

Registered Charity number: 1166299

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

**TRUSTEES' ANNUAL REPORT  
INCLUDING RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED  
31 MARCH 2022**

**WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
IN BRITAIN**

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# WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

## CHARITY INFORMATION

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Charity name:	West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain (abbreviated as <b>West Kent Quakers</b> )
Treasurer:	Steve Giddins – resigned 10 October 2021 Not replaced
Trustees:	Liz Whelan Duncan Dwinell Merril Woolf Estella Lovett John Roberts – appointed 10 January 2022
Registered Charity number:	1166299
Principal Address:	West Kent Area Meeting c/o 30 Hollybush Lane Sevenoaks Kent TN13 3TJ
Independent Examiner:	Jonathan Healey FCA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE
Bankers:	The Co-operative Bank plc Business Direct PO Box 250 Skelmersdale Lancashire WN8 6WT
Solicitors:	Gullands Solicitors 16 Mill Street Maidstone Kent ME15 6XT
Custodian Trustees:	Friends Trusts Limited

# **WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees submit their report together with the financial statements of the charity for the year ended 31 March 2022.

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

**Description of Charity's trusts:** Constitution dated 12 March 2016 and charity commission scheme.

**Objects of the charity:** The furtherance of the general religious and charitable aims of the Religious Society of Friends (Quakers) in the area of West Kent Quakers and beyond.

**Specific investment powers:** To make investments in accordance with legal constraints and the ethical testimonies of the Religious Society.

**Organisational structure:** Day to day management is delegated to the Trustees who currently meet at least four times a year (once to include the Area Meeting Clerk as required) and aim to include a representative from each of the four main meetings.

### **Trustees and Governance**

Recruitment and appointment of trustees: All trustees are appointed by minute of West Kent Area Quaker Meeting in session. The Area Meeting appoints trustees, normally from its own membership. The body of trustees normally contains five or more persons. The appointments are reviewed at intervals not exceeding three years. A trustee can be re-appointed on no more than two occasions to give an unbroken term not exceeding nine years; that person cannot then be re-appointed as a trustee until a further three years has elapsed.

In January 2020 East and West Kent trustee area meetings agreed to have at least one trustee from the other area meeting attend reciprocally as a co-opted attender. This supports shared best practice. The treasurer, not in membership and now resigned, did not act as trustee.

### **Public Benefit**

When planning the activities for the year, the trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, including public benefit guidance.

# WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

## TRUSTEES' REPORT *FOR THE YEAR ENDED 31 MARCH 2022*

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### Activities and Achievements

#### 1. Strengthening the life and witness of Quaker meetings both in the area of West Kent Quakers and beyond

The year from March 2021 has presented WKAM with many of the same challenges experienced nationally. Our hiring income, still below normal, was buoyed by generous donations to maintain a level bank balance. Face-to-face meetings returned according to Government allowances with Friends maintaining hygiene and social distancing expectations, as well as having the Zoom option of remote worship. Cash collections were not possible. The year's experience has allowed bonds of both fellowship and Friendship to be nurtured or created a new and have proven resilient and encouraging.

Meetings for worship have been held every week from the beginning of COVID-19 Lockdown by Zoom from Tunbridge Wells and Rochester, both exclusively or blended, or by attendance when regulations and restrictions allowed at all four Meeting Houses and at open air meetings in Tonbridge Memorial Gardens and Tunbridge Wells Common. These meetings have been advertised via our websites and notified via email and notices posted at our Meeting Houses.

Our Zoom meetings have been held in the manner of Quakers, with eldership, oversight and regard for safeguarding. Our 'face-to-face' meetings have followed our COVID policies and protocols and continue to do so. Zoom meetings have allowed house-bound and 'travel-reluctant' Friends to attend more regularly than previously, as well as attracting new attenders. Care has been taken to keep in contact with previous attenders who do not choose or have access to the Zoom facility.

The Zoom facility is also available to hirers, supporting groups like AA and potentially attracting new clients. Throughout this difficult and challenging period we have sought that inner stillness which is the foundation on which we try to build right relationships with God, with our neighbour and with the physical environment. Local meetings have found their own ways to share their spiritual journey. Tunbridge Wells Friends have continued their Book Group, Tuesday Study Group and Mid-week meeting on Thursdays online. Maidstone Friends having joined together via a network of emails, shared readings and simultaneous private prayer, returned to the Meeting House with confidence and gathered worship, having gained a number of new attenders. Rochester have run three house groups throughout the year, offering spiritual development to groups of around five people in each group. Sevenoaks has resumed both its monthly Discussion Group and Tuesday evening meetings for worship.

We support all our post holders by regular contact and discussion. Courses to develop their roles, special interests and social concerns have been available via Zoom and latterly in real groups. We have sought to develop our relationship with East Kent in order to foster better practice. Two Friends from the East Kent Area Meeting are due for appointment as West Kent trustees in April. We support other Quaker Meetings which make national appeals for specific help. We continue to send our representative to Sufferings and advertise national Quaker events throughout the Area Meeting via email.

# WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2022**

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Individual meetings have been supported throughout the year by a local Development Worker from the BYM Vibrancy in Meetings programme. Carrie Comfort has attended Zoom meetings of Trustees and Area meetings, as well as inviting West Kent Friends to discussions with other area meetings. Maidstone Meeting has asked that its business be undertaken by Rochester Local Meeting as the post of clerk was difficult to fill.

### 2. Spreading the message of Quakers and interpreting and developing the thought and practice of the religious society

COVID restrictions have made 'outreach' particularly challenging. Our usual practices of opening our Meeting Houses to visitors has been necessarily limited, until Government restriction were relaxed. Our Meeting Houses spoke our missions and testimonies silently until the doors could be re-opened. The Open House Project at Rochester and the use of Maidstone Meeting House for COVID-safe worship by both Muslims and Jews are testaments of our inclusive mission.

The annual 'Ride & Stride' Churches Together event in September afforded the opportunity to have a Quaker presence outside our Meeting Houses. Peace Pledge Union 'white poppies' have been advertised as being available from our meeting houses. Sevenoaks Meeting House garden has the 5 Testimonies displayed on posts, visible from the surrounding roads. Meeting houses display Quaker information, history and activities on their notice boards for all hirers to see. The West Kent website gives details of our meetings and our values, with links to national Quaker information. Individual Friends have gone out of their way to 'practise their faith and testimonies' locally with neighbours. As hirers and visitors returned, our presence and worshipping community could be witnessed in degrees.

### 3. Undertaking Quaker service for the relief of suffering at home and abroad

Our Tunbridge Wells meeting has continued its partnership with 'Habitat for Humanity' and the YMCA on a scheme (the 'Stepping Stones Project') having created eight accommodation units for vulnerable young people. The scheme has been seen as a model for reassignment of property resources for the good of the community.

Our Rochester Meeting House has been the venue for the Open House Project, which supports homeless and vulnerable people (about 55 each week); members of Rochester Meeting have been active in the organisation and operation of the project. Insulate Britain asked for and were granted Rochester Meeting House as a welcoming hostel facility following their late-night release from police custody.

Our Maidstone Meeting participated in the Maidstone Winter Shelter Scheme, making its facilities available on one night a week during the winter months to provide accommodation for homeless people.

Our Quaker prison chaplain had not been allowed to minister to the needs of inmates at the Elmley cluster of prisons. However, she has kept in touch with released inmates as best as she can and intends to serve as prison protocol might allow.

# **WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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#### 4. Funding the concerns that Quaker meetings in the area of West Kent Quakers or beyond have adopted or agreed to support

Local Meetings are allocated funds based on their hiring income that they use for grants to individuals and organizations. Nearly £5,000 was donated to a variety of charitable causes. We financially support British Yearly Meeting, Woodbrooke and Claridge House annually. We support refugee groups locally and in Calais, MIND, local Food Banks, Maidstone Winter Shelter, Young Lives Foundation, Kudimba project, Toilet Twinning, Medecin sans Frontiers, York Retreat (mental illness) and a host of local charities through weekly collections. We are strengthening our bonds with other faith groups through Inter-Faith groups. Local meetings offer discounted hire charges to specific groups to support new ventures, struggling causes and the local AA groups.

#### 5. Providing for the pastoral care of individual members and attenders including assistance to those in need and for education

Our overseers provide care and fund practical issues for individual members. We use our bursary or overseers' funds to assist those in need or for education and have provided financial help for psychiatric therapy to a family.

Our Safeguarding Co-ordinator has acted as a channel of communication with Thirty-one:eight, the Churches Child Protection Advisory Service (CCPAS); he attended a 31:8 Co-ordinator's course on line and liaises with the East Kent Safeguarding officer as assistant.

Our Safeguarding Policy is reviewed annually and is now modelled on the agreed BYM policy due to be fully implemented by December 2022.

#### 6 Maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world

The condition of our four meeting houses is maintained by quinquennial inspections by an independent surveyor. The inspections arranged for August 2021, using a newly appointed firm for all six Meeting Houses in Kent, highlighted several maintenance issues, but no major structural problems. The Sevenoaks Meeting House roof and cellar needed specific repair to leaks and drainage gullies; this work has been complete satisfactorily. Tree work outside Maidstone Meeting House has also been done, eliminating potential damage by branches and root ingress. Rochester and Maidstone are overseen by a paid steward. Sevenoaks has a resident warden and Tunbridge Wells is developing a new policy following its refurbishment. Rochester Meeting House is a Grade 2 listed building, recently re-confirmed.

Maidstone Meeting House served as HQ for the Health Authorities during a local COVID outbreak centred on the area. The Maidstone steward worked in close communication to ensure safe access to the building as might be necessary.

Sustainability and energy conservation have played a large part in improvements at Maidstone and Sevenoaks, especially double glazing. The Sevenoaks memorial bench is made entirely from recycled plastic. Tunbridge Wells has been completely modernized and Rochester has a more efficient heating system installed.

## **WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 MARCH 2022***

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Disabled access has been improved at Sevenoaks and Tunbridge Wells. Rochester Meeting and The Open House Project based there have embraced the Plastic Free Medway call to reduce the use of single use plastic and additionally to use kinder and more ecologically friendly products for cleaning.

Each meeting house is tasked with an annual risk assessment of its premises. Area meeting funds cover the costs of necessary repairs and improvements. Trustees assure that the properties comply with the expectations of our insurers, Congregational Insurance, via Edwards Insurance Brokers who also serve several Quaker area meeting clients (including East Kent) and Woodbrooke.

Each meeting house displays notices of activities for the public to read and the West Kent website offers timely information. Meetings advertise their events in the local free-distribution neighbourhood leaflets. We are working to reduce our carbon footprint and use of plastics and to opt for environmentally friendly cleaning and toiletry items.

#### 7. Administering and maintaining the organisation of West Kent Quakers and contributing to the support of Britain yearly meeting

West Kent Quakers meets the 'public benefit' requirement of charities legislation, not only by the advancement of religion but also in other ways - for example, by our support for community activities and by working to meet the needs of disadvantaged individuals and groups, as demonstrated by the activities and achievements shown in Section 3. Most Meetings now donate annually to Britain Yearly Meeting. Cross-county Zoom meetings have served to unite both West and East Kent Quakers in a sense of 'common cause'. Shared policies and administration support has proved a boon.

### **Policies**

#### Data protection policy

The policy, presently under review, sets out our approach to:

- Ensuring openness, transparency and fairness in the way we handle personal data;
- Applying the Information Commissioner's 'information standards';
- Keeping personal information secure.

#### Grant-giving policy

We have an Outreach Fund for the following purposes:

- To make non-friends, Friends and Attenders aware of what Quakerism has to offer, listening to the needs of others, and supporting Meetings in their spiritual development.
- To give our Quaker beliefs practical expression through service to the local and wider communities.
- Individual meetings may also make grants - for example, each local meeting has a Bursary Fund.

# **WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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We also pay for our members and attenders to participate in courses either that will develop the spiritual life of the meeting or which support the individuals in the exercise of their responsibilities- as clerks, trustees, overseers, prison ministers etc.

### Investments selection policy

We do not feel that we have sufficient funds to engage in investments whose value may go down as well as up. We aim to place our money in ethically responsible banks (Co-op, Triodos, Charity Bank and Shared Interest currently).

### Safeguarding Policy

WKAM has agreed to adopt the Policy distributed by BYM with full implementation by December 2022.

Our Area Meeting, and its constituent Local Meetings, take seriously their responsibility to protect and safeguard the welfare of children, young people and vulnerable adults entrusted to the Meeting's care. The Area Meeting is committed to:

- Listening to, relating effectively to, and valuing children and young people whilst ensuring their protection within church activities;
- Having a robust appointments procedure for posts involving contact and supervision of young and vulnerable adults;
- Encouraging and supporting parents/carers;
- Ensuring that children's/youth workers are given support and training;
- Having a system for dealing with concerns about possible abuse; and,
- Maintaining good links with the statutory childcare authorities.

### Review of major risks

Each of our local meetings is required to carry out an annual health and safety risk assessment in order to identify the areas of risk, to specify the required actions, to prioritise them, to assign accountability and to give target dates for completion in conjunction with quinquennial reports. The annual risk assessment and flat roof inspection has been completed in 2022.

## **Financial review**

### General

The full financial results are set out on pages 11 to 20. In summary the total receipts from all sources amounted to £49,176 (2021: £30,685) and payments amounted to £57,143 (2021: £52,305). This resulted in an excess of payments over receipts on unrestricted funds of £7,967 before transfers (2021: £21,620).

# WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN

## TRUSTEES' REPORT *FOR THE YEAR ENDED 31 MARCH 2022*

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### Reserves policy

Our policy is to:

- 1) Hold sufficient reserves to:
  - i) Meet all repair bills for our Meeting Houses, mainly resulting from Quinquennial Inspections;
  - ii) Meet any additional staffing costs that might arise in the event of long-term sickness or redundancy; and
  - iii) Provide funding for any development projects that might be undertaken.
- 2) Once the above needs have been catered for, apply surplus funds for charitable purposes – while adhering to our position that it is for each of our constituent meetings to make their own decision about this.

The level of reserves considered to be required is six months of expenditure at a minimum. This allows for immediate closing costs. There are currently unrestricted reserves totalling £175,327 which equates to 36 months of expenditure. This additional level of reserves above the minimum ensures there are funds available for major repair works on the Meeting Houses as required.

The COVID-19 pandemic has meant the Trustees have given careful consideration to the level of reserves and have looked in to how donations can be increased, expenditure reduced and funds used responsibly.

The Pandemic has had a severe impact on income in the following financial year but Friends have donated generously while legacies and reduced project costs have also helped.

### **Statement of Trustee's Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statement for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgement 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

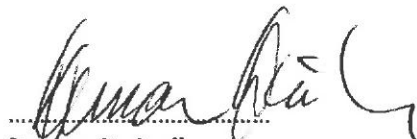
**WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
IN BRITAIN**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

This report was approved by the Trustees on 10.10.22 and signed on its behalf by:



**Duncan Dwinell**  
Trustee

**WEST KENT AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
IN BRITAIN**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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I report to the trustees on my examination of the accounts of West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the charity, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



**Jonathan Healey FCA**

Date: 12 October 2022

Lindeyer Francis Ferguson Limited  
Chartered Accountants  
North House  
198 High Street  
Tonbridge  
Kent TN9 1BE

**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
**Receipts and Payments Account**  
**For the year ended 31 March 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Receipts</b>					
Incoming resources from generated funds:					
Voluntary income	2	26,341	-	26,341	19,630
Generated income	3	22,116	-	22,116	10,073
Investment income	4	719	-	719	982
<b>Total incoming resources</b>		<b>49,176</b>	<b>-</b>	<b>49,176</b>	<b>30,685</b>
<b>Payments</b>					
Cost of generating funds:					
Costs of generating voluntary income	5	4,570	-	4,570	5,748
Fundraising trading	6	36,560	-	36,560	34,878
Charitable activities	7	14,231	-	14,231	10,059
Governance costs	8	1,782	-	1,782	1,620
<b>Total resources expended</b>		<b>57,143</b>	<b>-</b>	<b>57,143</b>	<b>52,305</b>
<b>Net payments</b>		<b>(7,967)</b>	<b>-</b>	<b>(7,967)</b>	<b>(21,620)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(7,967)</b>	<b>-</b>	<b>(7,967)</b>	<b>(21,620)</b>
<b>Reconciliation of funds:</b>					
Cash balances brought forward		183,294	-	183,294	204,914
<b>Cash balances carried forward</b>		<b>175,327</b>	<b>-</b>	<b>175,327</b>	<b>183,294</b>

**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
**Statement of Assets and Liabilities**  
**As at 31 March 2022**

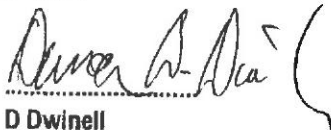
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cash funds</b>				
Co-operative current account	27,067	-	27,067	9,478
Co-operative deposit account	1,876	-	1,876	1,874
Charity Bank	71,190	-	71,190	70,783
	<b>100,133</b>	<b>-</b>	<b>100,133</b>	<b>82,135</b>
<b>Other monetary assets</b>				
Trade debtors	1,311	-	1,311	724
Gift aid		-	-	6,937
	<b>1,311</b>	<b>-</b>	<b>1,311</b>	<b>7,661</b>
<b>Investment assets</b>				
Kent saver credit union	15,107	-	15,107	15,107
Tridos deposit account	59,587	-	59,587	59,537
Tridos fixed term deposit	-	-	-	26,015
Shared interest	500	-	500	500
	<b>75,194</b>	<b>-</b>	<b>75,194</b>	<b>101,159</b>
<b>Assets retained for the Charity's own use</b>				
Meeting house - Sevenoaks	659,489	-	699,059	659,489
Meeting house - Rochester	819,942	-	869,139	819,942
Meeting house - Tunbridge Wells	1,419,350	-	1,419,350	1,419,350
Meeting house - Maidstone	473,488	-	463,738	473,488
	<b>3,372,269</b>	<b>-</b>	<b>3,451,286</b>	<b>3,372,269</b>

West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain  
Statement of Assets and Liabilities  
As at 31 March 2022

Short term liabilities

Trade creditors	2,807	-	2,807	-
Accruals	2,155	-	2,155	-
	<u>4,962</u>	<u>-</u>	<u>4,962</u>	<u>-</u>

The receipts and payments account and statement of assets and liabilities were approved by the Trustees on 10 Oct. '22 and signed on their behalf by:

  
D Dwinell  
Trustee

  
E Whelan  
Trustee

## **1 ACCOUNTING POLICIES**

### **Basis of preparation of the financial statements**

The financial statements have been prepared under the receipts and payments basis and in accordance with legal requirements. In preparing the Financial Statements the Charity complies with the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charitable incorporated organisation. Monetary amounts in these financial statements are rounded to the nearest £.

There are no material uncertainties about the charitable incorporated organisation's ability to continue, so the going concern basis of accounting has been adopted.

### **Cash funds**

This includes all cash and bank and building society current and deposit accounts where the money can be accessed immediately.

### **Other monetary assets**

This includes trade debtors, and other debtors which relates to bank interest accrued on investments.

### **Investment assets**

This includes all other bank and building society accounts where the money cannot be accessed immediately.

### **Assets for the Charity's own use**

The assets held for use by the charity comprise the Meeting Houses which are vested in the name of Friends Trusts Limited as custodian trustees. The properties are stated at their insurance value.

The Meeting Houses within assets retained for the charity's own use are currently legally owned by, and available for use by, West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain.

### **Liabilities**

This includes all amounts immediately due for payment and those payable in the future.

**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
**Notes to the Receipts and Payments Accounts**  
**For the year ended 31 March 2022**

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**1 Accounting policies continued**

**Receipts**

All income is included in full when received.

Voluntary income is received by way of donations, grants and legacies, and includes any gift aid recovered.

Activities for generating funds relates to income received from letting the Meeting Houses when they are not being used for Quaker activities.

Investment income is bank interest received, split between that received from cash funds and investment assets.

Incoming resources from charitable activities relates to Outreach and Inreach activities.

**Payments**

All payments are included in full when paid.

Costs of generating funds includes all costs associated with generating income from all sources other than undertaking charitable activities.

Charitable activities costs comprise all the expenditure incurred by the charity which relates to the services provided in undertaking events and projects which directly contribute to the achievement of its charitable aims and objectives.

Governance costs includes all direct costs including professional fees and costs relating to compliance with constitutional and statutory requirements.

Support costs provide the organisational infrastructure that enables the output producing activities to take place and have been apportioned to each of the categories of expenditure as detailed in Note 9.

**2 VOLUNTARY INCOME**

	2022 £	2021 £
Donations	16,559	19,630
Legacies	9,782	-
	<u>26,341</u>	<u>19,630</u>

The comparative figure includes restricted income of £Nil.

**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
**Notes to the Receipts and Payments Accounts**  
**For the year ended 31 March 2022**

**3 ACTIVITIES FOR GENERATING FUNDS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Lettings	21,562	9,734
Other income	554	339
	<u>22,116</u>	<u>10,073</u>

The comparative figure includes restricted income of £Nil.

**4 INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank interest	719	982
	<u>719</u>	<u>982</u>

**5 COSTS OF GENERATING VOLUNTARY INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Support costs      Note 9	4,570	5,748
	<u>4,570</u>	<u>5,748</u>

The comparative figure includes expenditure from restricted funds of £Nil.

**6 FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rent and water	1,863	547
Heat and light	9,061	4,695
Maintenance, repairs and safety checks	11,548	14,918
Cleaning	7,179	6,028
Support costs      Note 9	6,909	8,690
	<u>36,560</u>	<u>34,878</u>

The comparative figure includes expenditure from restricted funds of £Nil.

**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
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**7 CHARITABLE ACTIVITIES COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grants to individuals, Outreach and local projects	9,205	5,215
Conferences	129	(1,456)
Memberships	605	868
Library	-	-
Sundries	68	119
Support costs              Note 9	4,224	5,313
	<u>14,231</u>	<u>10,059</u>

The comparative figure includes expenditure from restricted funds of £Nil.

**8 GOVERNANCE COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Audit and accountancy	1,782	1,620
	<u>1,782</u>	<u>1,620</u>

The comparative figure includes expenditure from restricted funds of £Nil.

**9 SUPPORT COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Communications cost	841	1,148
Printing, postage and stationery	15	73
Stewardship	6,755	6,610
Insurance	133	5,194
Professional fees	853	660
Travel	1,055	558
Wages - Finance administrator	6,051	5,508
	<u>15,703</u>	<u>19,751</u>

**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
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**9 Support costs continued**

Support costs which have not already been allocated to the appropriate activity cost, are those which provide the organisational infrastructure that enables the output producing activities to take place, and have been apportioned on an estimated use basis as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cost of generating voluntary income	4,570	5,748
Fundraising trading	6,909	8,690
Charitable activities costs	4,224	5,313
	<u>15,703</u>	<u>19,751</u>

**10 NET INCOME**

Net income is stated after charging:	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examiners fee	<u>1,782</u>	<u>1,620</u>

**11 TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees have been paid any remuneration (2021: none), nor been reimbursed for expenses during the year (2021: none).

**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
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## 12 FUNDS

### General funds

The general funds of the charity are funds which can be used in accordance with the charitable objects, at the discretion of the trustees.

### Designated funds

The designated funds of the charity are funds committed by the trustees for expenditure on particular activities. Details of the designated funds can be seen at the end of the note.

### Restricted funds

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

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General funds</i>					
Maidstone General fund	-	1,470	(3,454)	1,984	-
Rochester General fund	4,770	6,647	(8,731)	-	2,686
Sevenoaks General fund	1,483	3,130	(4,563)	-	50
Tunbridge Wells General fund	5,519	4,418	(3,989)	-	5,948
Area General fund	63,695	23,109	(8,783)	(1,984)	76,037
<b>Total general funds</b>	<b>75,467</b>	<b>38,774</b>	<b>(29,520)</b>	<b>-</b>	<b>84,721</b>
<i>Designated funds</i>					
Maidstone Bursary fund	8,715	-	(852)	-	7,863
Maidstone Legacy fund	-	8,782	-	-	8,782
Sittingbourne fund	-	184	(115)	-	69
Rochester Spiritual Development fund	11,729	-	-	-	11,729
Tonbridge fund	2,653	400	(111)	-	2,942
Tunbridge Wells Bursary fund	2,716	-	-	-	2,716
Tunbridge Wells Legacy fund	1,000	-	-	-	1,000
Sevenoaks Legacy Fund	-	1,000	(527)	-	473
Area Premises fund	-	36	(26,018)	25,982	-
Area Outreach fund	4,539	-	-	-	4,539
Area Reserve fund	73,475	-	-	(25,982)	47,493
Rochester General Meeting	3,000	-	-	-	3,000
<b>Total designated funds</b>	<b>107,827</b>	<b>10,402</b>	<b>(27,623)</b>	<b>-</b>	<b>90,606</b>
<b>Total unrestricted funds</b>	<b>183,294</b>	<b>49,176</b>	<b>(57,143)</b>	<b>-</b>	<b>175,327</b>
<b>Total funds</b>	<b>183,294</b>	<b>49,176</b>	<b>(57,143)</b>	<b>-</b>	<b>175,327</b>

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**12 FUNDS continued**

**Prior year**

	<b>At 1 April 2020 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers £</b>	<b>At 31 March 2021 £</b>
<b>Unrestricted funds</b>					
<i>General funds</i>					
Maidstone General fund	-	2,617	(4,090)	1,473	-
Rochester General fund	1,341	7,923	(4,494)	-	4,770
Sevenoaks General fund	-	2,420	(937)	-	1,483
Tunbridge Wells General fund	329	7,458	(2,268)	-	5,519
Area General fund	68,982	9,928	(13,742)	(1,473)	63,695
<b>Total general funds</b>	<b>70,652</b>	<b>30,346</b>	<b>(25,531)</b>	<b>-</b>	<b>75,467</b>
<i>Designated funds</i>					
Maidstone Bursary fund	8,425	-	290	-	8,715
Sittingbourne fund	-	-	(22)	22	-
Rochester Spiritual Development fund	11,929	-	(200)	-	11,729
Tonbridge fund	2,653	-	-	-	2,653
Tunbridge Wells Bursary fund	2,716	-	-	-	2,716
Tunbridge Wells Legacy fund	1,000	-	-	-	1,000
Area Premises fund	-	339	(26,842)	26,503	-
Area Outreach fund	4,539	-	-	-	4,539
Area Reserve fund	100,000	-	-	(26,525)	73,475
Rochester General Meeting	3,000	-	-	-	3,000
<b>Total designated funds</b>	<b>134,262</b>	<b>339</b>	<b>(26,774)</b>	<b>-</b>	<b>107,827</b>
<b>Total unrestricted funds</b>	<b>204,914</b>	<b>30,685</b>	<b>(52,305)</b>	<b>-</b>	<b>183,294</b>
<b>Total funds</b>	<b>204,914</b>	<b>30,685</b>	<b>(52,305)</b>	<b>-</b>	<b>183,294</b>

**Maidstone Bursary, Rochester Spiritual Development and Tunbridge Wells Bursary funds** are all monies set aside for the use of Quakers for courses and training.

**Sittingbourne fund** and **Tonbridge fund** are for the two Quakers' meetings who hire premises monthly.

**Maidstone Legacy fund, Sevenoaks Legacy fund, Tunbridge Wells Legacy fund, and Rochester General Meeting** are for occasional funds from deceased Quakers in these areas.

**Area Premises fund** pays for the work on all buildings throughout the year.

**12 FUNDS continued**

**Area Outreach fund** covers activities during the year.

**Area Reserve fund** is a designated fund that the Trustees have considered to be required to cover shortfalls in any of the other designated funds that may arise from time to time.