

**THE RELIGIOUS SOCIETY OF FRIENDS  
EAST SCOTLAND AREA MEETING**

**TRUSTEES' ANNUAL REPORT AND  
ACCOUNTS**

**Year ended 31 December 2017**

**CHARITY SC020698**

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
EAST SCOTLAND AREA MEETING  
Scottish Charity Number SC020698**

**Trustees Annual Report and Accounts: 1 January 2017 to 31 December 2017**

**Trustees:**

Pam Apted	Asst Clerk of Area Meeting (Correspondence)
Philip Bryers	Treasurer
Maureen Lambie	
Pamala McDougall	
Marion Sharkey	
Leslie Stevenson	Clerk of Trustees
Robin Waterston	Clerk of Area Meeting

These are the Trustees serving at the date on which this annual report and accounts were approved.

**Principal Address:** Pam Apted  
Assistant Clerk (Correspondence)  
1 Pearse Street,  
Brechin,  
Angus DD9 6JR

**Bankers:** CAF Bank Ltd  
25 Kings Hill Avenue,  
West Malling  
Kent ME19 4JQ

**Independent Examiner:** Phil Duncan,  
5 James Bell Wynd, Monifieth, DD5 4NE

## **1. The Organisation of the Area Meeting**

East Scotland Area Meeting of the Religious Society of Friends (Quakers) is an unincorporated association.

The governing document was approved at an Area Meeting on 16 May 2009 and duly signed by the Joint Clerks. It is based on "Quaker Faith and Practice", the Book of Christian Discipline of the Religious Society of Friends (Quakers) in Britain.

Trustees have been appointed in accordance with the provisions of the governing document which provides for the Trustees to be drawn from the Clerks, Treasurer,

Conveners of Elders and Overseers (where possible) and for representation from each Local Meeting. There have been no changes to Trustees during 2017.

East Scotland Area Meeting is a constituent part of Britain Yearly Meeting (BYM) of The Religious Society of Friends, which is the governing body of the Society in Britain. The Area Meeting is the basic business unit of the Society and within it are Local Meetings. We appoint a representative to serve on Meeting for Sufferings, the standing representative body of BYM.

## **2. The Objects of the Area Meeting**

The object of East Scotland Area Meeting, as stated in its Governing Document, is “the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of East Scotland Area Meeting and beyond, as laid down in the Book of Christian Discipline of the Religious Society of Friends (Quakers) in Britain”.

Within East Scotland Area Meeting income and property are used, as stated in the Governing Document, “to further the Area Meeting’s object by work such as:

- i. Strengthening the life and witness of Quaker meetings in the area of East Scotland Area Meeting and beyond;
- ii. Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
- iii. Undertaking Quaker service for the relief of suffering at home and abroad;
- iv. Funding the concerns that Quaker meetings in the area of East Scotland Area Meeting or beyond have adopted or agreed to support;
- v. Providing for the pastoral care of individual members and attenders including assistance to those in need and for education;
- vi. Maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
- vii. Administering and maintaining the organisation of East Scotland Area Meeting and contributing to the support of General Meeting for Scotland and of Britain Yearly Meeting.”

The objects of the Area Meeting deliver public benefit, by virtue of their grounding in the provision of public worship.

### 3. Achievements and performance

#### Area Meeting:

Membership at the beginning of the year was 89. By the end of 2017 this figure had fallen to 88, with 2 new members, 3 members transferring to us, 1 members transferring to another part of Britain and 5 members dying.

Four business meetings were held during the year for the appointment of office bearers and the conduct of other business. These included discussion sessions on themes of relevance to our lives as members of the Society of Friends. Topics have included:

- An interactive session on the conduct and processes of our business meetings
- The Peacemaker Programme of Quaker Peace and Social Witness
- The work of the Quaker Council for European Affairs based in Brussels
- Challenges and Opportunities for Quakers today.

Members of this Area Meeting were appointed during 2017 to attend the following Quaker events:

- Course for overseers at Woodbrooke Quaker Study Centre, Birmingham
- Young people's participation day at Meeting for Sufferings (the body which oversees the work of Britain Yearly Meeting)
- Woodbrooke briefing on Safeguarding
- Course for clerks at Woodbrooke
- Seminar on 'Dementia: Our shared journey' at The Retreat, York

We were represented throughout the year on:

- Britain Yearly Meeting's Meeting for Sufferings.
- Quaker Life Representative Council
- Northern Friends Peace Board

Members of Area Meeting took part in the meetings of General Meeting for Scotland.

*Tayside Quaker*, our newsletter, has been produced and distributed throughout the year.

The appointed Trustees met as necessary to undertake their formal governance responsibilities for Area Meeting.

Funds available for bursary help to enable Friends and attenders to go to appropriate events (but not as appointed representatives) have been taken up as follows:

- Northern Friends Youth Events Trust – annual Shindig
- Online course on 'Early Quaker women and social justice'
- Yearly Meeting Gathering in Coventry
- 'Towards forgiveness' event at Woodbrooke

Each bursary covered up to 50% of the cost of participation, including travel.

### **Dundee Local Quaker Meeting:**

Meeting for Worship was held every Sunday throughout the year at 30 Whitehall Street. We rent this room because a lift allows everyone to access the Meeting. We are continuing to work with Dundee Friends Property Trust to find how we can make best use of our historic Meeting House and have an accessible venue for Meeting for Worship. Attendance at Meeting remains steady at 15 – 20 each Sunday and a number of visitors have become regular attenders. Various social events have been held throughout the year and we have held Meetings at the homes of members who are now too infirm to travel. A discussion group met on the second Sunday of most months and tackled subjects such as love, redemption, basic income and the theology of Paul Tillich.

Although we no longer hold a regular Meeting for young people our teenagers have participated in national events such as the annual residential week for young Quakers at Ackworth School in Yorkshire.

Hunger Lunches were held every Friday to raise funds for the work of Quaker Peace and Social Witness. The proceeds in 2017 (not included in the accounts) were £1,004.48.

We have raised money and made donations to various charities including Campaign Against the Arms Trade and the Scottish Refugee Council. We continue to collect food for St Salvador's Food Cupboard and provide practical support by packing bags of groceries for distribution once a month.

A family of Kurdish refugees now live in one of the flats above the Meeting House and various members of the Meeting have helped them settle in and continue to provide practical support.

In 2017 we donated books on Quakerism to every branch library in Dundee and the RMPS departments in all Angus and Dundee secondary schools to increase awareness of the Quaker way of life.

### **Perth Local Quaker Meeting:**

We held two regular Meetings for Worship each month at the Subud Centre in Perth with occasional additional Meetings for Worship at Friends' houses. We held four business meetings, and were hosts to East Scotland Area Meeting and to General Meeting for Scotland. Small groups from our Meeting have met for discussions. We also held two learning/worship sharing sessions for the whole meeting in Perth. We have a regular children's meeting on the last Sunday of each month, attended by four children.

### **St Andrews Local Quaker Meeting:**

Meeting for Worship was held for an hour every Sunday throughout the year. A mid-week meeting was held for 30 minutes every Thursday at lunchtime. In addition Meeting for Worship was held once every 2 months at the homes of Friends in Ceres or Cupar.

A children's meeting was held every Sunday in term-time and the children joined the main meeting for worship for the last 10 minutes. They spoke about what they had been doing during Afterword. An all-age meeting was held in St Andrews on Christmas Day.

The University of St Andrews welcomed Quaker representation as part of their Chaplaincy Team and we appointed 2 joint chaplains to the new post.

Overseers hosted occasional soup lunches for everyone in the meeting to share after Meeting for Worship. They also introduced a series of "Conversations with Friends" where individual Friends spoke of their spiritual journey. In March we joined in with the National Quaker Day of Healing and held worship throughout the day when members and attenders could "hold in the Light" those known to them or throughout the World who are suffering. Once again we had a stall in Church Square for 2 days in October offering the public a chance to take a White Poppy. In the Autumn a series of discussion groups was held based on a small book entitled "What Does Love Require of Us. All activities were very well supported.

### **Financial Review of 2017**

Receipts for the period included £6,464.99 from legacies, grant income of £1,200.00 received by Area Meeting from the Francis Camfield Trust and £1,250.00 from Dundee Friends Property Trust.

#### St Andrews Local Meeting

Payments were higher than usual because substantial work was required on the roof of St Andrews Meeting House. Due to increased income from members' donations and legacies the reserves held by St Andrews Meeting are currently £11,625.62. St Andrews Local Meeting reserves policy is to maintain a reserve of £10,000, however with further work anticipated on the basement and the heating system, no action has been taken to reduce this.

#### East Scotland Area Meeting

Area Meeting monitors its requirements and varies the levy on Local Meetings accordingly. Payments incurred by Area Meeting were lower than expected due to a smaller number of representatives appointed to attend meetings and conferences and a lower than anticipated take up of bursary help. The annual event for elders also incurred less than was estimated and thus these items led to an overall underspend of £1,946.68, leaving Area Meeting reserves higher than expected.

Overall receipts for the year to 31 December 2017 were £47,816.60 and payments were £49,174.78, leaving a deficit of £1,358.18. This was due mainly to the additional expenditure incurred on roof repairs to St Andrews Meeting House.

Trustees aim to have reserves in the Area Meeting account equivalent to 12 months' payments and keep this target under review.

Further to the comments above on reserves policy the general practice by Local Meetings is to determine the level of reserves they require to honour spending commitments, permit smooth cash flows at all times of the year, provide for future needs and cover unforeseen contingencies and risks. Thereafter, any surplus monies will be donated to Britain Yearly Meeting to support Quaker work undertaken under its auspices.

### Balance of Reserves

	<u>2017 Total</u>	<u>2016 Total</u>
Dundee LM	<b>8666.03</b>	8066.32
Perth LM	<b>4791.81</b>	4186.24
St Andrews LM	<b>11625.62</b>	16135.76
Area Meeting	<b>7126.29</b>	5179.61
Total	<b><u>32209.75</u></b>	<u>33567.93</u>

A range of costs, including administration, hospitality and accommodation for informal gatherings, are kept low by the donation of services and facilities by members and attenders. No attempt is made to cost these.

Friends in St Andrews LM earmark a proportion of their gifts for the work of Britain Yearly Meeting (BYM). In 2017 this amounted to £3,613.00 and is included in the figure of £5,882.05 (Special collections) in note 4 on page 11.

Signed on behalf of Trustees

Leslie Stevenson, Clerk of Trustees.

*Leslie F. Stevenson*  
.....

26.4.18

Robin Waterston, Area Meeting Clerk

*Robin J. Waterston*  
.....

*[Signature]* 26.4.18





**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF  
THE RELIGIOUS SOCIETY OF FRIENDS EAST SCOTLAND AREA MEETING**

**CHARITY NUMBER SC020698**

I report on the accounts of the charity for the period ended 31<sup>st</sup> December 2017.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations,

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  ..... Date: 24/01/18 .....

Phil Duncan  
FCCA

**EAST SCOTLAND AREA MEETING**

COLLATED ACCOUNTS for year 1 January 2017 - 31 December 2017

**RECEIPTS AND PAYMENTS**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2017 Total</b>	<i>2016 Total</i>
<b>Receipts:</b>				
Interest	0.00	113.76	113.76	112
Rents	0.00	7651.80	7651.80	8972
Fundraising	0.00	0.00	0.00	763
Legacies	0.00	6464.99	6464.99	0
Grants received (Note 3)	1200.00	1250.00	2450.00	2450
Donations	0.00	30010.54	30010.54	22756
Other Material	0.00	1125.51	1125.51	228
<b>TOTAL RECEIPTS</b>	<b>1200.00</b>	<b>46616.60</b>	<b>47816.60</b>	<b>35281</b>
<b>Payments:</b>				
Fundraising	0.00	0.00	0.00	763
Governance costs	0.00	0.00	0.00	0
Publicity	0.00	91.96	91.96	133
Administration	0.00	1249.50	1249.50	1116
Charitable expenditure:				0
Grants, Donations (Note 5)	0.00	13294.38	13294.38	18064
Other (Note 6)	1200.00	32828.94	34028.94	18141
Other Material	0.00	510.00	510.00	10
<b>TOTAL PAYMENTS</b>	<b>1200.00</b>	<b>47974.78</b>	<b>49174.78</b>	<b>38227</b>
<b>Receipts - Payments</b>		<b>-1358.18</b>	<b>-1358.18</b>	<b>-2946</b>
<b>Balance on 01 01 17</b>	<b>33567.93</b>			36514
<b>Receipts - Payments</b>	<b>-1358.18</b>			-2946
<b>Balance on 31 12 17</b>	<b>32209.75</b>			33568

**STATEMENT OF BALANCE on 31 December 2017**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2017 Total</b>	<i>2016 Total</i>
<b>FIXED ASSETS</b>				
Meeting House (Note 7)			<b>118000.00</b>	118000
<b>CURRENT ASSETS</b>				
Cash	0.00	37.62	<b>37.62</b>	49
Bank				
Dundee LM	0.00	8666.03	<b>8666.03</b>	8019
Perth LM	388.23	4403.58	<b>4791.81</b>	4186
St Andrews LM	0.00	11588.00	<b>11588.00</b>	16135
Area Meeting	0.00	3123.39	<b>3123.39</b>	4599
Shared Interest Account	0.00	4002.90	<b>4002.90</b>	580
Current Assets	388.23	31821.52	<b>32209.75</b>	33568
<b>Total Assets</b>			<b>150209.75</b>	<b>151568</b>

These financial statements have been prepared in accordance with the Terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulation 2006. They have been approved by all the Trustees and signed on their behalf

Signature:



Date: 24/04/2018

**NOTES TO CONSOLIDATED ACCOUNTS****Note 1: Basis of Accounting**

## Preparation

These accounts have been prepared on the Receipts and Payments Basis. They consist of a summary of all monies received and paid via the bank and in cash during the financial year, along with a statement of balances.

## Special Collections

During the year, each local meeting made several special collections for different charities. These funds were banked and the total collected paid over in full to the respective charity. Because the local meetings were simply collecting the money on behalf of donors and forwarding it to the nominated charity, this income and expenditure is not included in these accounts as part of actual income and expenditure of the East Scotland Area Meeting. Further details are given in note 4.

**Note 2: Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received a grant of £1200 to send members and attenders to conferences.

**Note 3: Grants (Restricted and unrestricted)**

		Unrestricted Funds	Restricted Funds	2017 Total	2016 Total
Camfield Trust	Area Meeting		1200.00	<b>1200.00</b>	1200.00
Dundee Friends Property Trust	Area Meeting	1250.00		<b>1250.00</b>	1250.00
		<u>1250.00</u>	<u>1200.00</u>	<b>2450.00</b>	2450.00

**Note 4: Special Collections**

During the year, each Local Meeting made special collections for specific named charities. The funds received were paid to the charity and are not included in actual receipts. For information purposes, the amounts collected were as follows:

		2017 Total
Dundee LM	Special collections	<b>716.64</b>
Perth LM	Special collections	<b>410.85</b>
St Andrews LM	Special collections/BYM gifts	<b>5852.05</b>
		<b>6979.54</b>

**Note 5: Charitable payments: Grants and donations**

	Dundee	Perth	St Andrews	Area Meeting	2017 Total	2016 Total
Britain Yearly Meeting	6200.00	3100.00	0.00	0.00	<b>9300.00</b>	14700.00
Scotland General Meeting				2082.98	<b>2082.98</b>	2063.80
Northern Friends Peace Board				756.50	<b>756.50</b>	799.00
Northern Friends Youth Events Trust				364.90	<b>364.90</b>	381.30
Other donations		620.00	170.00		<b>790.00</b>	120.00
TOTAL	<u>6200.00</u>	<u>3720.00</u>	<u>170.00</u>	<u>3204.38</u>	<b>13294.38</b>	18064.10

**Note 6: Charitable payments: Other**

	Dundee	Perth	St Andrews	Area Meeting	2017 Total	2016 Total
Literature/ publications	233.44	162.09	237.23	148.30	<b>781.06</b>	1109.81
Property expenses	3156.84		23302.84		<b>26459.68</b>	8786.82
Hire of rooms for meetings		1900.00			<b>1900.00</b>	
Subscriptions		70.00			<b>70.00</b>	
Children's activities		18.20			<b>18.20</b>	13.97
Activities: Other		189.14			<b>189.14</b>	108.69
Outreach	504.30	25.00	105.00		<b>634.30</b>	50.75
Conferences and travel			325.40	2728.03	<b>3053.43</b>	4766.94
Miscellaneous	97.32	17.65	808.16		<b>923.13</b>	3304.13
<b>TOTAL</b>	<b>3991.90</b>	<b>2382.08</b>	<b>24778.63</b>	<b>2876.33</b>	<b>34028.94</b>	<b>18141.11</b>

**Note 7: Fixed assets**

£118000 is the value based on the purchase price of the Meeting House in 1995. The Trustees have neither devalued nor revalued this figure. They do not believe that a professional valuation is a reasonable use of charitable funds at this present time.

Charity Number: SC 020698		Appendix to COLLATED ACCOUNTS. 1 January 2017 - 31 December 2017										2016							
Receipts and payments		restricted		unrestricted		total		restricted		unrestricted		total		restricted		unrestricted		total	
		DUNDEE		PERTH		ST ANDREWS		AREA MEETING		COLLATED		Grand Total							
		restricted	unrestricted	restricted	unrestricted	restricted	unrestricted	restricted	unrestricted	restricted	unrestricted	restricted	unrestricted	restricted	unrestricted	restricted	unrestricted	restricted	unrestricted
		res	unres	res	unres	res	unres	res	unres	res	unres	res	unres	res	unres	res	unres	res	unres
		Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
<b>Receipts:</b>																			
Interest			43.67																
Rents			1361.00																
Fundraising																			
Legacies			2000.00																
Grants received- Note 3																			
Donations			9442.74																
Other Material			139.10																
<b>TOTAL RECEIPTS</b>		<b>0.00</b>	<b>12986.51</b>	<b>0.00</b>	<b>8818.65</b>	<b>0.00</b>	<b>8818.65</b>	<b>0.00</b>	<b>23175.02</b>	<b>0.00</b>	<b>23175.02</b>	<b>1200.00</b>	<b>1636.42</b>	<b>1200.00</b>	<b>2836.42</b>	<b>1200.00</b>	<b>46616.60</b>	<b>47816.60</b>	<b>35281</b>
<b>Payments:</b>																			
Fundraising			0.00																
Trustee Expenses			0.00																
Publicity			0.00																
Administration			19.90																
Charitable expenditure:																			
Grants and Donations - Note 5			6200.00																
Other - Note 6			3991.90																
Other Material			0.00																
<b>TOTAL PAYMENTS</b>		<b>0.00</b>	<b>10211.80</b>	<b>0.00</b>	<b>6263.08</b>	<b>0.00</b>	<b>6263.08</b>	<b>0.00</b>	<b>25210.16</b>	<b>0.00</b>	<b>25210.16</b>	<b>1200.00</b>	<b>6289.74</b>	<b>1200.00</b>	<b>7489.74</b>	<b>1200.00</b>	<b>47974.78</b>	<b>49174.78</b>	<b>38209</b>
<b>Receipts - Payments</b>																			
<b>Reconciliation of funds</b>																			
		<b>Dundee</b>	<b>Perth</b>	<b>St A</b>	<b>AM</b>	<b>TOTAL</b>													
Balance on 01/01/17		<b>8066.32</b>	<b>4186.24</b>	<b>16135.76</b>	<b>5179.61</b>	<b>33567.93</b>													
Inter account transfers		-2175.00	-1950.00	-2475.00	6600.00	<b>0.00</b>													
Receipts		12986.51	8818.65	23175.02	2836.42	<b>47816.60</b>													
Payments		10211.80	6263.08	25210.16	7489.74	<b>49174.78</b>													
<b>Balance on 31/12/17</b>		<b>8666.03</b>	<b>4791.81</b>	<b>11625.62</b>	<b>7126.29</b>	<b>32209.75</b>													
Represented by:																			
Cash		0.00	0.00	37.62	0.00	<b>37.62</b>													
Bank		5758.76	4791.81	6672.09	3123.39	<b>20346.05</b>													
Bank		2907.27	0.00	4915.91	0.00	<b>7823.18</b>													
Shared Interest Account		0.00	0.00	4002.90	0.00	<b>4002.90</b>													
<b>Total</b>		<b>8666.03</b>	<b>4791.81</b>	<b>11625.62</b>	<b>7126.29</b>	<b>32209.75</b>													