

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 2020

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

Charity name:	West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain (abbreviated as West Kent Quakers)
Treasurer:	Steve Giddins – (appointed 13/10/2019)
Trustees:	John Spencer (Resigned 13/10/2019) Sue Laidlay (Resigned 31/12/2019) Liz Whelan Duncan Dwinell Jane Brown (Appointed 01/01/2020) (Deceased 24/12/2020) Merril Woolf (Appointed 13/10/2019) Estella Lovett
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 2020*

The Trustees submit their report together with the financial statements of the Charitable Incorporated Organisation ("CIO") ("Charity") for the year ended 31 March 2020.

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 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 four times a year 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 Constitution allows for extraordinary circumstances which have occurred with the passing of a Trustee. The Board are actively looking to bring forward another Trustee to bring the compliment back to five. 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 trustees agreed to have one trustee from the other area meeting attend reciprocally as a co-opted attender. This supports shared best practice. The treasurer, not in membership, does not at present 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 2020*

Activities and achievements

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

Meetings for worship have been held every week in Maidstone, Rochester, Sevenoaks and Tunbridge Wells and once a month in Tonbridge and Sittingbourne. 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. Mid-week meetings occurred regularly at Tunbridge Wells and Sevenoaks. Meetings for Worship have been organized repeatedly at The Lavenders care home. From 29 March 2020 regular meetings were curtailed by Covid-19 restrictions.

All of our local meetings have held regular discussion groups to develop our understanding of Quakerism and to provide a learning opportunity for newcomers. Study groups met regularly at Maidstone, Rochester and Tunbridge Wells.

We support all our post holders by funding courses to develop their roles, special interests and social concerns.

We support other Quaker Meetings which make national appeals for specific help.

Individual meetings have been supported throughout the year by a local Development Worker from the BYM Vibrancy in Meetings programme.

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

Our Elders and Trustees have been trained for their roles. During Quaker Week, Friends have hosted entertaining social and educational events in the meeting houses open to the public. Meetings have participated in a variety of inter-faith groups and activities locally. 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. Sevenoaks has hosted guest speakers open to a wider audience locally on topics closely related to Quaker concerns. The West Kent website gives details of our meetings and our values, with links to national Quaker information.

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2020

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

Our Quaker prison chaplains ministered to the needs of inmates at the Elmley cluster of prisons. Our Tunbridge Wells meeting has worked with 'Habitat for Humanity' and the YMCA on a scheme (the 'Stepping Stones Project') to redevelop the Meeting House to create eight accommodation units for vulnerable young people. This project has received press coverage widely through its connection with the YMCA and the Bishop of Rochester's involvement. The scheme has been seen as a model for reassignment of property resources for the good of the community. Maidstone and Sevenoaks Local Meetings have supported their local food banks by collecting supplies for them.

Our Rochester Meeting House has been the venue for the Open House Rochester, 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.

We have relief of suffering groups who support agencies such as 'Kent Refugee Action Network' and 'Freedom from Torture'.

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.

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

Local Meetings have funds that they use for grants to individuals and organizations. We financially support Woodbrooke and Claridge House annually. We support refugee groups, Toilet Twinning, relief work in Syria and Bhopal, Medecin sans Frontieres, 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 and we send them on training courses at Woodbrooke Quaker Study Centre as needed. 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); she attended a CCPAS training session on the new Disclosure and Barring Service; and she reviewed and updated our Safeguarding Policy annually. From January 2020, the post was transferred to another member who will attend appropriate training sessions and liaise with the East Kent Safeguarding officer as assistant.

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2020

6. Maintaining and developing Quaker meeting houses as places for public worship and which to carry out witness into the world

The condition of our four meeting houses is maintained by quinquennial inspections by an independent surveyor. 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.

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 planned for a more efficient heating system to be installed. Disabled access has been improved at Sevenoaks and Tunbridge Wells.

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 the insurers.

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. Maidstone has offered 'drop in' silent lunches for the general public to attend. All our meeting houses have been made available for hire by a variety of community and charitable groups, such as Alcoholics Anonymous, mother-and-toddler groups, drug-rehabilitation charities, and other religious groups such as the Kent Liberal Jews, Muslims, Unitarians, Hindus and Buddhists. 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.

Policies

Data protection policy

The policy sets out our approach to:

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

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

TRUSTEES' REPORT *FOR THE YEAR ENDED 31 MARCH 2020*

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, Maidstone, Rochester and Tunbridge Wells each have 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, overseers, prison ministers etc.

Investment 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). Our CAF accounts have recently been closed.

Safeguarding policy

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;
- 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.

We have a detailed policy to guide the implementation of the above aims. The policy is reviewed annually and was updated in late 2020; we have continued our membership of Thirty-one:eight the renamed Churches Child Protection Advisory Services (CCPAS).

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

TRUSTEES' REPORT *FOR THE YEAR ENDED 31 MARCH 2020*

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 next being due in 2022.

Financial review

General

The full financial results are set out on pages 10 to 19. In summary the total receipts from all sources amounted to £58,991 (2019: £47,691) and payments amounted to £78,954 (2019: £73,760). This resulted in an excess of payments over receipts on unrestricted funds of £19,963 before transfers (2019: £26,069).

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, free reserves totalling £216,002 which equates to 33 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.

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

Statement of Trustee's Responsibilities

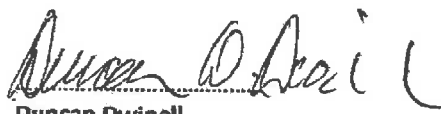
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

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 12/2/21 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 2020**

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 2020.

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: 16 February 2021.

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

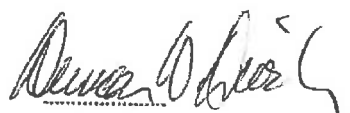
West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain
Receipts and Payments Account
For the year ended 31 March 2020

		2020	2020	2020	As restated
	Notes	Unrestricted funds	Restricted funds	Total funds	2019 Total funds
		£	£	£	£
Receipts					
Incoming resources from generated funds:					
Voluntary income	2	18,959	-	18,959	20,997
Generated income	3	38,937	-	38,937	25,840
Investment income	4	1,095	-	1,095	854
Total incoming resources		58,991	-	58,991	47,691
Payments					
Cost of generating funds:					
Costs of generating voluntary income	5	5,371	-	5,371	18,964
Fundraising trading	6	47,476	-	47,476	28,673
Charitable activities	7	23,107	-	23,107	22,483
Governance costs	8	3,000	-	3,000	3,640
Total resources expended		78,954	-	78,954	73,760
Net payments		(19,963)	-	(19,963)	(26,069)
Transfers between funds		-	-	-	-
Net movement in funds		(19,963)	-	(19,963)	(26,069)
Reconciliation of funds:					
Cash balances brought forward		224,877	-	224,877	250,946
Cash balances carried forward		204,914	-	204,914	224,877

West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain
Statement of Assets and Liabilities
As at 31 March 2020

	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	As restated 2019 Total funds £
Cash funds				
Co-operative current account	17,079	-	17,079	78,132
Co-operative deposit account	16,815	-	16,815	16,693
Charity Bank	45,317	-	45,317	-
	79,211	-	79,211	94,825
Other monetary assets				
Trade debtors	4,151	-	4,151	9,637
Gift aid	6,937	-	6,937	4,285
	11,088	-	11,088	13,922
Investment assets				
Kent saver credit union	15,107	-	15,107	15,112
Tridos deposit account	84,338	-	84,338	88,937
Tridos fixed term deposit	25,758	-	25,758	25,503
Shared interest	500	-	500	500
	125,703	-	125,703	130,052
Assets retained for the Charity's own use				
Meeting house - Sevenoaks	652,489	-	652,489	635,953
Meeting house - Rochester	819,942	-	819,942	799,162
Meeting house - Tunbridge Wells	1,419,350	-	1,419,350	1,300,000
Meeting house - Maidstone	473,488	-	473,488	461,488
	3,365,269	-	3,365,269	3,196,603
Liabilities				
Trade creditors	-	-	-	1,208
	-	-	-	1,208

The receipts and payments account and statement of assets and liabilities were approved by the Trustees on 12/2/21 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.

Restatement of prior period

In preparing the accounts for the year ended 31 March 2020 a review was undertaken as to the allocation of support costs and for consistency the prior period figure was also changed to reflect this allocation. The allocation of support costs can be seen in note 9. When reviewing the opening balances it was noted that cash funds and investment assets were incorrectly reconciled as at 31 March 2019, the Statement of Assets and Liabilities has been updated to reflect the correct position.

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 2020

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

	2020	2019
	£	£
Donations	18,959	20,997

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 2020

3 ACTIVITIES FOR GENERATING FUNDS

	2020 £	2019 £
Lettings	38,204	23,869
Other income	733	1,970
	<u>38,937</u>	<u>25,839</u>

The comparative figure includes restricted income of £Nil.

4 INVESTMENT INCOME

	2020 £	2019 £
Investment income	-	9
Bank interest	1,095	846
	<u>1,095</u>	<u>855</u>

5 COSTS OF GENERATING VOLUNTARY INCOME

	2020 £	2019 £
Support costs Note 9	5,371	18,964

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

6 FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2020 £	2019 £
Rent and water	1,004	-
Heat and light	4,964	-
Maintenance, repairs and safety checks	27,862	-
Cleaning	5,524	-
Support costs Note 9	8,122	28,673
	<u>47,476</u>	<u>28,673</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
Notes to the Receipts and Payments Accounts
For the year ended 31 March 2020

7 CHARITABLE ACTIVITIES COSTS

	2020	2019
	£	£
Grants to individuals, Outreach and local projects	10,443	2,884
Conferences	6,708	1,807
Memberships	942	30
Library	19	18
Sundries	30	87
Quaker activities	-	127
Support costs Note 9	4,965	17,530
	<u>23,107</u>	<u>22,483</u>

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

8 GOVERNANCE COSTS

	2020	2019
	£	£
Audit and accountancy	3,000	3,000
Other costs of governance	-	640
	<u>3,000</u>	<u>3,640</u>

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

9 SUPPORT COSTS

	2020	2019
	£	£
Rent and water	-	1,485
Heat and light	-	6,901
Communications cost	183	623
Printing, postage and stationary	745	1,170
Stewardship	6,705	5,175
Insurance	2,304	107
Maintenance, repairs and safety checks	-	35,943
Professional fees	495	120
Furnishing and equipment	-	3,199
Travel	1,510	1,607
Cleaning	-	4,337
Wages - Finance administrator	6,516	4,500
	<u>18,458</u>	<u>65,167</u>

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 2020

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:

	2020	As restated 2019
	£	£
Cost of generating voluntary income	5,371	18,964
Fundraising trading	8,122	28,673
Charitable activities costs	4,965	17,530
	<u>18,458</u>	<u>65,167</u>

10 NET INCOME

	2020	As restated 2019
	£	£
Net income is stated after charging:		
Independent examiners fee	<u>3,000</u>	<u>3,000</u>

11 TRUSTEES' REMUNERATION AND BENEFITS

Expenses of £259 were reimbursed to two trustees in the year (2019: one trustee was reimbursed £1,607)

West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain
Notes to the Receipts and Payments Account
For the year ended 31 March 2020

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.

	As restated At 1 April 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2020 £
Unrestricted funds					
<i>General funds</i>					
Maidstone General fund	49,528	1,649	(4,237)	(46,940)	-
Rochester General fund	23,572	8,118	(6,777)	(23,572)	1,341
Sevenoaks General fund	76,379	3,613	(5,502)	(74,490)	-
Tunbridge Wells General fund	19,783	4,634	(4,305)	(19,783)	329
Area General fund	3,255	40,335	(18,764)	44,156	68,982
Total general funds	172,517	58,349	(39,585)	(120,629)	70,652
<i>Designated funds</i>					
Maidstone Bursary fund	10,519	-	(2,094)	-	8,425
Maidstone Disaster fund	444	-	(444)	-	-
Sittingbourne fund	8	187	(288)	93	-
Rochester Spiritual Development fund	12,634	-	(705)	-	11,929
Tonbridge fund	2,909	21	(277)	-	2,653
Tunbridge Wells Bursary fund	2,823	-	(107)	-	2,716
Tunbridge Wells Legacy fund	1,000	-	-	-	1,000
Area Premises fund	8,179	434	(35,294)	26,681	-
Area Outreach fund	4,699	-	(160)	-	4,539
Area Reserve fund	6,145	-	-	93,855	100,000
Rochester General Meeting	3,000	-	-	-	3,000
Total designated funds	52,360	642	(39,369)	120,629	134,262
Total unrestricted funds	224,877	58,991	(78,954)	-	204,914
Total funds	224,877	58,991	(78,954)	-	204,914

West Kent Area Quaker Meeting of the Religious Society of Friends (Quakers) in Britain
Notes to the Receipts and Payments Account
For the year ended 31 March 2020

12 FUNDS continued

Prior year	As restated At 1 April 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	As restated At 31 March 2019 £
Restricted funds					
Tunbridge Wells Housing - Stepping Stones - Quaker donations	4,263	-	(4,834)	571	-
Total restricted funds	4,263	-	(4,834)	571	-
Unrestricted funds					
<i>General funds</i>					
Maidstone General fund	51,067	8,660	(10,199)	-	49,528
Rochester General fund	39,916	18,740	(12,984)	(22,100)	23,572
Sevenoaks General fund	72,610	13,693	(9,924)	-	76,379
Tunbridge Wells General fund	18,262	6,455	(4,934)	-	19,783
Area General fund	(5,754)	-	(12,991)	22,000	3,255
Total general funds	176,101	47,548	(51,032)	(100)	172,517
<i>Designated funds</i>					
Maidstone Bursary fund	11,284	-	(765)	-	10,519
Maidstone Roof fund	-	-	-	-	-
Maidstone Disaster fund	400	44	-	-	444
Sittingbourne fund	6	99	(97)	-	8
Rochester Spiritual Development fund	13,188	-	(554)	-	12,634
Rochester Meeting House Assist fund	200	-	(300)	100	-
Tonbridge fund	3,197	-	(288)	-	2,909
Tunbridge Wells Bursary fund	2,985	-	(162)	-	2,823
Tunbridge Wells Social Housing fund - Stepping stones	571	-	-	(571)	-
Tunbridge Wells Legacy fund	1,000	-	-	-	1,000
Area Premises fund	23,907	-	(15,728)	-	8,179
Area Outreach fund	4,699	-	-	-	4,699
Area Reserve fund	6,145	-	-	-	6,145
Rochester General Meeting	3,000	-	-	-	3,000
Total designated funds	70,582	143	(17,894)	(471)	52,360
Total unrestricted funds	246,683	47,691	(68,926)	(571)	224,877
Total funds	250,946	47,691	(73,760)	-	224,877

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

Maidstone Disaster fund was set aside to fund world disasters at short notice, this has now been removed to prioritise other areas.

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

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

12 FUNDS continued

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 new 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.