



**Religious Society of Friends  
Dorset and South Wiltshire Area Quaker  
Meeting**

Registered Company Number 07900649  
Registered Charity Number 1149956

**ANNUAL REPORT AND ACCOUNTS OF THE  
TRUSTEES  
FOR THE YEAR ENDED DECEMBER 31<sup>ST</sup> 2019**



## **Dorset & South Wiltshire Area Quaker Meeting**

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## **Dorset and South Wiltshire Area Quaker Meeting**

### **Trustees' Annual Report and Accounts for the year ended 31 December 2019**

#### **Administrative details**

**Registered Company Number**      **07900649**

**Registered Charity Number**      **1149956**

**Registered address:** Quaker Meeting House, 8 Holloway Road, Fordington, Dorchester DT1 1LF

**Trustees who acted during the year:**

Audrey Hart-Roy

Diana Harris

Margaret Barker (to July 2019)

Charlotte Seymour-Smith

Ingrid Ellis

Strawberry Roth (from August 2019)

John Boyle (from Sept 2019)

Catherine Thomas (from Oct 2019)

**Trustees acting at date of annual report:**

Audrey Hart-Roy

Strawberry Roth

Ingrid Ellis

Charlotte Seymour-Smith

Strawberry Roth (from August 2019)

John Boyle (from Sept 2019)

Catherine Thomas (from Oct 2019)

**Custodian Trustee:**      Friends Trusts Ltd  
173 Euston Road  
London NW1 2BJ

**Treasurer:**      Charlotte Seymour-Smith

**Independent examiner:**      Nigel Singleton FCA FCCA  
BD&M Limited  
Skies, 20 St Martinsfield  
Winterborne St Martin  
Dorchester, Dorset DT2 9JU

**Clerk:**      Meetings in 2019 were convened and clerked by Margaret Barker

**Solicitors:**      Rutters, 2 Bimport, Shaftesbury, Dorset SP7 8AY

**Main Bankers:**      Charities Aid Foundation Ltd, West Malling, Kent ME19 4TA  
Triodos Bank,      Deanery Rd, Bristol BS1 5AS

**Investment Manager:**      Philip Cockrell, Investing Ethically, 31 Whiffler Road,  
Norwich NR3 2AW

## Trustees' Report

The Trustees present their report and the financial statements of the charity for the year ended 31<sup>st</sup> December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity:-

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: *Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (as amended by Update Bulletin 1 published on 2 February 2016)*.

### Objects and Activities of the Area Meeting as a Charity

The Charity's objects are the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain.

**The principal activity is the regular holding of meetings for worship** in the constituent Local Meetings. The AM in 2019 had a total membership of 183, plus 101 attenders. Each constituent LM holds regular weekly meetings for worship (fortnightly in Weymouth & Portland LM). Most also hold either meetings for worship or discussion groups (or both) during the weekdays. There are additional meetings arranged for many special events during the course of the year.

Each LM has a **Meeting for Worship for Business** at least 6 times a year, feeding any matters relating to the whole AM to AM's Meetings for Business. The AM sends a member to serve on Meeting for Sufferings, the executive body of Britain Yearly Meeting, and on the Quaker Life Committee. Many members attend the annual Britain Yearly Meeting.

### Properties

The titles to all the properties owned by the AM are held by Friends Trusts Limited, as nominee. There are Quaker Meeting Houses (MHs) in Dorchester, Salisbury, Shaftesbury and Bridport, all owned by the AM. All were surveyed as part of the Heritage Project, supported by English Heritage, during 2016 and each had a professional revaluation of its rebuild value during 2017, totalling £3,140,000 for all the buildings. Salisbury Meeting had a full professional survey carried out in 2017, as recommended by the Heritage Project.

**Dorchester MH** was extensively refurbished between 2009 and 2014, including the fitting of photovoltaic cells to generate electricity. It has a resident warden accommodated in the flat above the Meeting House.

**Salisbury MH** is a Grade 2 Listed building formerly known as Kennet Lodge. In 2010, after renovation, re-styling and modernisation it was renamed Quaker Meeting House. A flat above the Meeting House is commercially let and the income is paid into general AM funds. The Meeting House is taken care of by a part time non-resident Warden and a Lettings Officer. The gardens are maintained by a weekly gardener and some Friends, overseen by a landscape gardener who is a member of the Meeting. The rear garden is affiliated to the Quiet Garden Trust. In 2019 some extensive work was carried out on the roof.

**Shaftesbury's Meeting House** is a mid-20th century bungalow in good condition and its Quaker garden has won awards. It is taken care of by a group of local Friends. In the autumn of 2017 it had extensive reformation of the roof space to open it above the main Meeting Room in order to solve a long-term problem of inadequate ventilation, which has been very successful.

**Bridport's** 400-year-old Meeting House had a full survey in 2016 and a five-year programme of fairly minor work revealed by the survey is being carried out. There is a Burial Ground situated behind the Meeting House and land alongside let out at a peppercorn rent as a small market garden.

For many years the Resident Friend lived in accommodation attached to the MH, which was made up of the original caretaker's cottage plus additional modest space created in 1975 by leasing Unit 2 of the Daniel Taylor Almshouse Trust. The lease in respect of Unit 2 was voluntarily terminated by Area Meeting on September 30th 2017. The Resident Friend's contract also finished on that date and Bridport Meeting is managing its own wardenship.

**Burial Grounds in Shaftesbury and Ashgrove** (near Shaftesbury) are also owned by the AM and are part of the Charity Commission Scheme. Half of the Shaftesbury Burial ground forms the garden of a small, privately owned cottage. The lease allowing this is for a term of 75 years. The lease provides the AM with full burial rights on the ground and allows for access by the AM to inspect and maintain the gravestones.

### **Opportunities and Risks**

The statement made in this report for the last couple of years still holds, that **balancing the needs of an aging membership with the encouragement and liveliness needed to ensure a steady flow of new members is both an opportunity and a risk** – and at times a challenge. It is noticeably more successful in those Meetings with a range of opportunities for discussion and learning, which varies according to the life and energy of each Meeting.

### **Challenges**

**Meeting legal requirements** - health and safety, employment legislation, public liability, preventing fraud to our finances or harm to our people - is demanding on the trustees and requires constant vigilance to ensure that it is all taken seriously by members. The trustees consider that this AM does achieve an adequate level of risk management and readily seeks professional advice on matters for which there are no suitably skilled members of the AM. In May 2019, Area Meeting employed a part-time Administrator to assist the Trustees and support the efficient conduct of the business of the Area Meeting. This has opened the way to dealing with our financial support to treasurers in-house and has relieved the burden on Trustees, the clerk and the treasurer.

### **Covid-19**

As we were preparing this report, the COVID-19 pandemic developed and has profoundly affected our Area Meeting. We have prioritised the welfare of our worshipping community and have ceased holding in person Meetings for Worship in line with government instructions. At the time of writing, our Meeting Houses remain closed to the public and hirers.

We have developed alternative ways of holding worship including using remote technology. This has enabled our Meetings for Worship to continue in modified form. DSWAQM shall be using the technology to hold business and committee meetings during this uncertain time.

We have used our oversight looplet system and other informal links among members to check on welfare and provide support to the extent that it is needed and where we are able to respond.

Looking forward, the extraordinary events of 2020 will affect us in the longer term in ways we are not yet able to predict. We face a significant loss of income from Meeting House hirings, and our

reserves held as investments are likely to fall substantially in value. The Trustees will keep our risks and finances under regular review and take steps as appropriate to protect the life of our Quaker community and our charitable purpose.

**Safeguarding** – until recently this has been mostly about keeping our children safe but at the present time the Local Meetings have few children but an increasing number of very elderly and vulnerable adults. The prevalence of dementia in the population creates its own problems where Meetings for Worship are mostly silent and depend on the involvement and understanding of everyone present. AM has in place a safeguarding representative in each Local Meeting and an AM Safeguarding Coordinator.

### **Opportunities**

There are potential opportunities to increase our outreach and to attract new members amongst those seeking a spiritual path who may find a natural home with Quakers. However, our ability to take advantage of these opportunities depends on the energy and resources of our Local Meetings and the Area Meeting. Legacy funding (mentioned later in this report) may allow us to consider some project work in 2020 to enable us to move forward with these opportunities.

### **Public Benefit**

Quakerism is a way of life, not a religion for Sundays. In accordance with our testimonies, our members and attenders contribute to a wide range of activity in each local community, in local and national organisations and in the world-wide sphere. Quakers are relatively few in numbers but our values are quite widely known and we are often able to achieve influence well beyond what our small size would suggest.

**Our Meeting Houses** are very well used by many community groups, some of whom would find it hard to be accommodated in other halls because they include people working with issues (for example) of addiction. The charges are kept modest to enable such groups to have access and many groups comment on the peace and calm they feel in our Meeting Houses. The wear and tear on each building and the workload for the warden and those acting in that capacity is of course increased.

In 2019, Salisbury and Dorchester Meetings have purchased a defibrillator to be available to the whole community.

The Religious Society of Friends is part of **Churches Together** in England and each LM takes part in and contributes to its local Churches Together group – some of these are in Dorset and Wiltshire but others, at the borders of these counties, are in Somerset and Devon. This enables a solid basis for working together or speaking out on local, national and international issues.

In planning activities for the year, the Trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

### **Achievements**

**Our AM membership during 2019 stayed steady.** There is a growing interest in exploring a spiritual journey by many people in their middle years and some seek this in the non-credal setting of a Quaker Meeting. This inflow has diminished in some LMs in the last 2 years but grown in others, possibly reflecting the relative energy and liveliness of the Meeting. Discussion and teaching groups within our LMs support these individuals in their explorations and many old and new Friends have been encouraged and funded to attend national **Quaker Courses and Conferences**. There is benefit from such educational experience far beyond the bounds of the topic being studied.

**Quaker educational experience is also open to our young Friends** and in 2019 there were 6 young people from this AM who were fully funded to attend the summer schools appropriate to their age, and they came away with much to consider. One young person produced an excellent report which has been circulated widely.

### **Sustainability**

In Sept 2019 DSWAQM put together a sustainability report, which was submitted to Friends House in London. All of the Dorset and South Wiltshire Local Meetings contributed to the report, a synopsis of which follows.

DSWAQM aims to reduce printing, using online secure storage for documents/policies, and email as the main method of communication. Bookkeeping is done mostly electronically, avoiding where possible the need to print and post information. We encourage emailing of receipts/invoices/expense forms where possible to reduce the use of printing ink and paper. The diary events go out once a month by email. Local Meeting House Hirers are sent invoices by email each month (where possible) and the room hire diary goes to clerks & premises committee by email. We encourage most of our hirers to make payments by BACS to avoid printing & envelopes and postage. Information between Trustees/Treasurers/Clerks and Admin is shared electronically.

Sustainable transport is encouraged: including the use of public transport to travel to meetings/training courses etc. Local and Area Meetings are often attended by individuals who either walk/cycle or use public transport, where possible.

DSWAQM intends to further encourage all means of reducing our carbon footprint, in particular by arranging energy assessments of Local Meeting Houses, and acting on them. We aim to facilitate energy saving and use of green energy sources by Meeting Houses and individual Friends. Local Meetings encourage the reduction of the use of plastics, and promote the three pillars of "reduce, re-use and recycle".

We encourage the use of sustainable/renewable energy sources. At Dorchester Meeting House all energy is supplied by Good Energy, and there are 26 solar panels on the roof which produce about 8 MWh each year. According to the monitoring system these have, since mid-2014, saved 16,060.28 kg of CO2 emissions. A swap and reuse sale is held with tea/coffee for the neighbourhood in the Dorchester MH car park once a year. Toilet and kitchen rolls are Fairtrade and made from recycled paper. Fabric hand towels are washed and reused, as are tea towels and dish cloths. All toilets are twinned. Wipes or cling film are not used. Green cleaning products used throughout our building. Sometimes people bring food and home grown produce to share or give away. Quite a few individual Friends have allotments.

Shaftesbury Meeting supports fair trade with mini markets held after Meeting for Worship. Several members have involvement with the Shaftesbury community farm.

Bridport Meeting House has agreed to install a bicycle rack in the Meeting House courtyard. They have made great efforts to cut back on the number of plastic containers used and encourage Friends and hirers to recycle them in separate kitchen bins. There are also plans for the future to make the Meeting House more sustainable and eco-friendly.

### *Climate Emergency Talk and AM event*

On Sunday, 29th September Lindsey Fielder – Cook, QUNO representative on Climate Change spoke to Area Meeting about how she was led to do her work in this field. The following day she joined the Bishop of Salisbury to give a presentation on Climate Emergency at the Dorford Centre, Dorchester as the start to Quaker Week in Dorchester. This was well attended. During the afternoon Lindsey and Bishop Nicholas had run a workshop with 100 6th form students from the Dorchester Thomas Hardy School.

In 2011, Britain Yearly Meeting – the national body for Quaker action – made a commitment to sustainability at all levels (**'the Canterbury Commitment'**). Each LM is tackling sustainability and the factors involved in this commitment, both as individuals and as a community, and joins with other local churches and community groups to press forward, recognising the urgency for action to be taken at all levels.

### **Outreach**

Each LM tries to undertake some **outreach** action, often in **Quaker Week** in October, to ensure that our voice is heard and that local people have opportunities to know where we are and what we are. A Quaker Meeting is held each year within Salisbury Cathedral and in the Peace garden in Bridport.

Work is ongoing in individual LMs on **matters of international concern**, many carrying our Peace Testimony into action. Amongst the concerns taken forward are the Palestine/Israel situation, support for Christian Aid, child soldiers, children in prison, poverty in this country, homelessness, food banks, and immigration/refugee matters. Conscientious Objection to militarism is not something just for wartime and there is local support to enable conscientious objection to that part of our taxes which is used for military purpose.

**Quaker prison ministers** visit the 3 prisons in the geographical boundaries of our AM and the witness this offers to those inside these establishments is significant. The removal of the immigration detention centre, which has now reverted to a men's prison, has reduced our witness against its existence, though indefinite detention continues in other locations and is a focus of Quaker concern.

Periodically we welcome a new member within our AM who is a resident within the prison system – currently two such members, one now out of prison and living elsewhere in the south of England and one likely to remain in prison for some years.

### **Finance Accounting principles**

Each LM (apart from Weymouth & Portland) has its own treasurer, bank accounts and income and expenditure accounts. Financial decisions are taken at the LM for business in accordance with Quaker principles and the guidance in Quaker Faith and Practice. There is a Memorandum of Understanding between AM and LMs which sets out the principles of the relationship, including financial delegation. The LM accounts are collated with those of the AM to form the complete picture of the financial position of the whole AM. This is a somewhat complicated process but is the historic practice in Quaker Area Meetings. None of our trustees have specific financial skills or qualifications, and in 2019 we have used the services of a chartered accountant and a bookkeeper to ensure that these historic practices are managed, the AM's annual accounts are correctly prepared and the process of financial management is addressed throughout the year.

### **Income**

The main sources of income are from individual members, from room hiring and from investment income. The income is used to carry out our objectives, supporting Quaker work locally, nationally and internationally. Our properties require significant sums to be spent on maintenance but our income from hiring and from designated funds adequately covers this.

Separate collections are made in most LMs for charities whose work is in sympathy with Quaker values and testimonies.

Total income for the year amounted to £175,604 (2018 was £140,775), including £12,807 restricted funds. The statement of financial activities shows net income of £8,650 (2018 was £3,308).



## Reserves

An updated Reserves Policy was prepared during 2016. As part of this, the Trustees considered that they should maintain reserves of 12 months normal expenditure, which equates to circa £120,000. At 31<sup>st</sup> December 2019, total reserves amounted to £2,315,101 (2018 £2,248,553), were made up as follows:

Endowment funds	304,113
Restricted funds	457,955
Unrestricted funds:	
Invested in freehold property	1,116,069
Designated for meeting house maintenance	48,367
Other	388,600
	<b>£2,315,104</b>

## Investments

All investments of the AM are managed by Investing Ethically, based in Norwich. The AM disinvested in fossil fuel extraction, as far as is possible for a small organisation, during 2016, **achieving a 95% withdrawal from any fund that in any way supports fossil fuel extraction.** This has not had a major deleterious effect on the income achieved from investments.

## Use of Surplus Funds

### Supporting Quaker Work through Britain Yearly Meeting.

In 2019 donations totalling £14,997 were made to support the work of Britain Yearly Meeting. These funds contribute to the work of BYM including Quaker Peace and Social Witness, Quaker Life, Quaker Stewardship and other central work. This means that we are able to look beyond our Local and Area Meetings and engage with Quaker work nationally and internationally. This is something that our members value highly and that also contributes to our influence on local issues and outreach in our local communities.

### Building reserve/ support for Quaker Housing Trust (QHT).

The Area Meeting has held since 2016 a Treasurer's Reserve account with Triodos Bank, the income from which has been used to support the work of the Quaker Housing Trust, reflecting our AM concern to support social housing. The funds in this account, currently totaling £38,447, can be added to or withdrawn at any time needed by the AM. In 2019 the Area Meeting agreed to regard the funds deposited in this account as a buildings reserve to be used to support major works which may arise in respect of our buildings. Meanwhile any interest continues to be allocated, by a decision taken each year by the AM, to the Quaker Housing Trust.

## Future Plans

These have been referred to throughout this report. With the ageing membership of the Area Meeting, allowance has to be made for the loss of income as older members, many of whom are the most generous contributors to the Meeting, die. Legacy income cannot be relied on and may have restricted purposes. Nevertheless, there have been legacies received during 2019. It is not wise for the AM to have expensive plans for the future but we are exhorted 'to be open to new light, from whatever source it may come'. In this spirit we will endeavour to be adventurous with our available funds.

In terms of our administration, 2020 will be a year of transition to moving our LM and AM bookkeeping in-house, with our administrator being mentored by our new firm of accountants to

support her in taking on this new role. We hope this will reduce costs and streamline and ease our processes.

### **Structure, Governance and Management**

The Area Meeting (AM) is a registered charity, number 1149956. The Area Meeting is the administrative body for 6 Local Meetings (LMs), consisting of Shaftesbury, Salisbury, Dorchester, Bridport, Lyme Regis and Weymouth & Portland, of whom all but the last 2 have their own Meeting Houses. Meeting Houses are owned by the Area Meeting.

The Area Meeting was registered as a Company Limited by Guarantee, number 07900649 on January 6th 2012. Its financial year is aligned to the calendar year, which for Quakers is also the financial year.

The Company's Trustees/Directors (referred to as simply 'trustees') are each appointed by the Area Meeting for a triennium, in the Quaker tradition. All trustees are eligible for re-appointment up to a maximum consecutive service of 9 years and the Articles of Association are based on the standard Quaker constitution for a charity.

All our Meetings for Worship and Business are held in the manner of Friends, as described in the book 'Quaker Faith and Practice'. The trustees meet quarterly and the AM meets 6 times a year, at rotating LM venues, keeping all Friends informed of its business and agreeing together its strategy and policy. The trustees present a report with a copy of their minutes at each meeting. The AGM of the Company took place within the AM held in May 2019.

A Memorandum of Understanding (MoU) has been in existence since 2014, setting out the respective roles of AM and LMs in order to ensure good governance and financial management.

### **Trustees' responsibility statement.**

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume the Charity will continue in operation.

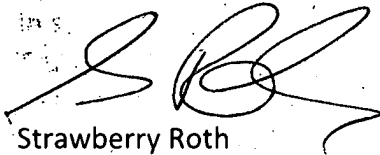
The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

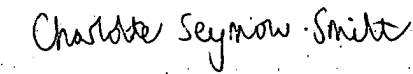
### In summary

Trustees, professionals, LMs and AM have worked well together to carry out all the business of the year, whilst still observing right ordering and good Quaker business practices. Tasks such as responsibility for our properties and the legislation that is associated with this are delegated by trustees to LMs but monitoring this is an ongoing task that requires a regular calendar of work.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees declare that they approved the report on 24<sup>th</sup> April 2020 and it is signed on their behalf by:

  
Strawberry Roth

  
Charlotte Seymour-Smith

Chairman of the  
Trusts or in as  
represented by

## **Report of The Independent Examiner To The Trustees of Dorset & South Wiltshire Area Quaker Meeting**

I report on the accounts of the company for the year ended 31<sup>st</sup> December 2019, which are set out on pages 11 to 18.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

  
Nigel Singleton FCA FCCA

BD&M Limited  
Chartered Certified Accountants  
Skies, 20 St Martinsfield  
Winterborne St Martin  
Dorset  
DT2 9JU

Date: 24<sup>th</sup> April 2020

# Dorset & South Wiltshire Area Quaker Meeting

## Statement of Financial Activities (including Income and Expenditure Account for the year ended 31 December 2019)

		Unrestricted funds	Restricted funds	Endowment funds	Total Funds 2019	Total Funds 2018
	Notes	£	£	£	£	
<b>Income and endowments from:</b>						
Donations and legacies	3	90,236	4,174	-	94,410	58,025
Other trading activities	4	69,394	-	-	69,394	72,174
Income from Investments	5	3,167	8,633	-	11,800	10,576
Total income		<u>162,797</u>	<u>12,807</u>	<u>-</u>	<u>175,604</u>	<u>140,775</u>
<b>Expenditure on:</b>						
Raising funds	6	4,945	-	-	4,945	4,822
Charitable activities	7	149,026	12,983	-	162,009	132,645
Total expenditure		<u>153,971</u>	<u>12,983</u>	<u>-</u>	<u>166,954</u>	<u>137,467</u>
Net income before investment movements		8,826	(176)	-	8,650	3,308
Realised gains/(losses) on investments		-	-	-	-	3,426
Unrealised gains/(losses) on investments		7,601	9,733	40,567	57,901	(35,147)
Net income/(expenditure) before transfers		<u>16,427</u>	<u>9,557</u>	<u>40,567</u>	<u>66,551</u>	<u>(28,413)</u>
Transfer between funds	17	-	-	-	-	-
Net movement in funds		<u>16,427</u>	<u>9,557</u>	<u>40,567</u>	<u>66,551</u>	<u>(28,413)</u>
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,536,609	448,398	263,546	2,248,553	2,276,966
Total funds carried forward	17	<u>1,553,036</u>	<u>457,955</u>	<u>304,113</u>	<u>2,315,104</u>	<u>2,248,553</u>

All amounts derive from continuing operations.

All gains and losses recognised in the period are included in the statement of financial activities.

The notes on pages 13 to 18 form part of these financial statements

**Dorset & South Wiltshire Area Quaker Meeting**  
**Balance Sheet**  
**As at 31 December 2019**

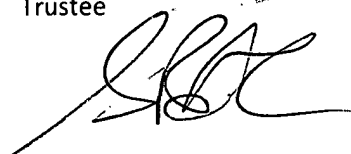
	Notes	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible fixed assets	9	1,516,069	1,516,069
Investments	10	486,166	425,131
		<u>2,002,235</u>	<u>1,941,200</u>
<b>Current Assets</b>			
Debtors	11	10,342	14,097
Cash at bank and in hand		<u>306,708</u>	<u>299,571</u>
		317,050	313,668
<b>Creditors: Amounts falling due within one year</b>	12	<u>(4,181)</u>	<u>(6,315)</u>
<b>Net current assets</b>		312,869	307,353
<b>Net assets</b>		<u>2,315,104</u>	<u>2,248,553</u>
<b>The funds of the charity:</b>			
Endowment funds	17	304,113	263,546
Restricted income funds	17	457,955	448,398
Unrestricted funds, including Designated funds	17	1,553,036	1,536,609
<b>Total funds</b>		<u>2,315,104</u>	<u>2,248,553</u>

For the financial year ended 31 December 2019, the charity was entitled to exemption from audit under section 477(1) of the Companies Act 2006; and no notice has been deposited under section 476(1) requesting an audit. The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the year and of its income and expenditure for the financial year in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006, so far as applicable to the

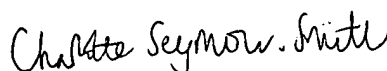
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006.

The Financial statements were approved by the board on 24<sup>th</sup> April 2020.

Strawberry Roth  
Trustee



Charlotte Seymour-Smith  
Trustee



The notes on pages 13 to 18 form part of these financial statements

**Dorset & South Wiltshire Area Quaker Meeting**  
**Notes to the financial statements for the year ended 31st December 2019**

**1 General information**

The charity is a private company limited by guarantee and consequently does not have a share capital. Each of the Members are liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. The Members of the Area Meeting are all persons whose names are for the time being recorded in the official register maintained in accordance with Quaker Faith and Practice (QFP) of Britain Yearly Meeting.

The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

**2 Basis of preparation**

The financial statements incorporate the affairs of Dorset & South Wiltshire Area Quaker Meeting and the 6 Local Meetings, being:

Bridport  
Dorchester, Weymouth & Portland  
Lyme Regis  
Salisbury  
Shaftesbury

Transfers between the Local Meetings and the Area Meeting are however eliminated from income and expenditure.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis, under the historical cost convention in accordance with 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) - (Charities SORP (FRS 102)),

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

**3 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**3.1 Cash flow statement**

The charity has taken advantage of exemptions available to it and therefore has not prepared a cash flow report.

**3.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and gifts are included in full in the Statement of Financial Activities when receivable.

Legacy gifts are recognised on a case by case basis following grant of probate and when the Charity has been notified of the amount and settlement date.

Investment income is recognised on a receivable basis and is shown gross of income tax recovered and recoverable. Other income is accounted for on the basis of amounts receivable for the year.

In accordance with the Charities SORP (FRS 102), unpaid general volunteer time is not recognised in the financial statements.

**Dorset & South Wiltshire Area Quaker Meeting**  
**Notes to the financial statements for the year ended 31st December 2019**

**3 Accounting policies (continued)**

**3.3 Expenditure**

All expenditure is recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on the accruals basis, inclusive of irrecoverable VAT.

Raising funds - These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities - Charitable expenditure comprises those costs incurred by the Charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**3.4 Tangible fixed assets**

Fixed assets are recorded at cost plus any incidental expenses of acquisition. Where fixed assets are donated, they are stated at their estimated market value on acquisition.

The trustees have not accounted for depreciation on its freehold properties because the depreciation charge and accumulated depreciation is deemed immaterial.

**3.5 Investments**

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market value during the year and are credited or charged to the statement of financial activities based on the market value at the end of the year.

**3.6 Debtors**

Trade debtors are recognised at the settlement amount after any trade discounts offered and any appropriate allowance for irrecoverable amounts. Prepayments are valued at the amount paid in advance for goods and services provided to the charity.

**3.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**3.8 Creditors**

Trade creditors are stated at the original invoiced amounts.

**3.9 Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in the furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to the that area or purpose.

Endowment funds are funds set aside for specific purposes for which the capital can not be expended. The income from such funds is allocated to particular funds.

Further details of each fund are disclosed in note 17.

**4 Taxation**

The company is a registered charity and accordingly is exempt from taxation on its income where they are applied for charitable purposes.

The charity is not registered for VAT and is therefore unable to recover VAT on any expenditure it incurs.



**Dorset & South Wiltshire Area Quaker Meeting**  
**Notes to the financial statements for the year ended 31st December 2019**

**5 Donations and legacies**

	Unrestricted funds		Restricted funds		Total	Total
	2019	2018	2019	2018	2019	2018
		£	£	£	£	£
Donations (Inc. gift aid)	35,015	37,834	4,174	5,574	39,189	43,408
Legacies & gifts	55,221	14,617	-	-	55,221	14,617
	<u>90,236</u>	<u>52,451</u>	<u>4,174</u>	<u>5,574</u>	<u>94,410</u>	<u>58,025</u>

**6 Other trading activities**

Meeting house hiring's	58,250	60,610	-	-	58,250	60,610
Salisbury flat lettings	7,744	9,000	-	-	7,744	9,000
Other income	3,400	2,564	-	-	3,400	2,564
	<u>69,394</u>	<u>72,174</u>	<u>-</u>	<u>-</u>	<u>69,394</u>	<u>72,174</u>

**7 Income from Investments**

Interest and dividends	<u>3,167</u>	<u>1,267</u>	<u>8,633</u>	<u>9,309</u>	<u>11,800</u>	<u>10,576</u>
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**8 Raising funds**

Cost of generating income	1,605	859	-	-	1,605	859
Letting agents fees	1,578	1,063	-	-	1,578	1,063
Investment management costs	-	1,638	-	-	-	1,638
Legal fees	1,762	1,262	-	-	1,762	1,262
	<u>4,945</u>	<u>4,822</u>	<u>-</u>	<u>-</u>	<u>4,945</u>	<u>4,822</u>

**9 Charitable activities**

Quaker Activities						
BYM Contribution	10,823	32500	4,174	6,637	14,997	39,137
Other Donations	5,368	6321	-	-	5,368	6,321
Meeting support costs	8,438	4393	584	1,894	9,022	6,287

**Support costs**

Meeting house costs						
Equip & Furniture repairs	6,127	2417	-	-	8,544	2,417
Insurance	4,037	3567	-	-	7,604	3,567
Repairs & Maint inc. Garden	58,209	5554	8,225	-	71,988	24,873
Utilities	10,863	12591	-	-	23,454	12,591
Rent and rates	6,304	5594	-	19,319	31,217	5,594
Wages	15,637	8845	-	-	24,482	8,845

**Governance costs**

Independent examination	2,880	3780	-	-	6,660	3,780
Bookkeeping fees	11,422	10752	-	-	22,174	10,752
Administration costs	8,918	8481	-	-	17,399	8,481
Trustees expenses	-	0	-	-	-	-
	<u>149,026</u>	<u>104,795</u>	<u>12,983</u>	<u>27,850</u>	<u>242,909</u>	<u>132,645</u>

**10 Staff costs**

No employee received emoluments a rate in excess of £60,000 during the year (2018 - Nil).

The average number of full time equivalent employees for the year was 1 (2018 -1). No social security or pension costs were incurred.

**Dorset & South Wiltshire Area Quaker Meeting**  
**Notes to the financial statements for the year ended 31st December 2019**

**11 Tangible Fixed Assets**

	Freehold property - Meeting Houses				Total 2019	Total 2018
	Bridport	Dorchester	Salisbury	Shaftesbury		
	£	£	£	£	£	£
Cost						
As at 1 January 2019						
and 31 December 2019	<u>400,000</u>	<u>41,365</u>	<u>909,624</u>	<u>165,080</u>	<u>1,516,069</u>	<u>1,516,069</u>

**12 Investments**

	Mortgage	Listed Investments	Total
	£	£	£
As at 1 January 2019	27,000	398,131	425,131
Net income reinvested	-	3,134	3,134
Unrealised gains/(losses)	-	57,901	57,901
As at 31 December 2019	<u>27,000</u>	<u>459,166</u>	<u>486,166</u>

The mortgage was advanced to a Friend in respect of their purchase of 14 North Square and is secured against the property. Interest is charged at a notional rate on the loan.

The listed investments are held in a diversified portfolio of unit trusts, as agreed with our advisors, Investing Ethically. All investments are held within the UK.

**13 Debtors - due within one year**

	2019	2018
	£	£
Trade debtors	4,751	3,012
Other debtors	900	6,812
Prepayments	4,691	4,273
	<u>10,342</u>	<u>14,097</u>

**14 Creditors**

	2019	2018
	£	£
Trade creditors	-	739
Accruals	4,181	5,370
Acting as Agents	-	206
	<u>4,181</u>	<u>6,315</u>

**15 Acting as Agents**

	At 01.01.19	Received	Expended	At 31.12.19
	£	£	£	£
Other Charities	206	9,543	(9,749)	-

**16 Related parties**

The charity is controlled by the Trustees who are also directors of the company.

No Trustee, or any persons connected with them, have received any remuneration from the charity during the year. (2018 £nil). Travel and broadband expenses of £257 were paid to 2 trustees during the year (2018 £121 to 3 trustees).

Donations totalling £650 were made by four trustees during the year.

**Dorset & South Wiltshire Area Quaker Meeting**  
**Notes to the financial statements for the year ended 31st December 2019**

**17 Summary of funds**

	Opening funds £	Incoming resources £	Resources expended £	Investment movements £	Transfers £	Closing funds £
<b>Endowment funds</b>						
Poor funds	5,588	-	-	-	-	5,588
George Inn - Capital	221,264	-	-	34,199	-	255,463
Educational fund	19,264	-	-	2,775	-	22,039
Shaftesbury Burial Ground	17,430	-	-	3,593	-	21,023
	<u>263,546</u>	<u>-</u>	<u>-</u>	<u>40,567</u>	<u>-</u>	<u>304,113</u>
<b>Restricted funds</b>						
George Inn - Income	-	6,196	(6,196)	-	-	-
Educational fund Income	-	584	(584)	-	-	-
Dunster Trust meeting house	400,000	-	-	-	-	400,000
- general funds	44,399	1,853	(2,029)	9,733	-	53,956
Local Area misc. small funds	3,999	-	-	-	-	3,999
Monies donated for BYM	-	4,174	(4,174)	-	-	-
	<u>448,398</u>	<u>12,807</u>	<u>(12,983)</u>	<u>9,733</u>	<u>-</u>	<u>457,955</u>
<b>Unrestricted /designated funds</b>						
Meeting Houses designated fund	1,116,069	-	-	-	-	1,116,069
Meeting Houses maintenance fund	-	-	-	-	48,367	48,367
Area and Local Meetings general fund	420,540	162,797	(153,971)	7,601	(48,367)	388,600
	<u>1,536,609</u>	<u>162,797</u>	<u>(153,971)</u>	<u>7,601</u>	<u>-</u>	<u>1,553,036</u>
<b>Total funds</b>	<u>2,248,553</u>	<u>175,604</u>	<u>(166,954)</u>	<u>57,901</u>	<u>-</u>	<u>2,315,104</u>
<b>Summary of funds for 2018</b>						
<b>Endowment funds</b>						
Poor funds	5,588	-	-	-	-	5,588
George Inn - Capital	237,702	-	-	(16,438)	-	221,264
Educational fund	20,645	-	-	(1,381)	-	19,264
Shaftesbury Burial Ground	18,618	-	-	(1,188)	-	17,430
	<u>282,553</u>	<u>-</u>	<u>-</u>	<u>(19,007)</u>	<u>-</u>	<u>263,546</u>
<b>Restricted funds</b>						
George Inn - Income	-	6,678	(6,678)	-	-	-
Educational fund Income	-	871	(1,894)	-	1,023	-
Dunster Trust meeting house	400,000	-	-	-	-	400,000
- general funds	60,598	1,760	(12,641)	(5,318)	-	44,399
Local Area misc. small funds	3,999	-	-	-	-	3,999
Monies donated for BYM	1,063	5,574	(6,637)	-	-	-
	<u>465,660</u>	<u>14,883</u>	<u>(27,850)</u>	<u>(5,318)</u>	<u>1,023</u>	<u>448,398</u>
<b>Unrestricted /designated funds</b>						
Meeting Houses designated fund	1,116,069	-	-	-	-	1,116,069
Area and Local Meetings general fund	412,684	125,892	(109,617)	(7,396)	(1,023)	420,540
	<u>1,528,753</u>	<u>125,892</u>	<u>(109,617)</u>	<u>(7,396)</u>	<u>(1,023)</u>	<u>1,536,609</u>
<b>Total funds</b>	<u>2,276,966</u>	<u>140,775</u>	<u>(137,467)</u>	<u>(31,721)</u>	<u>-</u>	<u>2,248,553</u>

**Dorset & South Wiltshire Area Quaker Meeting**  
**Notes to the financial statements for the year ended 31st December 2019**

**17 Summary of funds (continued)**

**Endowment funds**

Poor Funds - an amalgamation of five ancient trusts. It is an exendable endowment and capital and income can be used to assist Friends of the AM in financial need. This may include covering the cost of courses or travel costs.

George Inn Fund - The capital originally arises from a gift from William Scott dated 28 July 1693. It has been enhanced by the increase in value of investments, especially the sale of 27 St. George Street, Sherborne in 2011.

Educational fund - (formerly Somerset Friends) - the fund was created on the dissolution of the Friends Somerset Charities in 2010. A proportion of their funds were allocated to us for use as set out below.

Shaftesbury Burial Ground - the capital was raised from the granting of a lease of half of the burial grounds, to allow it to be used as a garden. Any income generated is available for AM's general objects.

**Restricted funds**

George Inn Fund - income is available for the maintenance of meeting houses and burial grounds. Surplus income may be paid to the Poor Fund. Eligible expenditure during the year has been allocated against the fund.

Educational Fund - (formerly Somerset Friends) - income can be used for the relief of poverty, provision of educational and travel costs and the service of truth without other limitation. Eligible expenditure during the year has been allocated against the fund. Eligible expenditure over the past 4 years that was originally allocated to general funds has been identified and the balance transferred to general funds to cover this expenditure.

Dunster Trust - this originally owned the meeting house in Bridport but the AM has taken over the ownership, together with the supporting investments. Income is to be spent on the maintenance and the upkeep of that property.

There is an additional object of supporting the education of Friends, which is decided annually according to the income of the Trust.

Miscellaneous Funds - are small individual amounts belonging to the Local meetings and administered by them in accordance with the criteria set for each fund.

**Designated funds**

The net book value of meeting houses not funded from restricted funds is shown as a separate designated fund to distinguish them from the free reserves of the charity.

The trustees have set aside funds as a reserve towards maintenance expenditure on meeting houses.

**18 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds £
Tangible fixed assets	1,116,069	400,000	-	1,516,069
Investments	133,685	53,956	298,525	486,166
Current assets	307,463	3,999	5,588	317,050
Current liabilities	(4,181)	-	-	(4,181)
	<u>1,553,036</u>	<u>457,955</u>	<u>304,113</u>	<u>2,315,104</u>

**Analysis of net assets between funds for 2018**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds £
Tangible fixed assets	1,116,069	400,000	-	1,516,069
Investments	122,774	44,399	257,958	425,131
Current assets	304,081	3,999	5,588	313,668
Current liabilities	(6,315)	-	-	(6,315)
	<u>1,536,609</u>	<u>448,398</u>	<u>263,546</u>	<u>2,248,553</u>