

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 2023**

**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> )
Trustees:	Liz Whelan Duncan Dwinell Merrill Woolf Estella Lovett John Roberts Eleanor Brooks – appointed 10/04/2022 Janet Aldyth Rowe – appointed 10/04/2022
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 2023**

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The trustees submit their report together with the financial statements of the charity for the year ended 31 March 2023.

### **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.

Since January 2020 East and West Kent trustee meetings have been attended by at least one trustee from the other area meeting. West Kent now has two trustees appointed from EKAM. The position of treasurer is vacant with two trustees serving as joint finance signatories in conjunction with our self-employed Finance Manager.

### **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 2023***

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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 April 2022 has seen the evolution of a 'new normal' for worship, Local Meeting affairs, Area Meeting involvement and community engagement. All meetings hold 'live' meetings for worship while Tunbridge Wells continues to offer a Zoom blended link to the Area as a whole. Friends also choose to join other Quaker Zoom groups during the week from a variety of sources, both British and from abroad.

**Maidstone Meeting** has transferred its meetings for business to Rochester Local Meeting as there was no one willing to be clerk and they have a shared steward. Their Meeting House serves as a community resource for several groups, binding different faiths and local needs and interests. Maidstone still hosts the Muslim Centre on a regular basis and a Jewish group on a monthly basis, as well as continuing their support for 4 local AA groups. New attenders have joined in worship, thereby increasing the weekly attendance reliably. The MH was used for a Wedding in the manner of Friends for the first time in many years. Outreach involved newly arrived Ukrainian families at social events.

**Rochester Meeting** has several of its members with Area Meeting (AM) responsibilities: AM Clerk, AM Nominations. Meeting for Sufferings representative and one AM Trustee. As we have no Elders or Overseers we have convened a Spiritual Stewardship Group to cover these functions as a group, plus Nominations decisions. This group is working well to cover these duties. Our decision to reduce worship to 45 minutes and have a longer afterword is useful to allow newcomers to ask questions.

Rochester MH hosts the Open House Project, to support the homeless and vulnerable. This remains strong. It is now a full CIO charity (called Open House Rochester). The LM allowed Insulate Britain (Trustee approved), when it took non-violent direct action for the cause, to use our Meeting House for night shelter on two occasions. Two homeless men used the garden as a tent pitch for as long as was safe and practicable while help and support was sought from other sources and authorities.

The LM has organised craft sessions to make knitted blankets and sleeping mats/blankets made of crisp packets to support the homeless. A monthly study group continues. Members attended the Arms Fair to take part in non-violent protest and individuals attended other such events, such as protesting against sponsorship of events from energy companies. The Meeting, and The Open House Project 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.

**Sevenoaks Meeting** has several of its members with Area Meeting responsibilities: three trustees, the Safeguarding Coordinator, Nominations committee and three elders and overseers.

Hirers have returned if somewhat diminished in number. The AA Group, a baby massage session and a Pilate's group have continued to use the Meeting House regularly. A U3A philosophy group meets monthly and a quarterly meditation group has recently started.

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

### TRUSTEES' REPORT *FOR THE YEAR ENDED 31 MARCH 2023*

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Attendance remains steady between 8 and 10 with the occasional visitor. The mid-week meeting has been laid down for reasons of practicality. The LM has started using the booklet, "Quakers and Truth" for its monthly Discussion Group. Social events have ranged from 'How I became a Quaker' shared meal and discussion, to favourite readings, whether religious, topical or entertaining. We were open to the annual Ride&Stride Churches Together event.

The LM had extensive discussions about a concern brought forward by a Friend. The conclusion of the second session was as follows:

'We urge Yearly Meeting to initiate a process of considering, among our Meetings, the future of the Society of Friends in Britain. Are we sufficiently focussed on our spiritual message? Are we doing enough to "Publish the Truth"? Are we becoming distracted by too many concerns? Are our structures and practices fit for purpose? We believe that our Way has an important role to play in the world and its future lies in our hands.'

This concern has gone forward to Area Meeting for further discernment. This has been followed by an extensive article published in The Friend.

**Tunbridge Wells Local Meeting** has continued to offer blended meetings for worship with 'live' attendance similar to the other LMs. A member was married in the manner of Friends and an attender has applied for membership. The limited facilities have a few regular hirers and more are being sought.

The Tunbridge Wells Meeting House is unique in West Kent and rare more widely in that it offer leased space and usage with the YMCA hostel programme. This has proved entirely successful. Administered jointly with Habitat for Humanity (HfH), there are 9 flat available for affordable housing of young people. The project was deemed a 'beacon example' by the Bishop of Rochester as an example of creative use of resources and space. While the AM owns the building, it has no responsibility for its running expenses other than the few rooms the LM uses.

Without this arrangement and Quaker involvement, the project would not be possible. Quaker trustees and executives from both the YMCA and HfH work closely, aided by the newly appointed MH steward.

At least one of our members opened their home and has given accommodation to Ukrainian refugees. The Meeting has been actively participating in the Tunbridge Wells Interfaith Group and the Group held a meeting at the Meeting House and on Zoom on the topic of "Gender and Religion".

**Sittingbourne LM** holds monthly meetings for worship held in the manner of Friends in a hired room. They have a reading from QF&P, from Advices & Queries, or some other suitable source. They are at present a small group made up of approximately equal numbers of Friends and Attenders. We expect about 6 to 8 people to be present at each MfW. The Meeting supports the Swale Food Bank. A discussion group joins together via Zoom monthly.

**Tonbridge LM** holds monthly meetings for worship held in the manner of Friends in a hired room attended by local Friends and attenders with varying numbers.

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

### TRUSTEES' REPORT

***FOR THE YEAR ENDED 31 MARCH 2023***

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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 continue to develop our relationship with East Kent in order to foster better practice. 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.

Individual meetings have been supported throughout the year by a local Development Worker from the British Yearly Meeting (BYM) Vibrancy in Meetings programme. Carrie Comfort, followed by Ruth Audus have attended Zoom meetings of Trustees and Area meetings, as well as inviting WK Friends to discussions with other area meetings.

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

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. The Sevenoaks acting warden has set up a Facebook page for the MH. Its Newsletter continues to be published in line with local business meetings. Individual Friends have gone out of their way to 'practise their faith and testimonies' locally in the community and with neighbours. Members have attended non-violent protests in regard to the environment, arms trade and immigration restrictions. There have been bring and share lunches, both social and topical, and a talk about the Quaker Tapestry.

Our Meeting Houses are regular public reminders of a Quaker presence in West Kent, not just as seen from the outside. The monthly 'footfall' of our buildings' facilities is a significant indication of 'outreach'. Users range from mothers and babies, to yoga and Pilates groups, poetry and philosophy clubs, meditation sessions, several AA groups and worshippers of other faiths.

Several WK Friends comment regularly on social media and are happy to associate themselves and their opinions to the Quaker tradition. Kent Quakers, Quaker Space and Quaker Arts Network are active platforms for discussion. The average age of our membership is above retirement and we have very few involved children. By using our facilities for positive good, both for our Meetings and our communities, we achieve most from the efforts available.

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

Mention has already been made of our Meetings' involvement with the homeless and the vulnerable. As each Local Meeting is empowered to authorise budgeted charitable resources, they find causes, concerns and activities which both meet our Quaker criteria and a perceived need. These range from a local shelter to international aid agencies. One such organisation has a personal connection with a local Friend: the Kudimba Foundation in Malawi for vulnerable children and young people. Funds raised and redundant technology both are sent to support this concern.

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

### TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2023**

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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. Over £10,000 was donated to a variety of charitable causes. Moreover, Local meetings offer discounted hire charges to specific groups to support new ventures, struggling causes and the local AA groups.

**Maidstone Meeting** donated funds to Médecins Sans Frontières, Britain Yearly Meeting and JPK Project, Sussex, providing residential support for people with a learning difficulty.

**Sevenoaks LM** has authorised charitable funds and donations to: the RNLI, Sevenoaks Counselling Service, Crawshawbooth Meeting House appeal, MIND, Claridge House (Quaker retreat) and Woodbrooke Quaker Study Centre. The LM supports the local Food Bank by regular weekly contributions which allow a Friends to buy good on its behalf.

**Rochester Meeting's** largest donation has been to Britain Yearly Meeting. We continue to support Quaker projects such as the Kendal roof fund and The Retreat, York, Young Friends General Meeting, Claridge House We also support The Open House Project and the British Red Cross, and continue to support any Quaker Meeting House making an appeal.

**Tunbridge Wells** have supported Domestic Abuse Volunteer Support Services, Mental Health Resource (AKA The Hub) and Tunbridge Wells Baptist Church Larder.

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.

Our Safeguarding Co-ordinator has acted as a channel of communication with Thirty-one:eight, the Churches Child Protection Advisory Service (CCPAS); he liaises with the East Kent Safeguarding officer as assistant.

Our Safeguarding Policy is reviewed annually and is now modeled on the revised agreed BYM policy. There have been no referrals.

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

By maintaining a practical level of virus hygiene protection by cleaning and air filter, Friends have felt safe in joining communally in worship and social gatherings. Our Zoom meetings have been held in the manner of Quakers, with eldership, oversight and regard for safeguarding. They 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.

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

### TRUSTEES' REPORT

***FOR THE YEAR ENDED 31 MARCH 2023***

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The condition of our four meeting houses is maintained by quinquennial inspections by an independent surveyor. All A and B priority repairs and maintenance have been seen to and/or risk assessed. These are automatically paid for from central funds. The cost of major repairs has needed to be spread over two years since the most recent report. Sevenoaks has needed an entire brick outer wall fascia repointed. This will serve the building both structurally as well as helping with insulation for decades. The general upkeep of the Tunbridge Wells MH is the responsibility of the lease holders, Habitat for Humanity. Great effort has been made to replace the gas heating in Rochester with electric resulting in greatly increased usage costs. This has been mitigated by very careful stewardship of the facilities.

Maidstone, Rochester and Tunbridge Wells meeting houses now are overseen by a paid steward. Sevenoaks has a resident warden. Rochester Meeting House is a Grade 2 listed building.

Sustainability and energy conservation have played a large part in improvements at Maidstone and Sevenoaks, especially double glazing. Tunbridge Wells has been completely modernized and Rochester has a more efficient heating system installed. 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.

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

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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### Policies

#### Data protection policy

The policy, presently under continuing 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.

We have agreed, jointly with East Kent, a revised Data Consent form.

#### 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.

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, Kent Savers Credit Union and Shared Interest currently). Our CAF accounts have recently been closed.

#### Safeguarding policy

WKAM in line with East Kent has agreed to adopt the revised Policy distributed by BYM. 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. In reality we have no children regularly attending, we have no employees, we sponsor no over-night events and our elderly Friends are deemed safe in their homes, at Meetings or are in professional care. None of these imply that abuse could not happen. 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 the 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;
- Maintaining good links with the statutory childcare authorities.

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

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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### **Financial review**

#### General

The full financial results are set out on pages 12 to 21. In summary the total receipts from all sources amounted to £56,985 (2022: £49,176) and payments amounted to £78,525 (2022: £57,143). This resulted in an excess of payments over receipts on unrestricted funds of £21,540 before transfers (2022: £7,967).

#### Reserves policy

Our policy is to:

- 1) hold reserves sufficient to cover 2 years' deficit or 1-year expenditure averaged from previous 3 years, whichever is greater. There are currently unrestricted reserves totaling £153,787 which equates to 24 months of expenditure.
- 2) hold sufficient reserves to:
  - i) Meet all repair bills and operating costs for our meeting houses;
  - ii) Provide funding for any development projects that might be undertaken;
- 3) 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.

### **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 2023**

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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 14/11/2023 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 2023**

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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 2023.

**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: 6 December 2023

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 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Receipts</b>					
Incoming resources from generated funds:					
Voluntary income	2	23,271	-	23,271	26,341
Generated income	3	32,351	-	32,351	22,116
Investment income	4	1,363	-	1,363	719
<b>Total incoming resources</b>		<b>56,985</b>	<b>-</b>	<b>56,985</b>	<b>49,176</b>
<b>Payments</b>					
Cost of generating funds:					
Costs of generating voluntary income	5	6,579	-	6,579	4,570
Fundraising trading	6	52,653	-	52,653	36,560
Charitable activities	7	17,457	-	17,457	14,231
Governance costs	8	1,836	-	1,836	1,782
<b>Total resources expended</b>		<b>78,525</b>	<b>-</b>	<b>78,525</b>	<b>57,143</b>
<b>Net payments</b>		<b>(21,540)</b>	<b>-</b>	<b>(21,540)</b>	<b>(7,967)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(21,540)</b>	<b>-</b>	<b>(21,540)</b>	<b>(7,967)</b>
<b>Reconciliation of funds:</b>					
Cash balances brought forward		175,327	-	175,327	183,294
<b>Cash balances carried forward</b>		<b>153,787</b>	<b>-</b>	<b>153,787</b>	<b>175,327</b>

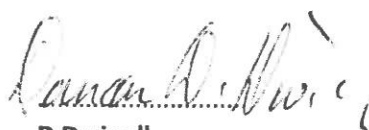
**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
**Statement of Assets and Liabilities**  
**As at 31 March 2023**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</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	4,821	-	4,821	27,067
Co-operative deposit account	16,229	-	16,229	1,876
Charity Bank	72,262	-	72,262	71,190
	<b>93,312</b>	<b>-</b>	<b>93,312</b>	<b>100,133</b>
<b>Other monetary assets</b>				
Trade debtors	3,904	-	3,904	1,311
	<b>3,904</b>	<b>-</b>	<b>3,904</b>	<b>1,311</b>
<b>Investment assets</b>				
Kent saver credit union	15,107	-	15,107	15,107
Tridos deposit account	44,868	-	44,868	59,587
Shared interest	500	-	500	500
	<b>60,475</b>	<b>-</b>	<b>60,475</b>	<b>75,194</b>
<b>Assets retained for the Charity's own use</b>				
Meeting house - Sevenoaks	659,489	-	782,947	699,059
Meeting house - Rochester	819,942	-	973,436	869,139
Meeting house - Tunbridge Wells	1,419,350	-	1,761,804	1,419,350
Meeting house - Maidstone	473,488	-	519,387	463,738
	<b>3,372,269</b>	<b>-</b>	<b>4,037,574</b>	<b>3,451,286</b>

**West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain**  
**Statement of Assets and Liabilities**  
**As at 31 March 2023**

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Short term liabilities</b>				
Trade creditors	630	-	630	2,807
Accruals	1,800	-	1,800	2,155
	<u>2,430</u>	<u>-</u>	<u>2,430</u>	<u>4,962</u>

The receipts and payments account and statement of assets and liabilities were approved by the Trustees on 14/11/2023 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 2023**

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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.

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**

	2023 £	2022 £
Donations	21,271	16,559
Legacies	2,000	9,782
	<u>23,271</u>	<u>26,341</u>

The comparative figure includes restricted income of £Nil.

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**3 ACTIVITIES FOR GENERATING FUNDS**

	2023 £	2022 £
Lettings	32,320	21,562
Other income	31	554
	<u>32,351</u>	<u>22,116</u>

The comparative figure includes restricted income of £Nil.

**4 INVESTMENT INCOME**

	2023 £	2022 £
Bank interest	1,363	719
	<u>1,363</u>	<u>719</u>

**5 COSTS OF GENERATING VOLUNTARY INCOME**

	2023 £	2022 £
Support costs      Note 9	6,579	4,570
	<u>6,579</u>	<u>4,570</u>

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

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

	2023 £	2022 £
Rent and water	1,256	1,863
Heat and light	8,386	9,061
Maintenance, repairs and safety checks	24,230	11,548
Cleaning	8,833	7,179
Support costs      Note 9	9,948	6,909
	<u>52,653</u>	<u>36,560</u>

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

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**7 CHARITABLE ACTIVITIES COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants to individuals, Outreach and local projects	10,005	9,205
Conferences	345	129
Memberships	1,025	605
Sundries	-	68
Support costs      Note 9	6,082	4,224
	<u>17,457</u>	<u>14,231</u>

The comparative figure includes expenditure from restricted funds of £Nil. Within the £10,005 grant figure above, £1,498 was donated to Britain Yearly Meeting.

**8 GOVERNANCE COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examination and accountancy	1,836	1,782
	<u>1,836</u>	<u>1,782</u>

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

**9 SUPPORT COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Communications cost	909	841
Printing, postage and stationery	480	15
Stewardship	8,518	6,755
Insurance	4,108	133
Professional fees	-	853
Travel	1,751	1,055
Wages - Finance administrator	6,843	6,051
	<u>22,609</u>	<u>15,703</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>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cost of generating voluntary income	6,579	4,570
Fundraising trading	9,948	6,909
Charitable activities costs	6,082	4,224
	<u>22,609</u>	<u>15,703</u>

**10 NET INCOME**

Net income is stated after charging:	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiners fee	<u>1,836</u>	<u>1,782</u>

**11 TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees have been paid any remuneration (2022: none), nor been reimbursed for expenses during the year (2022: 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

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General funds</i>					
Maidstone General fund	-	1,148	(2,164)	1,016	-
Rochester General fund	-	6,025	(5,772)	(253)	-
Sevenoaks General fund	-	2,956	(3,892)	936	-
Tunbridge Wells General fund	-	4,757	(4,192)	(565)	-
Area General fund	84,721	39,815	(13,365)	(1,950)	109,221
<b>Total general funds</b>	<b>84,721</b>	<b>54,701</b>	<b>(29,385)</b>	<b>(816)</b>	<b>109,221</b>
<i>Designated funds</i>					
Maidstone Bursary fund	7,863	-	-	-	7,863
Maidstone Legacy fund	8,782	-	-	-	8,782
Sittingbourne fund	69	253	(495)	173	-
Rochester Spiritual Development fund	11,729	2,000	(200)	-	13,529
Tonbridge fund	2,942	-	(278)	-	2,664
Tunbridge Wells Bursary fund	2,716	-	-	-	2,716
Tunbridge Wells Legacy fund	1,000	-	-	-	1,000
Sevenoaks Legacy Fund	473	-	-	-	473
Area Premises fund	-	31	(48,167)	48,136	-
Area Outreach fund	4,539	-	-	-	4,539
Area Reserve fund	47,493	-	-	(47,493)	-
Rochester General Meeting	3,000	-	-	-	3,000
<b>Total designated funds</b>	<b>90,606</b>	<b>2,284</b>	<b>(49,140)</b>	<b>816</b>	<b>44,566</b>
<b>Total unrestricted funds</b>	<b>175,327</b>	<b>56,985</b>	<b>(78,525)</b>	<b>-</b>	<b>153,787</b>
<b>Total funds</b>	<b>175,327</b>	<b>56,985</b>	<b>(78,525)</b>	<b>-</b>	<b>153,787</b>

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12 FUNDS continued

Prior year	As restated At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	As restated Transfers £	As restated At 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General funds</i>					
Maidstone General fund	-	1,470	(3,454)	1,984	-
Rochester General fund	-	6,647	(8,731)	2,084	-
Sevenoaks General fund	-	3,130	(4,563)	1,433	-
Tunbridge Wells General fund	-	4,418	(3,989)	(429)	-
Area General fund	75,467	23,109	(8,783)	(5,072)	84,721
<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>

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.

## 12 FUNDS continued

**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.

**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.

## 13 PRIOR YEAR ADJUSTMENT

At the end of each financial year, the surplus or deficit of Local Meeting houses should be moved to the Area Meeting General Fund, and it was noticed that this had not been completed in recent years. Therefore, the comparatives have been restated accordingly. This has no effect on unrestricted funds in total and is only a presentational change, as shown in Note 12.