

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 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.
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.

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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.

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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

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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 1st and 3rd 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,

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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 31st 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 31st 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 31st 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 31st 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 31st 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.

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- 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.

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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:

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

- **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. 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:** 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

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 **31/12/2022**.

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

Date:

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	Number
Sussex East Area Quaker Meeting	1173819

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	1.01.2022		31.12.2022

Section A Receipts and payments

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £	2021 £
A1 Receipts	Notes 10-11	Notes 10-11	Note 11		
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
Sub total (Gross income)	87,039	102,945	24,110	214,094	131,233
A2 Asset and investment sales, (see Note 9).					
Financial investments	120,061	-		120,061	
Sub total	120,061	-	-	120,061	-
Total receipts	207,100	102,945	24,110	334,155	131,233
A3 Payments					
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
Sub total	70,845	57,816	14,120	142,781	64,764
A4 Asset and investment purchases, (see Note 9)					
Financial investments	-	-	-	-	-
Total payments	70,845	57,816	14,120	142,781	-
Net of receipts/(payments)	136,255	45,129	9,990	191,374	131,233
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
Cash funds this year end	594,942	123,213	64,972	783,127	656,517

**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	£	£	£	£	£
B1 Cash funds					
Bank accounts	594,931	123,223	64,972	783,127	591,723
Cash in hand					30
Total cash funds	594,931	123,223	64,972	783,127	591,753

	Unrestricted funds	Restricted funds	Endowment funds
	£	£	£
B2 Other monetary assets (Note 6)			
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
Total		184,248	361,578

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
	Total		7,489,291

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
	Total quantified		1,970
	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:

Name	Charitable Object	£
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
Total	7,489,291

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