Bond	B	5,400	5,581	5,386
Eden Tree Amity UK	E	18,900	19,762	22,507
FP WHEB Sustainability	E	13,500	17,032	19,518
Janus Henderson Global Sustainable Equity	E	16,200	22,503	26,488
Janus Henderson Institutional Global Responsible Managed accumulation	M	18,900	23,084	26,006
Jupiter Ecology Global Equities Growth	E	18,900	24,505	29,216
Liontrust Sustainable Future Corporate Bond	B	5,400	5,662	5,403
Liontrust Sustainable Managed Fund	M	18,900	24,031	27,161
Pictet Water	E	8,100	9,256	12,096
Rathbone Ethical Bond	B	5,400	5,748	5,540
Royal London Sustainable Diversified Trust	M	27,000	30,938	34,328
Royal London Sustainable World Trust	M	18,900	23,518	27,562
Royal London Ethical Bond Fund	B	5,400	5,640	5,465
Stewart Investors Asia Pacific	E	27,000	32,456	36,671
Threadneedle UK Social Bond	B	5,400	5,528	5,359
<b>Total</b>		<b>270,000</b>	<b>317,997</b>	<b>361,578</b>

**Note 10: Receipts and payments (unrestricted) earmarked for the benefit of the Area Meeting as a whole**

	General		Property		Pastoral & Education		Lewes Development	
	2021	2020	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£	£	£
<b>Receipts</b>								
Voluntary donations	820	530	-		-	-	-	-
Gift Aid reclaimed	14	45	-		-	-	-	-
Grants received (HMRC furlough grant)	673							
Property rental			6,758					
Other investment income		27	2,822	3,595	29	66	240	290
<b>Sub total</b>	<b>1,507</b>	<b>602</b>	<b>9,580</b>	<b>3,595</b>	<b>29</b>	<b>66</b>	<b>240</b>	<b>290</b>
<b>Asset and investment sales</b>								
<b>Total receipts</b>	<b>1,507</b>	<b>602</b>	<b>9,580</b>	<b>3,595</b>	<b>29</b>	<b>66</b>	<b>240</b>	<b>290</b>
<b>Payments</b>								
Courses, events and training	247	725						
Expenses of Friends and Attenders		337						
Children & young people	143							
Contributions to BYM (Note 3)		245	-	-	-	-	-	-
Utilities and insurance	- 282	8,778	-	-	-	-	-	-
Materials and equipment	959	1,453	-	-	-	-	-	-
Employees and contractors	65	129						
Repairs and maintenance	-	-	18,931	3,946	-	-	-	-
Property improvement			-	-	-	-		7,896
Miscellaneous		2						
Costs of generating funds								820
Governance (Note 4)	3,875	4,381	-	-	-	-	-	-
<b>Sub total</b>	<b>5,007</b>	<b>16,050</b>	<b>18,931</b>	<b>3,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,716</b>
<b>Asset and investment purchases</b>								
<b>Total payments</b>	<b>5,007</b>	<b>16,050</b>	<b>18,931</b>	<b>3,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,716</b>
<b>Net of receipts/(payments)</b>	<b>- 3,500</b>	<b>- 15,448</b>	<b>- 9,351</b>	<b>- 351</b>	<b>29</b>	<b>66</b>	<b>240</b>	<b>- 8,426</b>
<b>Transfers between funds:</b>								
Transfers into the fund from other funds	6,200	11,051		23,399				162,450
Transfers out of the fund to other funds		- 10,000	- 124	- 125,257		- 37,193		
<b>Cash funds at last year end</b>	<b>11,934</b>	<b>26,331</b>	<b>32,845</b>	<b>135,054</b>	<b>30,066</b>	<b>67,193</b>	<b>291,574</b>	<b>137,550</b>
<b>Cash funds this year end</b>	<b>14,634</b>	<b>11,934</b>	<b>23,370</b>	<b>32,845</b>	<b>30,095</b>	<b>30,066</b>	<b>291,814</b>	<b>291,574</b>
Amount held for LMs	855	1,106						

**Note 11: Receipts and payments earmarked for Bexhill, Eastbourne and Hastings Meetings**

	Bexhill		Eastbourne		Wish Cottage		Hastings	
	2021	2020	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£	£	£
<b>Receipts</b>								
Voluntary donations	1,451	1,835	1,784	962			1,841	2,818
Gift Aid reclaimed	64	344	28	175		-	19	225
Bequests	-	-	-	500		-		
Hirings of Meeting Houses	420	1,505	5,094	1,752		-	3,089	3,070
Property rental	-	-	-	-	-	10,740		
Other investment income	-	-	-	-		-		
Furlough grants received (HMRC)				1,067			555	520
Other income			30				15	20
<b>Total receipts</b>	<b>1,935</b>	<b>3,684</b>	<b>6,936</b>	<b>4,456</b>	<b>-</b>	<b>10,740</b>	<b>5,519</b>	<b>6,653</b>
<b>Payments</b>								
Courses, events and training	-	-	-	-			- 370	1,180
Expenses of Friends and Attenders	-	61	50	65			65	22
Contributions to BYM (Note 3)								3,000
Grants made (Note 3)	-	420	-	-			60	381
Utilities	1,824	1,514	2,040	1,003			1,189	987
Library & periodicals	111	108	95	92			225	298
Communications & outreach							30	30
Materials and equipment	-	107	-	242			144	458
Employees and contractors (cleaning)	905	1,170	2,600	2,649			2,568	2,146
Repairs and maintenance	146	217	1,046	6,923			742	1,313
Costs of rental properties						1,176		
Governance (Note 4)	-	-	-	-			115	60
Miscellaneous	-	100						
<b>Total payments</b>	<b>2,986</b>	<b>3,697</b>	<b>5,831</b>	<b>10,974</b>	<b>-</b>	<b>1,176</b>	<b>4,768</b>	<b>9,875</b>
<b>Net of receipts/(payments)</b>	<b>- 1,051</b>	<b>- 13</b>	<b>1,105</b>	<b>- 6,518</b>	<b>-</b>	<b>9,564</b>	<b>751</b>	<b>- 3,222</b>
<b>Transfers between funds:</b>								
Transfers into the fund from other funds			124					
Transfers out of the fund to other funds	-	-		-	-	- 13,399	- 200	- 2,200
<b>Cash funds at last year end</b>	<b>5,489</b>	<b>5,502</b>	<b>10,983</b>	<b>17,501</b>	<b>-</b>	<b>3,835</b>	<b>8,694</b>	<b>14,116</b>
<b>Cash funds this year end</b>	<b>4,438</b>	<b>5,489</b>	<b>12,212</b>	<b>10,983</b>	<b>-</b>	<b>-</b>	<b>9,245</b>	<b>8,694</b>
Amount held in an AM central bank account	64	128	28	-464			19	608

**Note 12: Receipts and payments earmarked for Herstmonceux, Lewes and Rye Meetings**

	Herstmonceux		Lewes		Rye general		Rye Ella Roff	
	2021	2020	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£	£	£
<b>Receipts</b>								
Voluntary donations	2,590	1,065	12,119	15,549	1,430	1,202		
Gift Aid reclaimed	53	219	252	1,972	247	85		
Bequests	-	-		1,000				
Hirings of Meeting Houses	-	-	1,538	2,288				
AAA collections in-year not paid over	-	-	-	-				
Other investment income	-	-	-	-				
Other income	2		330	669	129			
<b>Total receipts</b>	<b>2,645</b>	<b>1,284</b>	<b>14,239</b>	<b>21,478</b>	<b>1,806</b>	<b>1,287</b>	<b>-</b>	<b>-</b>
<b>Payments</b>								
Courses, events and training	-	-		-				
Expenses of Friends and Attenders			27	215				
Children & young people			174	88				
Contributions to BYM (Note 3)			3,000	7,000				
Other grants made (Note 3)	675	780	10	130	616	476		
Utilities	166	340	2,148	2,475				
Hire of premises					182	260		
Library & periodicals			403	260	95	92		
Communications & outreach			183	187	42			
Materials and equipment		210	276	228	156	212		
Employees and contractors (cleaning)	213	124	1,566	2,337				
Repairs and maintenance	70	185	4,479	1,870				
Governance (Note 4)	-	-	-	-	5			
2019 collections AAA paid over in 2020	-	-	-	-		359		
<b>Total payments</b>	<b>1,124</b>	<b>1,639</b>	<b>12,266</b>	<b>14,790</b>	<b>1,096</b>	<b>1,399</b>	<b>-</b>	<b>-</b>
<b>Net of receipts/(payments)</b>	<b>1,521</b>	<b>- 355</b>	<b>1,973</b>	<b>6,688</b>	<b>710</b>	<b>- 112</b>		
<b>Transfers between funds:</b>								
Transfers into the fund from other funds	600	600						
Transfers out of the fund to other funds	- 200	- 251	- 6,000	- 5,300	- 300	- 500		
<b>Cash funds at last year end</b>	<b>477</b>	<b>483</b>	<b>22,682</b>	<b>21,294</b>	<b>567</b>	<b>1,179</b>		<b>11,041</b>
<b>Cash funds this year end</b>	<b>2,398</b>	<b>477</b>	<b>18,655</b>	<b>22,682</b>	<b>977</b>	<b>567</b>	<b>11,041</b>	<b>11,041</b>
Amount held in an AM central bank accounts	53	105	1452	582	247			

**Note 13: Receipts and payments earmarked for Polegate, Seaford and Uckfield Meetings**

	Polegate		Seaford general		Seaford development		Uckfield	
	2021	2020	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£	£	£
<b>Receipts</b>								
Voluntary donations	110	130	2,748	2,819	-	-	1,150	1,860
Gift Aid reclaimed	4	35	162	299	-	-	30	238
Bequests	-	-	-	2,000	-	-	-	-
Other investment income	-	-	15	10	-	-	-	-
AAA collections in-year not paid over	-	-	-	46	-	-	-	-
Miscellaneous	-	32	-	-	-	-	-	-
<b>Total receipts</b>	<b>114</b>	<b>197</b>	<b>2,925</b>	<b>5,174</b>	<b>-</b>	<b>-</b>	<b>1,180</b>	<b>2,098</b>
<b>Payments</b>								
Courses, events and training	-	-	100	-	-	-	82	-
Expenses of Friends and Attenders	-	-	-	-	-	-	-	-
Contributions to BYM (Note 3)	-	-	-	-	-	-	500	-
Other grants made (Note 3)	200	-	146	-	-	-	-	-
Hire of premises	-	-	315	435	-	-	528	858
Library & periodicals	-	-	95	92	-	-	-	-
Communications & outreach	35	-	-	25	-	-	-	102
Materials and equipment	-	-	-	-	-	-	-	-
Miscellaneous	-	-	46	-	-	-	-	-
<b>Total payments</b>	<b>235</b>	<b>-</b>	<b>702</b>	<b>552</b>	<b>-</b>	<b>-</b>	<b>1,110</b>	<b>960</b>
<b>Net of receipts/(payments)</b>	<b>- 121</b>	<b>197</b>	<b>2,223</b>	<b>4,622</b>	<b>-</b>	<b>-</b>	<b>70</b>	<b>1,138</b>
<b>Transfers between funds:</b>								
Transfers into the fund from other funds	-	-	-	3,596	-	-	-	-
Transfers out of the fund to other funds	-	50	2,000	-	-	5,596	500	500
<b>Cash funds at last year end</b>	<b>505</b>	<b>358</b>	<b>15,864</b>	<b>7,646</b>	<b>-</b>	<b>5,596</b>	<b>4,172</b>	<b>3,534</b>
<b>Cash funds this year end</b>	<b>384</b>	<b>505</b>	<b>16,087</b>	<b>15,864</b>	<b>-</b>	<b>-</b>	<b>3,742</b>	<b>4,172</b>
Amount held in an AM central bank account	4	8	162	3,676	-	-	30	60

**Note 14: Receipts and payments for restricted and endowment funds**

	Lewes Development Restricted		Maurice Burge restricted		Herstmonceux Estate			
	2021	2020	2021	2020	2021	2020		
<b>Receipts</b>	£	£	£	£	£	£		
Voluntary donations	48,680	9,152	-	-	-	-		
Gift Aid reclaimed	10,696	-	-	-	-	-		
Bequests	-	-	-	-	-	-		
Grants received	5,000	5,000						
Property rental					17,778	23,659		
Other investment income		10	-	-	39	69		
Miscellaneous	35	-	-	-	350	-		
<b>Sub total</b>	<b>64,411</b>	<b>14,162</b>	<b>-</b>	<b>-</b>	<b>18,167</b>	<b>23,728</b>		
<b>Asset and investment sales</b>								
Financial investments								
<b>Total receipts</b>	<b>64,411</b>	<b>14,162</b>	<b>-</b>	<b>-</b>	<b>18,167</b>	<b>23,728</b>		
<b>Payments</b>								
Expenses of Friends and Attenders	-	-	-	-	-	-		
Children & young people	-	-	-	-	-	-		
Grants made (Note 3)	-	-	-	-	-	-		
Utilities & insurance						432		
Materials and equipment	-	-	-	-	-	-		
Employees and contractors	-	-	-	-	213	514		
Repairs & maintenance						1,300		
Building improvements	10,496							
Costs of rental properties						3,387		
<b>Total payments</b>	<b>10,496</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>213</b>	<b>5,633</b>		
<b>Net of receipts/(payments)</b>	<b>53,915</b>	<b>14,162</b>	<b>-</b>	<b>-</b>	<b>17,954</b>	<b>18,095</b>		
<b>Transfers between funds:</b>								
Transfers into the fund from other funds	3,000	-	-	-				-
Transfers out of the fund to other funds	-	-	-	-	- 600	- 850		
<b>Cash funds at last year end</b>	<b>14,162</b>	<b>-</b>	<b>6,602</b>	<b>6,602</b>	<b>57,628</b>	<b>44,037</b>		
<b>Cash funds this year end</b>	<b>71,077</b>	<b>14,162</b>	<b>6,602</b>	<b>6,602</b>	<b>74,982</b>	<b>57,628</b>		

**SUSSEX EAST AREA QUAKER MEETING**

England & Wales - Charity number 1173819

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# Accounts

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**SUSSEX EAST AREA QUAKER MEETING**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**



# **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**CHARITY NUMBER** 1173819

**Principal address**

Friends Meeting House, Friars Walk, LEWES, East Sussex BN7 2LE

**Trustees**

John Ashcroft	
Anthony Biggin	(appointed 13.3.21)
Patricia Cockrell	
Alex Francis	(appointed 8.5.21)
Harvey Gillman	
Alan Thompson	
Susan Walton	(released 31.12.20)
Anthony Webster	(released 12.6.21)

**Officers during 2020**

Area Meeting Clerk:	Peter Avis
Membership Clerk:	Peter Bolwell
Clerk of Trustees:	Patricia Cockrell
Treasurer:	John Ashcroft
Assistant Treasurers:	Philip Cooper, Alex Francis and Bill Penn

**Properties’ Nominee**

Friends Trust Ltd, 173-177 Euston Road, London, NW1 2BJ. (Registered Charity No. 237698)

**Independent Examiner**

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**Cover pictures: A blended Meeting for Worship: some Friends on Zoom and some in the Meeting House, Lewes.**

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 DECEMBER 2020**

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# SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## REPORT - SUMMARY

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have prepared this report and financial statements in accordance with SORP 2005 on the Receipts and Payments basis using the template CC16a published by the Charities Commission and complying with the guidance on reporting issued by the Quaker Stewardship Committee of Britain Yearly Meeting.. 2019 was the first year of operation for Sussex East Area Quaker Meeting (SEAQM) as a Charitable Incorporated Organisation (CIO) replacing the previous unincorporated charity Sussex East Area Quaker Meeting (Charity Number: 1159181). Neither the governance nor the objects or activities of the charity changed. The annual reports and accounts for 2018 and previous years are available upon request from the trustees.

In summary, 2020 was dominated by the **covid-19 pandemic**. We have risen to the challenge through the institution of on-line worship and other steps to hold our Quaker communities together. In line with advice from Britain Yearly Meeting and government guidance, trustees have worked with Local Meetings on measures to be taken at our Meeting Houses to enable their continued safe and legal use, based on risk assessments covering matters such as distancing and cleaning. Each Local Meeting set up a risk group which liaises with a named trustee to consider levels of risk and actions to be taken for the safety of ourselves and others. All our Meeting Houses closed when this was required by law, and community hirings ceased. Most Local Meetings set up Zoom Meetings for Worship. We recognise that people have different attitudes to health and risk: some are willing to come to the Meeting Houses, socially distanced and masked, while others prefer to stay at home. In order to accommodate as many Friends as possible, blended meetings have been set up, so that Friends in the meeting room can be linked to those on Zoom.

We were financially affected by losing income from hiring out Meeting Houses, and some reduction in donations, mitigated by a substantial reduction in expenditure items such as hall hire, expenses and courses/events, as well as the under-pinning of substantial reserves. Other sources of income held up well as did the value of investments. Planning and fundraising for a major development at Lewes Meeting House continued, and SEAQM’s surplus reserves have been earmarked for this project.

## OBJECTIVES AND ACTIVITIES

South East Area Quaker Meeting (SEAQM) 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, commonly called Quakers.

The principal activity is the arrangement and holding of Meetings for Worship in the constituent meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield. To enable such worship, SEAQM arranges for the maintenance and good order of the fabric of the five Meeting Houses for which it is responsible, as well as ancillary services such heating, lighting and cleaning, including the employment of cleaners. These Meeting Houses are at Bexhill, Eastbourne, Hastings, Herstmonceux and Lewes. It hires premises to enable worship at Rye, Seaford and Uckfield, and has free use of a room at the Bernhard Baron Cottage Homes (Polegate). In normal times, provision can be made for children and young people alongside appointed Meetings for Worship.

SEAQM provides financial support to Friends in the area to enable them to attend Meetings and to participate in educational and other events organised by and for Quakers. It also provides financial support to Friends to undertake other activities and to other organisations in accordance with the convictions of the Society. Financial contributions are made to Britain Yearly Meeting of the Religious Society of Friends, other Quaker bodies and other charities with purposes consonant with those of SEAQM.

## Public Benefit

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

Our Meetings for Worship, physical or on-line, are open to the public and we do not restrict access to our faith or communities. We make invitations to the public to participate in our silent worship tradition. When opportunities arise, we reach out into our local communities to inform members of the public about the nature of Quakerism and the opportunities that it provides. The Meeting Houses are usually made available for public hire at reasonable rates so that they may be used to benefit local community groups including those of other faiths. The Meeting House garden at Lewes is freely accessed by the community.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Advancement of religion**

During 2020 SEAM held Meetings for Worship for Business on six occasions. A study day on the climate emergency was held on 8.2.20 at Eastbourne Meeting House, led by Lesley Grahame (QPSW). One outcome was that AM decided to form a SEAQM Sustainability group to monitor and suggest ways in which SEAQM could be made more sustainable. Because of the pandemic, the programme of Area Meetings including study sessions had to take place by Zoom, with a Zoom-Pro contract bought for this purpose, also providing capacity to support a wide range other meetings across the Area, including trustees’ meetings, attenders/ enquirers meetings, Meeting for Worship for Lewes LM, and many other meetings and discussion groups. It has helped enable a continuation of Quaker life during the lockdown periods and in between. In particular, in September there was a thought-provoking, moving and erudite talk by Harvey Gillman on *The Ambiguity of Words and Silence*.

The nine Local Meetings have risen to the challenge that the pandemic has posed to advancing and sustaining Quaker worship, community and witness in a variety of ways summarised below.

#### **Bexhill**

Meeting for worship closed on 16th March 2020 due to the covid-19 pandemic. We remained in touch by email and phone but as several of our Friends are Zoom refuse-niks we worshipped separately with other meetings and denominations. There was no social contact. When we reopened on 16th August we had kept five members and had one enquirer. In January 2021 a Friend set up Zoom meeting for worship but only two Friends made use of this. After a face-to-face meeting as soon as was possible, attended by eight Friends, we decided to drop the Zoom meeting and resume Meetings in person. A blended meeting is not worth the expense of bringing Wi-Fi to the Meeting House because not enough local Friends use computer technology. All the Friends who were present have committed to attending meeting for worship as often as possible, but if the numbers drop to two or three again we may consider meeting less frequently than weekly. We have two Friends in nursing homes whom it has not been possible to visit, and who do not use computers. Keeping in touch with them has been difficult because they are hard of hearing but we sent cards and small gifts.

#### **Eastbourne**

We started having Zoom Meetings for Worship near to the beginning of the first lockdown. Gradually most of our regular members and attenders joined our meetings. It has been very rewarding to see the astonished accomplishment on the faces of various folk once they've managed to use Zoom. As the first lockdown eased, we moved into blended meetings - quite a learning curve! At first, we managed with just a laptop. Then we moved on to a projector, so that the folk on Zoom could be seen on the end wall of our Meeting Room; an improvement, but it meant that we had to worship in semi darkness to enable us to view the projected image. Also those on Zoom couldn't see us very well. The biggest improvement was the purchase of a large screen monitor, using funds from the Sussex Police Property Act Fund. Now we can worship in the proper light, see those on Zoom very well and they in turn can see us. We also bought a camera and microphone to help this, using donations from Friends).

Everything above has helped us keep meeting. Our numbers have gradually increased and we now have the most folk joining us for a long time. The technology has helped us stay strong as a meeting and it has been

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

surprising how much love and warmth comes into our lives using this equipment, truly a beacon of happy and meaningful worship.

### **Hastings**

At Hastings, Meetings for Worship continued on Sunday mornings. There have been two options for this: those who wish can use the "zoom" platform and hold a "virtual" Meeting for Worship over the internet from the comfort of their own homes, or else those who prefer actual human contact meet either in the local park or in someone's house if a Friend is under some kind of physical disability and unable to get outdoors. We hold regular monthly Meetings for Worship for Business each month using the Zoom platform to enable essential administration, but found that attempts to use Zoom to hold social meetings among local Friends attracted declining interest, and so they were largely abandoned. Various local Friends have met socially to keep in touch and support each other, and some gathered weekly in a poetry reading group. The Local Meeting took out a Zoom subscription, and trained up several Friends to host zoom meetings. The unlimited access this provides has enabled additional mid-week Meetings for Worship on Wednesday evenings. We have also kept local Friends in touch with each other by means of a Local Meeting newsletter which is produced monthly, with contributions ranging from the practical to the spiritual to the purely literary or poetic.

### **Herstmonceux**

Friends have been holding Meetings for Worship on Zoom since Christmas 2020 when we held a blended meeting in the meeting house with readings and music, inviting two Friends who had moved away from Sussex. Since then we have held meetings on Zoom every first and third Sunday and the two Friends who had moved away are still delighted to join us. Last summer we held our Meetings in the Meeting House garden when the weather permitted.

When Meeting Houses were able to open after the first lockdown we held them indoors, following the safety guidelines of the risk assessment. About five Friends regularly attended. There is always time to catch up with each other socially within the Zoom Meetings.

### **Lewes**

After the first lockdown in 2020 we thought we had settled into a pattern of meeting by Zoom augmented by and blended with meetings indoor and in the garden, with modifications as the country moved in and out of tiers and lockdowns. But the Meeting House needed to close in December, so that Lewes Meeting moved entirely online, as we felt that we should not encourage Friends to leave their homes, regardless of the exemption for places of worship. Blended Meetings re-started from 11 April 2021. Throughout this, Meeting for Worship via Zoom has attracted 20-30 Friends each week. We have gained some new attenders and have been able to welcome back Friends from further afield, Scotland and the US among other places. Similarly, we have taken the opportunity for inter-visitation as Lewes Friends have joined other Meetings: Woodbrooke, Moscow and Birmingham PA for example.

We are mindful that many Friends are not comfortable using Zoom and we continue maintain informal networks of support for these Friends, the telephone may be old technology these days but a vital component of this support.

### **Polegate**

So as to keep this community at (the assisted living facility of) Bernhard Baron Cottage Homes "safe", the community has been divided into two quite separate "households". One consists of residents who have a room in our Main House, and the other being those who live in the cottages in the grounds. This has the effect of dividing the Quaker Meeting into two separate parts, plus those Friends who live out in the community but are not allowed to join us in either of the two groups that exist here.

During the spring/summer the 'cottager' group held meeting for worship each Sunday and Wednesday in the Peace Garden, rarely prevented by weather. We also met there each Wednesday, seeking to do this at the same time as the Quaker group in the House met in the Quiet Room. Come the winter the managers allowed

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Friends to use the “winter” Marquee from 9.30 a.m. till 10.30 a.m. on a Sunday, until several positive test results in the Homes led to a strict lockdown. On Wednesdays we have kept the time of Meeting each in our own cottage. All Friends in the Meeting have of course kept in touch by telephone and email. Friends look forward in hope to the cessation of the separation into two “households” and the meeting can be united again.

### **Rye**

Rye Local Meeting continues to meet every Sunday on Zoom. The meeting lasts from 10.30–11.30, with approximately 20 minutes for afterthoughts and notices. On average about 6-8 people attend, although some Friends find it difficult to participate on Zoom and prefer to worship in their own way. On 4 December last year we had our first Business Meeting by Zoom, where we appointed roles for the next triennium. It’s been a difficult time, obviously, with the pandemic and the lockdowns and, although it’s been nice seeing each other on Zoom every Sunday, it doesn’t make up for us being together at Tilling Green Centre. However, we won’t abandon Zoom altogether and will be using it for business meetings in the future and, maybe, the occasional blended Meetings, when Friends are prevented from attending. We hope to return to the Tilling Green Centre on the 23 May, depending on Government regulations.

### **Seaford**

Since the Meeting’s usual venue at the Little Theatre became unavailable due to pandemic restrictions we have held Sunday morning Meetings on Zoom with from 8 to 20 Friends attending. Some Friends can attend these meeting who might have been prevented by being unable to attend otherwise because of incapacity or transport problems. Zoom has also enabled the Meeting to establish an informal and irregular mid-week afternoon Meeting for, usually with a topic introduced by a Friend. These relaxed sessions have enabled Friends to get to know each other better not least “in the things which are eternal”.

The hoped for move to face-to-face Meetings at Seaford Baptist Church had to be put on hold as the second wave struck – there is a hope to resurrect this idea until we can return to the Little Theatre. The Meeting has established a WhatsApp group and a newsletter; the latter being available in e-format and hard copy. All Friends are able to contribute to both activities. Our overseers are keeping an eye on all members and attenders as to whom is being contacted by whatever way is appropriate. Maintaining contact with those Friends who have no access to the internet is problematic but by vigorous use of a telephone tree we try to bring all Friends into the ambit of the meeting. One Friend who does not use Zoom found it rewarding to keep in touch through e-mail or phone calls with other friends who are not using Zoom. Some small groups have been getting together for socially distanced walks. In some ways the time of covid has made us focus perhaps a little more on our responsibility for each other and this will continue in the future.

### **Uckfield**

From the 2nd August until 20th September, we met at some peaceful woodlands, owned by one of our members. This was a rather special time, and I think we all felt the same spiritual link with nature, and in turn with each other. We always had lovely weather. We have not used Zoom for our own Meetings, but a few have enjoyed Zoom Meetings at Lewes or Woodbrooke.

We returned to the Luxford Centre from 27 September until 1 November, getting into the pattern of cleaning chairs etc, having open windows and mask wearing. The latter seemed especially strange, but we persevered until the lockdown. We gained two new attenders during this time, (one when we were meeting in the woodland). Since the second lockdown, we have relied mainly on a WhatsApp group, phone calls, email, and texts for one person who doesn’t use a computer. We have missed our monthly outreach Meetings at Holy Cross Priory, but keep in touch via email and phone calls.

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020



**Screenshot of Zoom Meeting for Worship (Herstmonceux Local Meeting)**

### **Financial support to Friends and good causes**

Financial support totalling around £1,900 [2019: £4,000] has been provided to many members and attenders of SEAQM to attend courses, events for spiritual development, attend Meeting for Worship or meet pastoral needs. Where Friends have been appointed (and supported) to attend events of wider interest, they have reported back at a suitable opportunity. Whilst we usually support the attendance of young people at Quaker summer events for young people, these only happened virtually during 2020. Donations of £10,245 have been made to Britain Yearly Meeting, and some smaller donations of £2,187 were made to other Quaker and non-Quaker causes of vital interest for the advancement of Quaker testimonies.

### **Meeting Houses and other properties**

The programme of quinquennial surveys of the Meeting Houses and other properties was continued. Trustees have worked with Local Meeting Friends and premises committees to undertake works necessary for the maintenance of the fabric of the properties identified by the surveys and other means. The major area current areas of expense relate to re-roofing at Eastbourne Meeting House and electrical and fire safety works at Eastbourne and Lewes, mostly expended during 2021.

By far the largest project now in hand is a project to improve the accessibility, sustainability and usability of Lewes Friends Meeting House, including the remediation of significant structural and damp issues in this listed building. Design work has been ongoing for several years and although planning permission was received in 2019, further changes to the design resulted in its being re-submitted in 2020 with final approval in April 2021. The core of the development is intended to be a new enclosed passage-way running most of the length of the rear of the building so as to provide covered level access to all parts of the ground floor from an attractive new entrance lobby. This would involve re-siting of toilets and demolition of a small 1970's extension no longer fit for purpose. Some re-modelling of the first floor flat is also planned. Whilst it has been agreed that earmarked legacies and SEAQM reserves should be applied to cover around half the cost, as of April 2021 around £150,000 more is needed to enable the full re-development to be executed. Fundraising began in April 2020.

### **Sustainability**

Friends attending our Local Meetings are aware of the need to improve our sustainability, and have small improvements continue to be made. A Sustainability Group was established during 2020 which is focusing on the sustainability of places of worship in SEAQM, including Meeting Houses in ownership and rented accommodation, and sustainable behaviour of local Quakers. The Group have been developing detailed audit document to help ascertain what was already in place as regards energy provision, insulation, water

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conservation, kitchen design and use of outside spaces (bicycles, compost bin etc). This is to be sent out to Local Meetings during 2021 and should identify potential improvements. Work has started on considering Friends’ behaviour using a document developed by Loughborough Meeting. Improving sustainability is a key element within the planned development of Lewes Meeting House, for instance installing an air-sourced heat pump.

### Employees

Trustees continue to monitor the situations of all employees in SEAQM to ensure that employment and taxation law is complied with. At the end of 2020 SEAQM had one employee each at Eastbourne and Hastings. To ease the burden on local meetings, trustees continue to engage Hastings Voluntary Action to assist with payroll operations including reporting to HMRC. Both employees were furloughed for a substantial part of 2020, continuing into 2021 and grants were obtained from the Government’s Coronavirus Job Retention Scheme (£1,587 received during 2020).

### Volunteers

The successful operation of SEAQM depends on Friends giving freely of their time. It would be an impractical burden to formally record the time as this would require the volunteers giving even more time. However, the number of hours given in the course of a year is considerable. SEAQM and its constituent Local Meetings are run with the support of numerous unpaid officers including clerks, treasurers, assistant treasurers, collectors, elders, overseers, trustees, delegates, committee members, newsletter and website editors, hospital and prison visitors and chaplains, caterers etc. In addition, members and attenders provide support through their participation in meetings for worship for business.

## FINANCIAL REVIEW

### Financial out-turn and going concern

The Area Meeting Treasurer has managed the accounts prudently and kept the trustees updated with the state of SEAQM’s finances. In 2020 the main sources of income were donations from Friends and rental income from residential properties, supplemented by some income from investments and grants and much reduced income from hiring out Meeting Houses due to the pandemic. Overall income was similar to 2019, with the reduced hirings income (by 63%) counter-balanced by over £9,000 restricted donations to the Lewes project and a 12% increase in rental income. (Excluding Lewes project receipts in both years income was down about 10% on 2019.) Expenditure required to maintain the meeting houses and meet other needs identified by the Area Meeting fell by nearly 30%. Indeed the figure would have been some 34% had SEAQM not paid for two year’s insurance during 2020. Taking that double-payment into account, expenditure was significantly reduced under all headings reflecting reduced activities of all nearly all kinds during the pandemic. Hence a substantial shortfall of receipts compared with payments in 2019 was reversed in 2020 and augmented by a second consecutive good year for financial investments.

The headline results for the year 2020 can be presented as follows

	2019	2020
Surplus/(deficit) of receipts over payments excluding asset sales and purchases	(£18,705)	£16,433
Gains/(losses) on investment revaluations and sales	£37,859	£32,609
Total increase / (decrease) in funds	£19,154	£49,042
Total funds at 31 December (excluding value of properties, debtors and creditors)	£794,240	£843,282
Insured value of properties	£4,005,967	£4,212,276

With the loosening of covid-related restrictions and increased property maintenance works, spending is expected to rebound in 2021, lagged by increasing receipts. The anticipated deficit of income against

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running costs, which may continue at a lower level into 2022, can be comfortably financed from reserves – see next

section. The intention is that the Lewes development project will be financed from funds set aside or pledged specifically for the project and hence should not jeopardise the overall financial position of SEAQM. Nonetheless, a reserve is provided against unfunded cost over-runs. Taking all these matters into consideration the trustees have concluded that they can be confident that SEAQM is a going concern.

### Reserves Policy

The assets of SEAQM constitute:

- Four Friends Meeting Houses held to enable Quaker worship and other activities of Friends and the local community, two of which, at Hastings and Lewes, are permanent endowments.
- A Friends Meeting House, and three residential properties in Herstmonceux, which along with accumulated income from renting out these properties constitute a permanent endowment,
- A restricted fund, representing a bequest from Maurice Burge for the benefit of children and young people at Lewes Meeting.
- Current assets (financial investments and cash) held as unrestricted reserves to support the future delivery of the purposes of SEAQM.

The reserves policy covers the last of these which comprised investments, bank deposits and cash totalling £843,282 at the year-end (2019, £745,250). The reserves policy of the trustees, along with the fund structure, was implemented during 2018 so as better to reflect the identified needs of SEAQM, and modified further during 2020 and 2021. Within the SEAQM funds, reserves are held for six purposes:

- A reserve of at least £12,000 is held within the General Fund to provide sufficient liquidity to meet expenditures as they arise during the following year especially because of unpredictability in the income stream, for instance in view of covid 19.
- Local Quaker Meetings retain reserves to provide sufficient liquidity to meet expenditures as they arise during the following year, bearing in mind the unpredictability in their income streams and ‘lumpiness’ of spending, which has proved important given the effect that the pandemic has had on many of their income streams. Excluding specifically earmarked or restricted funds of Local Meetings, up to £75,000 is held for this purpose. Some amounts in excess of this that are held by some Local Meetings that could be called upon to support needs elsewhere in the Area Meeting or for purposes as specified below, and indeed an annual transfer is made from the better-funded Local Meetings funds to help meet the needs of the Area Meeting as a whole. (At the end of 2020 around £81,100 is held in these local funds).
- Specific designated funds have been held to enable any significant educational or hardship needs of members and attenders in the meeting to be met in line with the charitable objects, and during 2018 a fund has been separately established for these purposes as a ‘Pastoral and Educational Support Fund’ that at the end of 2020 was some £30,000.
- A Property Fund is maintained to smooth building maintenance and restoration expenditures and ensure that sufficient funds are provided against future risks relating to building deterioration. The current policy is that reserves should be equivalent to 5% of the insured value of all properties, (other than those in the Herstmonceux Estate) except for Lewes Friends Meeting House for which a figure of 10% of insured value is used because of its grade 2 listing. Hence a reserve of £214,000 is held.
- The Property Fund also holds a reserve of £136,000 (end 2020) to provide against medium to long term risks to SEAQM finances, identified and managed through the trustees’ risk register in a prudent manner – in particular substantial reserves are held against a fall in financial investments and over-spend on the Lewes Development Project as well as a year’s loss of rental or hirings income.
- The Lewes development project fund earmarked to support the improvements at Lewes Friends Meeting House already referred to, which has been increased during 2020 to a figure of over £300,000 – more may be available depending upon further assessment of the impact of the covid-19 pandemic upon our finances and reserves.

## **SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

In addition, the non-property assets of the Herstmonceux Estate (permanent endowment) are held to support the upkeep and renovation of properties forming part of this Estate. The current policy is that reserve should be equivalent to 5% of the insured value of the Estate’s properties. A figure of at least £53,000 needs to be held by the Estate - at the end of 2020 the figure was some £57,000.

### **Investments**

During 2018 and 2019 the financial investment portfolio was re-ordered so as to comply with the revised statement of investment policy approved by SEAQM which seeks to avoid investment in companies involved in fossil fuel extraction or distribution, alongside other longer established ethical criteria and the need for a prudent income flow to support the objects of the charity. During 2020 these investments appreciated in value by some 11%.

Investment income is also obtained from letting four residential properties which continue to generate a reasonably healthy income (subject to continuing maintenance needs and gaps between tenancies) as well as contributing to the availability of relatively affordable housing in the local community, in one case to a refugee family (in line with Quaker social testimony).

### **Plans for future periods**

It is intended that SEAQM and its constituent Local Meetings will continue to provide opportunities to participate in worship in accordance with the Quaker tradition and undertake activities to develop and promote the witness of its members and attenders. Hence considerable emphasis is placed on enabling them and their children to participate in appropriate educational and training events and conferences across the country and beyond, even if this results in increased expenditure.

This report has already referred to the exciting new development for enhancing the sustainability, community value and accessibility of Lewes Meeting House, in a way that is consistent with its grade 2 listed status, and which will incorporate some of the work recently identified as being necessary to address structural issues. In March 2020 Area Meeting agreed to help fund the proposals (by at least £300,000) which, in their revised form, have been costed at around £480,000. Expenditure of around £20,000 is expected during 2021 on the re-roofing of Eastbourne Meeting House.

It is hoped that as the restrictions arising from the covid-19 pandemic are relaxed during 2021, we shall be able to regain full use of our Meeting Houses and hired venues as well as re-starting the hiring of Meeting Houses out for community uses and as outreach, although various building works may affect this.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

From the start of 2019 SEAQM became a Charitable Incorporated Organisation (number 1173819), with a governing document dated 15 January 2017. Previously, SEAQM was constituted by a governing document adopted on 12 January 2008 and amended on 10 July 2010 registered as an unincorporated charity by the Charity Commission (number 1159181) on 12 November 2014. The constitution had been further amended and clarified by a Charity Commission scheme dated 13 October 2016. The main effect of the switch to CIO status was to limit the liability of the trustees and enable the charity to hold assets in its own name.

SEAQM is administered and managed in accordance with the governing document. The members of SEAQM are all those persons whose names are, for the time being, recorded in the official register maintained in accordance with Quaker Faith and Practice. In addition to the members, attenders participate in Meetings for Worship and other activities.

Decision making ultimately lies with SEAQM in properly constituted Meetings for Worship for Business which are currently held at least six times a year in accordance with the Quaker business method. All members of

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SEAQM may attend and participate in these meetings - attenders may be permitted to observe. SEAQM appoints trustees who, under charity law, have the primary of ensuring that finances and assets are properly used and safeguarded and that risks are managed. Other committees of SEAQM, to which some authority is delegated, comprise committees for eldership and oversight (looking after the spiritual and pastoral needs of members and attenders at our Meetings) and Nominations Committee (representatives of constituent Meetings who discern and suggest Friends for appointment within Area Meeting).

Trustees are appointed by SEAQM following nomination by the Nominations Committee. Newly appointed trustees are inducted by reference to the trustees’ terms of reference, provision of past minutes, and support by experienced trustees. Training opportunities, reference materials and on-line resources are made available nationally by the Religious Society of Friends. Trustees met seven times during 2020.

The constituent Local Meetings of Bexhill, Eastbourne, Hastings, Herstmonceux, Lewes, Polegate, Rye, Seaford and Uckfield have a certain amount of autonomy including the day to day care of meeting houses and management of their financial affairs. Their activities are supported and supervised by the trustees, other officers of the area meeting, and by the area meeting itself. Memoranda of understanding, last revised in 2019, specify how Local Meetings and their role-holders exercise their delegated authority.

SEAQM sends a representative to Meetings for Sufferings, the standing governing body of Britain Yearly Meeting between (the annual) Britain Yearly Meeting (BYM). BYM in session is open to all Friends in the country and has ultimate authority for church affairs for Quakers in Great Britain, therefore its decisions have significance for SEAQM. It provides support and resources to SEAQM to assist with its administration and management. The affairs of SEAQM are governed by its publication **Quaker Faith and Practice**. Friends Trusts Limited continues to act as nominee for the properties belonging to SEAQM.

The SEAQM treasuring team helps Local Meetings to comply with their obligations, not least by running a central accounting system (Paxton) which centralises the book-keeping and in turn reduces burdens on Local Meetings and facilitates preparation of SEAQM statutory accounts within statutory time-scales. The Team also seeks to ensure that there are secure and effective financial procedures throughout SEAQM.

### Risk Management

The trustees reviewed the risks relevant to SEAQM on a regular basis following the Statement of Recommended Practice issued by the Charity Commission. They have established a risk register to facilitate the management of the risks. Insurance has been maintained to mitigate the possible consequences of risks and the cover provided has been kept under review to ensure its adequacy. The nine most serious risks identified and overseen by trustees are currently seen as being:

- **Health and safety and covid-19:** Safety, including fire safety, checks are routinely undertaken at all our Meeting Houses. Special measures to mitigate covid risk have been described on page 4.
- **Safeguarding:** All meetings are expected to observe the SEAQM Safeguarding Policy and to provide an annual report to trustees providing information about the presence or absence of children and vulnerable adults at meetings, and reporting on conformity to the policy and procedures.
- **Data protection:** Trustees have encouraged actions to secure compliance with the General Data Protection Regulation requirements, with which the trustees, and the appointed data officer of SEAQM have seek to ensure compliance.
- **Filling key positions:** This is a perennial challenge, given a membership that has been slowly declining. SEAQM nominations committee mitigate this risk through planning well in advance of need. Trustees are involved in longer term thinking as to how the demands of running a charity can be met more

## SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

efficiently. ,

- **Employment:** This is centrally managed to avoid legal or reputational risks materialising – page 9.
- **Property damage or deterioration:** In addition to insuring the buildings, these risks are managed through quinquennial surveys and other vigilance with substantial reserves provided against the potentially high costs of renovating our buildings some of which are historic.
- **Control of expenditures, notably the Lewes development project:** Procedures are in place to ensure that payments are made only when justified and authorised, at fair value, and these have been adapted to provide additional control over the propriety and cashflow of the development project. There is also a reserve against cost over-runs.
- **Investments:** There is always a risk that market movements cause substantial loss of value that cannot be recovered before investments need to be sold to support the work of the charity, which we mitigate, by wide diversification of asset allocation, cashflow planning and reserving against a significant loss.
- **Loss of major income source:** SEAQM finances depend largely on donations, room-hire and property rental income, the last two of which are particularly vulnerable to external interruption as the pandemic has shown, requiring the retention of a significant reserve.

### STATEMENT OF TRUSTEES’ RESPONSIBILITIES

The Charities Act requires the trustees to prepare, for each financial year, accounts which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those accounts the trustees are required to select suitable accounting policies and then apply them consistently, make judgements and estimates that are reasonable and prudent, and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31 August 2021 and signed on its behalf by:

*Patricia Cockrell (Clerk of Trustees)*  
*John Ashcroft (Area Meeting Treasurer)*

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020



CHARITY COMMISSION  
FOR ENGLAND AND WALES

*Independent examiner's report  
on the accounts*

**Independent Examiner’s Report**

Charity Name

**SUSSEX EAST AREA QUAKER MEETING**

Charity  
no

**1173819**

I report to the trustees on my examination of the accounts of the above charity (“the Trust”) for the year ended **31/12/2020**.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Date: 29 October 2021

S R Sampson BFP FCA FCIE DChA

Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**Section A Receipts and payments**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £	2019 £
<b>A1 Receipts</b>	<i>Notes 10-13</i>	<i>Note 14</i>	<i>Note 14</i>		
Voluntary donations	28,770	9,152	-	37,922	30,791
Gift Aid reclaimed	3,637	-	-	3,637	4,897
Bequests	3,500	-	-	3,500	-
Hirings of Meeting Houses	8,615	-	-	8,615	23,279
Property rental	10,740	-	23,659	34,399	30,702
Other investment income	3,988	10	69	4,067	4,713
Grants received		5,000		5,000	5,000
Government COVID Support	1,587			1,587	
AAA collections in-year not paid over	46			46	359
Miscellaneous	721	-	-	721	17
<b>Sub total (Gross income)</b>	<b>61,604</b>	<b>14,162</b>	<b>23,728</b>	<b>99,494</b>	<b>99,758</b>
<b>A2 Asset and investment sales, (see Note 9).</b>					
Financial investments		-			367,237
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>367,237</b>
<b>Total receipts</b>	<b>61,604</b>	<b>14,162</b>	<b>23,728</b>	<b>99,494</b>	<b>466,995</b>
<b>A3 Payments</b>					
Expenses, courses, events, etc	2,605	-	-	2,605	3,906
Children & young people	88	-	-	88	1,200
Contributions to BYM (Note 3)	10,245			10,245	12,544
Grants made (Note 3)	2,187	-	-	2,187	3,899
Utilities and insurance	15,097	-	916	16,013	12,901
Hire of premises	1,553			1,553	4,870
Materials, equipment & comm's	4,196	-	-	4,196	9,139
Employees and contractors	8,555	-	366	8,921	9,380
Repairs and maintenance	14,454	-	-	14,454	29,516
Property improvement	7,896			7,896	8,655
Costs of generating funds	1,996	-	8,005	10,001	13,721
2019 collections AAA paid over in 2020	359			359	105
Miscellaneous	102			102	
Governance (Note 4)	4,441			4,441	8,627
<b>Sub total</b>	<b>73,774</b>	<b>-</b>	<b>9,287</b>	<b>83,061</b>	<b>118,463</b>
<b>A4 Asset and investment purchases, (see Note 9)</b>					
Financial investments	-	-	-	-	270,000
<b>Total payments</b>	<b>73,774</b>	<b>-</b>	<b>9,287</b>	<b>83,061</b>	<b>388,463</b>
<b>Net of receipts/(payments)</b>	<b>- 12,170</b>	<b>14,162</b>	<b>14,441</b>	<b>16,433</b>	<b>78,532</b>
A5 Transfers between funds	850	-	- 850	-	-
A6 Cash funds at last year end	458,213	6,602	44,037	508,852	430,320
<b>Cash funds this year end</b>	<b>446,893</b>	<b>20,764</b>	<b>57,628</b>	<b>525,285</b>	<b>508,852</b>

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**Section B Statement of assets and liabilities at 31 December 2020**

Categories Details	Unrestricted funds £	Restricted funds £	Endowment fund £	Total £	2019 total £
<b>B1 Cash funds</b>			-	-	-
Bank accounts	446,762	20,764	57,628	525,154	508,691
Cash in hand	131			131	161
<b>Total cash funds</b>	<b>446,893</b>	<b>20,764</b>	<b>57,628</b>	<b>525,285</b>	<b>508,852</b>

	Unrestricted funds £	Restricted funds £	Endowment funds £
<b>B2 Other monetary assets (Note 6)</b>			
<b>Debtors and prepayments</b>			
Debtors	1,863	-	-
Pre-payments	4,234		467
<b>Total 2020</b>	<b>6,097</b>	<b>-</b>	<b>467</b>
<i>Total 2019</i>	-	-	-

	Fund to which assets belong	Value at 31.12.20 £	Value at 31.12.19 £
<b>B3 Investment assets (Note 9)</b>			
Equity funds	Property Fund	188,267	170,843
Bond funds	Property Fund	28,159	27,183
Multi-asset funds	Property Fund	101,571	87,362
<b>Total</b>		<b>317,997</b>	<b>285,388</b>

**B4 Assets retained for charity's own use (Note8)**

Details	Fund to which asset belongs	Insured value £
2 Meeting Houses (unrestricted)	Property Fund	1,491,206
Meeting House (endowment)	Herstmonceux Estate	293,555
Meeting House (endowment)	Hastings Meeting House Estate	539,322
Meeting House (endowments)	Lewes Meeting House & Burial Ground Estate	1,120,707
3 Rental properties (endowment)	Herstmonceux Estate	767,486
<b>Total</b>		<b>4,212,276</b>

**B5 Liabilities (under 12 months) - Note 7**

Fund type	Amount due at 31.12.20	Amount due at 31.12.19
Unrestricted	4,164	4,679
<b>Total</b>	<b>4164</b>	<b>4,679</b>

Signed by the Clerk of Trustees and the Treasurer on behalf of all the trustees

Signature	Name	Date of approval
	Patricia Cockrell	31.08.2021
	John Ashcroft	

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**Section C: General notes to the accounts**

**Note 1: Matters pertaining to the charity as a Charitable Incorporated Organisation**

The Trustees can confirm that:

- (1) The CIO has not given any financial guarantees to another organisation
- (2) There are no debts outstanding at the year-end that represent a charge on the assets of the charity

**Note 2: Fund structure**

The charity includes three endowment funds arising from the bequests made in the 18th and 19th centuries to finance Friends Meeting Houses in Hastings, Herstmonceux and Lewes, the last of which also includes a burial ground. During 2020 only the Herstmonceux Estate had any income, expenditure or non-property assets, and hence only endowment is referred to in these financial statements.

The other restricted funds derive from a legacy from Maurice Burge for the benefit of the children and young people of Lewes Meeting, and donations and grants made to support the Lewes Meeting House development project. The other (unrestricted) funds in these financial statements have been earmarked by decision of the Area Meeting in session or Trustees, or relate to the finances of constituent Local Meetings in the Area.

**Note 3: Analysis of grants made during 2019**

	2020	2019
	£	£
Individuals		1,286
Britain Yearly Meeting	10,245	12,544
Other Quaker charities	641	1,057
Non-Quaker charities	1,546	1,556
Total	12,432	16,443

Amounts to non-Quaker charities over £250:

Name	Reason	£	Minutes
Tilling Green Community Centre	Community support	476	See below
Quicken Trust	Alleviation of poverty	780	See below

**Minute 3.21 from Rye Meeting** reads: We confirm the verbal agreement, made in March 2020, to pay the weekly rent of £14, to Tilling Green Community Centre, to cover the rental of our Meeting room, until further notice, including the lockdown period.

**Minute 20/32 from Herstmonceux Meeting** reads: 'The Meeting wishes to continue supporting a child's education in Kabubbu at an annual cost of £360.00 and general support of an elderly lady at a cost of £240.00. We ask SEAM Treasurer to arrange the transfer of funds from the Herstmonceux Estate to Herstmonceux Quaker Meeting by 31 December when the standing order becomes due. We also wish to send £25.00 each to Halima and Fatuma for Christmas gifts to be arranged by the Quicken Trust. This amount of £50.00 will be donated from the Herstmonceux Meeting fund.

**Note 4: Analysis of governance costs**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020. Payments made (from unrestricted funds) under this heading comprised:

	2020	2019
	£	£
Trustees' expenses	13	35
Accounting and audit	4,368	5,232
Costs of investment advice		3,300
Bank charges	60	60
Total	4,441	8627

**Note 5: Acting as agent**

During 2020 the following amounts were collected on behalf of other organisations.

	2020	2019
	£	£
Britain Yearly Meeting	0	0
Other Quaker Bodies	369	2,734
Other Bodies	1,763	6,181
Total	2132	8,915

**SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**Note 6:** The following amounts were owed to or prepaid by SEAQM as at 31.12.20:

Debtors & pre-payments	Fund	Amount £
Hirings charge owed	Hastings	388.00
Gift aid receivable	Eight Local Meetings	608.00
Gift aid receivable	Lewes Development Fund (R)	867.25
Insurance prepaid	General	4,234.00
Insurance prepaid	Herstmonceux Estate	467.00
<b>Total</b>		<b>6,564.25</b>

**Note 7:** The following amounts were owed by SEAQM as at 31.12.20:

Liabilities	Fund	£
Electricity bill unpaid	Hastings	36
Acting as agent owed to Homelink	Seaford	46
Acting as agent owed to QHA	Rye	359
Ashdown Hurrey for examination	General	3,600
Reimbursing cost of membership books	General	27
Outstanding invoices Paxton	General	96
<b>Total</b>		<b>4,164</b>

**Note 8:** During 2020 Eastbourne Meeting House was independently valued for insurance purposes (cost of re-building) in 2020 and the other properties have been revalued by our insurers. As independent valuation of most of them has been undertaken during 2021. . The total valuation of £4,212,276, at end 2020, informs the reserves held for property upkeep.

**Valuation of fixed assets (properties)**

**Note 9: Financial assets (held in the Property Fund)**

Description	Fund Type	Purchase price	Value at 31.12.19	Value at 31.12.20
Kames Ethical Equity	E	18,900	22,038	21,523
BMO Responsible Global Equity	E	16,200	17,180	20,664
BMO Responsible UK income	E	21,600	23,621	20,566
Eden Tree Amity Sterling Bond	B	5,400	5,456	5,581
Eden Tree Amity UK	E	18,900	21,388	19,762
FP WHEB Sustainability	E	13,500	14,314	17,032
Janus Henderson Global Sustainable Equity	E	16,200	16,991	22,503
Janus Henderson Institutional Global Responsible Managed accumulation	M	18,900	19,791	23,084
Jupiter Ecology Global Equities Growth	E	18,900	20,233	24,505
Liontrust Sustainable Future Corporate Bond	B	5,400	5,469	5,662
Liontrust Sustainable Managed Fund	M	18,900	19,957	24,031
Pictet Water	E	8,100	8,397	9,256
Rathbone Ethical Bond	B	5,400	5,472	5,748
Royal London Sustainable Diversified Trust	M	27,000	27,930	30,938
Royal London Sustainable World Trust	M	18,900	19,684	23,518
Royal London Ethical Bond Fund	B	5,400	5,396	5,640
Stewart Investors Asia Pacific	E	27,000	26,681	32,456
Threadneedle UK Social Bond	B	5,400	5,390	5,528
<b>Total</b>		<b>270,000</b>	<b>285,388</b>	<b>317,997</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Note 10: Receipts and payments (unrestricted) earmarked for the benefit of the Area Meeting as a whole

	General		Property		Pastoral & Education		Lewes Development	
	2020	2019	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£	£	£
<b>Receipts</b>								
Voluntary donations	530	180	-		-	-	-	-
Gift Aid reclaimed	45	43	-		-	-	-	-
Grants received								5,000
Other investment income	27	893	3,595	3,575	66	-	290	-
<b>Sub total</b>	<b>602</b>	<b>1,116</b>	<b>3,595</b>	<b>3,575</b>	<b>66</b>	<b>-</b>	<b>290</b>	<b>5,000</b>
<b>Asset and investment sales</b>				346,093		20,937		
<b>Total receipts</b>	<b>602</b>	<b>1,116</b>	<b>3,595</b>	<b>349,668</b>	<b>66</b>	<b>20,937</b>	<b>290</b>	<b>5,000</b>
<b>Payments</b>								
Courses, events and training	725	2,254						
Expenses of Friends and Attenders	337	222						
Children & young people		600						
Contributions to BYM (Note 3)	245	294	-		-		-	
Grants made (Note 3)	-		-	-	-	321	-	
Utilities and insurance	8,778	4,021	-	-	-	-	-	
Materials and equipment	1,453		-		-		-	
Employees and contractors	129	278						
Repairs and maintenance	-	-	3,946	17,780	-	-	-	
Property improvement		-	-	-	-	-	7,896	5,405
Miscellaneous	2							
Costs of generating funds							820	
Governance (Note 4)	4,381	8,567	-	-	-	-	-	
<b>Sub total</b>	<b>16,050</b>	<b>16,236</b>	<b>3,946</b>	<b>17,780</b>	<b>-</b>	<b>321</b>	<b>8,716</b>	<b>5,405</b>
<b>Asset and investment purchases</b>				270,000				
<b>Total payments</b>	<b>16,050</b>	<b>16,236</b>	<b>3,946</b>	<b>287,780</b>	<b>-</b>	<b>321</b>	<b>8,716</b>	<b>5,405</b>
<b>Net of receipts/(payments)</b>	<b>- 15,448</b>	<b>- 15,120</b>	<b>- 351</b>	<b>61,888</b>	<b>66</b>	<b>20,616</b>	<b>- 8,426</b>	<b>- 405</b>
<b>Transfers between funds:</b>								
Transfers into the fund from other funds	11,051	19,450	23,399			118	162,450	
Transfers out of the fund to other funds	- 10,000		- 125,257		- 37,193			
<b>Cash funds at last year end</b>	<b>26,331</b>	<b>22,001</b>	<b>135,054</b>	<b>73,166</b>	<b>67,193</b>	<b>46,459</b>	<b>137,550</b>	<b>137,955</b>
<b>Cash funds this year end</b>	<b>11,934</b>	<b>26,331</b>	<b>32,845</b>	<b>135,054</b>	<b>30,066</b>	<b>67,193</b>	<b>291,574</b>	<b>137,550</b>

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**Note 11: Receipts and payments earmarked for Bexhill, Eastbourne and Hastings Meetings**

	<b>Bexhill</b>		<b>Eastbourne</b>		<b>Wish Cottage</b>		<b>Hastings</b>	
	2020	2019	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£	£	£
<b>Receipts</b>								
Voluntary donations	1,835	2,391	962	1,491			2,818	3,113
Gift Aid reclaimed	344	465	175	368		-	225	447
Bequests	-		500	-		-		
Hirings of Meeting Houses	1,505	4,510	1,752	4,170		-	3,070	6,958
Property rental	-	-	-	-	10,740	9,222		
Other investment income	-	237	-	-		-		
Furlough grants received (HMRC)			1,067				520	
Other income							20	
<b>Total receipts</b>	<b>3,684</b>	<b>7,603</b>	<b>4,456</b>	<b>6,029</b>	<b>10,740</b>	<b>9,222</b>	<b>6,653</b>	<b>10,518</b>
<b>Payments</b>								
Courses, events and training	-	245	-	245			1,180	292
Expenses of Friends and Attenders	61	95	65	55		-	22	22
Contributions to BYM (Note 3)		600					3,000	4,000
Grants made (Note 3)	420	629	-	50			381	690
Utilities	1,514	1,780	1,003	2,175		-	987	1,252
Library & periodicals	108	179	92	88			298	133
Communications & outreach		51					30	295
Materials and equipment	107	2,749	242	283		-	458	754
Employees and contractors (cleaning)	1,170	1,957	2,649	2,348		-	2,146	1,757
Repairs and maintenance	217	694	6,923	1,604			1,313	2,316
Property improvement	-	3,250	-	-		-		
Costs of rental properties					1,176	10,334		
Governance (Note 4)	-	-	-	-		-	60	60
Miscellaneous	100							
<b>Total payments</b>	<b>3,697</b>	<b>12,229</b>	<b>10,974</b>	<b>6,848</b>	<b>1,176</b>	<b>10,334</b>	<b>9,875</b>	<b>11,571</b>
<b>Net of receipts/(payments)</b>	<b>- 13</b>	<b>- 4,626</b>	<b>- 6,518</b>	<b>- 819</b>	<b>9,564</b>	<b>- 1,112</b>	<b>- 3,222</b>	<b>- 1,053</b>
<b>Transfers between funds:</b>								
Transfers into the fund from other funds								
Transfers out of the fund to other funds	-	118	-		13,399	5,600	2,200	4,000
<b>Cash funds at last year end</b>	<b>5,502</b>	<b>10,246</b>	<b>17,501</b>	<b>18,320</b>	<b>3,835</b>	<b>10,547</b>	<b>14,116</b>	<b>19,169</b>
<b>Cash funds this year end</b>	<b>5,489</b>	<b>5,502</b>	<b>10,983</b>	<b>17,501</b>	<b>-</b>	<b>3,835</b>	<b>8,694</b>	<b>14,116</b>
Amount held in an AM central bank account	128		56				88	

SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**Note 12: Receipts and payments earmarked for Herstmonceux, Lewes and Rye Meetings**

	Herstmonceux		Lewes		Rye general		Rye Ella Roff	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>Receipts</b>	£	£	£	£	£	£	£	£
Voluntary donations	1,065	969	15,549	16,796	1,202	1,319		
Gift Aid reclaimed	219	200	1,972	2,337	85	269		
Bequests	-		1,000			-		
Hirings of Meeting Houses	-		2,288	7,641				
AAA collections in-year not paid over	-		-			359		
Other investment income	-	-	-			-		
Other income			669					
<b>Total receipts</b>	<b>1,284</b>	<b>1,169</b>	<b>21,478</b>	<b>26,774</b>	<b>1,287</b>	<b>1,947</b>	<b>-</b>	<b>-</b>
<b>Payments</b>								
Courses, events and training	-		-	289		10		
Expenses of Friends and Attenders			215	158				
Children & young people			88					
Contributions to BYM (Note 3)			7,000	7,000				
Other grants made (Note 3)	780	715	130	1,074	476	30		
Utilities	340	336	2,475	2,905		-		
Hire of premises				722	260	840		
Library & periodicals			260	360	92	88		
Communications & outreach			187			79		
Materials and equipment	210	96	228	3,606	212	12		
Employees and contractors (cleaning)	124		2,337	2,526				
Repairs and maintenance	185	368	1,870	5,392		-		
Property improvement	-		-					
2019 collections AAA paid over in 2020	-		-		359	105		
<b>Total payments</b>	<b>1,639</b>	<b>1,515</b>	<b>14,790</b>	<b>24,032</b>	<b>1,399</b>	<b>1,164</b>	<b>-</b>	<b>-</b>
<b>Net of receipts/(payments)</b>	<b>- 355</b>	<b>- 346</b>	<b>6,688</b>	<b>2,742</b>	<b>- 112</b>	<b>783</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>								
Transfers into the fund from other funds	600	600						
Transfers out of the fund to other funds	- 251	- 100	- 5,300	- 6,800	- 500	- 500		
<b>Cash funds at last year end</b>	<b>483</b>	<b>329</b>	<b>21,294</b>	<b>25,352</b>	<b>1,179</b>	<b>896</b>	<b>11,041</b>	<b>11,041</b>
<b>Cash funds this year end</b>	<b>477</b>	<b>483</b>	<b>22,682</b>	<b>21,294</b>	<b>567</b>	<b>1,179</b>	<b>11,041</b>	<b>11,041</b>

Amount held in an AM central bank account

105

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SUSSEX EAST AREA QUAKER MEETING – TRUSTEES’ REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**Note 13: Receipts and payments earmarked for Polegate, Seaford and Uckfield Meetings**

	Polegate		Seaford general		Seaford development		Uckfield	
	2020	2019	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£	£	£
<b>Receipts</b>								
Voluntary donations	130	308	2,819	2,665	-	-	1,860	1,559
Gift Aid reclaimed	35	68	299	429	-	-	238	271
Bequests	-	-	2,000		-	-		
Other investment income	-	-	10	8	-	-		
AAA collections in-year not paid over			46					
Miscellaneous	32	-	-	17	-	-		
<b>Total receipts</b>	<b>197</b>	<b>376</b>	<b>5,174</b>	<b>3,119</b>	<b>-</b>	<b>-</b>	<b>2,098</b>	<b>1,830</b>
<b>Payments</b>								
Courses, events and training	-	-	-		-	-		
Expenses of Friends and Attenders	-		-	19	-	-		
Contributions to BYM (Note 3)	-	150	-	500	-	-		
Other grants made (Note 3)	-	120	-	270	-	-		
Hire of premises			435	1,665			858	1,643
Library & periodicals	-	17	92	149	-	-		
Communications & outreach	-	11	25	77	-	-	102	92
Materials and equipment	-	-	-	20	-	-		
Employees and contractors		-						
<b>Total payments</b>	<b>-</b>	<b>298</b>	<b>552</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>960</b>	<b>1,735</b>
<b>Net of receipts/(payments)</b>	<b>197</b>	<b>78</b>	<b>4,622</b>	<b>419</b>	<b>-</b>	<b>-</b>	<b>1,138</b>	<b>95</b>
<b>Transfers between funds</b>								
Transfers into the fund from other funds			3,596					
Transfers out of the fund to other funds	- 50	- 50			- 5,596	- 2,400	- 500	
<b>Cash funds at last year end</b>	<b>358</b>	<b>330</b>	<b>7,646</b>	<b>7,227</b>	<b>5,596</b>	<b>7,996</b>	<b>3,534</b>	<b>3,439</b>
<b>Cash funds this year end</b>	<b>505</b>	<b>358</b>	<b>15,864</b>	<b>7,646</b>	<b>-</b>	<b>5,596</b>	<b>4,172</b>	<b>3,534</b>
Amount held in an AM central bank account	8		3,596				60	

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**Note 14: Receipts and payments for restricted and endowment funds**

	Lewes Development Restricted		Maurice Burge restricted		Herstmonceux Estate	
	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£
<b>Receipts</b>						
Voluntary donations	9,152	-	-	-	-	-
Gift Aid reclaimed	-	-	-	-	-	-
Bequests	-	-	-	-	-	-
Grants received	5,000	-	-	-	-	-
Property rental	-	-	-	-	23,659	21,480
Other investment income	10	-	-	-	69	-
Miscellaneous	-	-	-	-	-	-
<b>Sub total</b>	<b>14,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,728</b>	<b>21,480</b>
<b>Asset and investment sales</b>						
Financial investments						207
<b>Total receipts</b>	<b>14,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,728</b>	<b>21,687</b>
<b>Payments</b>						
Expenses of Friends and Attenders	-	-	-	-	-	-
Children & young people	-	-	-	600	-	-
Grants made (Note 3)	-	-	-	-	-	-
Utilities & insurance	-	-	-	-	916	432
Materials and equipment	-	-	-	-	-	-
Employees and contractors	-	-	-	-	366	514
Repairs & maintenance	-	-	-	62	-	1,300
Costs of rental properties	-	-	-	-	8,005	3,387
<b>Total payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>662</b>	<b>9,287</b>	<b>5,633</b>
<b>Net of receipts/(payments)</b>	<b>14,162</b>	<b>-</b>	<b>-</b>	<b>- 662</b>	<b>14,441</b>	<b>16,054</b>
<b>Transfers between funds</b>						
Transfers into the fund from other funds	-	-	-	-	-	-
Transfers out of the fund to other funds	-	-	-	-	- 850	- 600
<b>Cash funds at last year end</b>	<b>-</b>	<b>-</b>	<b>6,602</b>	<b>7,264</b>	<b>44,037</b>	<b>28,583</b>
<b>Cash funds this year end</b>	<b>14,162</b>	<b>-</b>	<b>6,602</b>	<b>6,602</b>	<b>57,628</b>	<b>44,037</b>