

Scottish charity number SC011234

Trustees' Annual Report and Accounts Year ending 31 December 2024

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Principal Office:

Glasgow Meeting House, 38 Elmbank Crescent, GLASGOW G2 4PS

www.quakerscotland.org/west

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Reference and administration details

Office bearers on date of approval of Trustees Annual Report

Kate Gulliver Clerk Appointment 01/01/2024
Wendy Reynolds Assistant Clerk Appointment 01/01/2023
Jay Wilkinson Assistant Clerk Appointment 01/01/2024
Bronwen Currie Treasurer Re-appointment 01/01/2024

Trustees on date of approval of Trustees Annual Report

Bronwen Currie Ex-officio Re-appointment 01/01/2024

Anna Densham Appointment 01/01/2024

Tim Denvir Re-appointment 01/01/2023

Tony Ellis Clerk Re-appointment 01/01/2024

Peter Morton Appointment 01/01/2022

Hilary Patrick Assistant Clerk Appointment 01/01/2024

Gill Reid Re-appointment 01/01/2023

Jay Wilkinson Ex-officio Appointment 01/01/2024

Trustees who have completed their service Date released

Helen Maclean Resignation 20/01/2025

Kate Philbrick End of term 31/12/2024

Premises

Glasgow Meeting House, 38 Elmbank Crescent, Charing Cross, GLASGOW G2 4PS

Bankers

Bank of Scotland, 1 Munro Rd, STIRLING FK7 7SY
Ecology Building Society 7 Belton Rd, Silsden KEIGHLEY BD20 0EE
CCLA Investment Management Ltd. 80 Cheapside, LONDON EC2V 6DZ
Triodos Bank UK, Deanery Road, Bristol BS1 5AS
Local Meetings also hold separate bank accounts.

Solicitors

Harper Macleod LLP Solicitors, The Ca'd'oro, 45 Gordon Street, Glasgow G1 3PE

Independent Examiner

Wbg Services LLP, 168 Bath Street, Glasgow G2 4TP

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Structure, governance and management

Organisation

West Scotland Area Meeting is the primary administrative unit of the Religious Society of Friends (Quakers) for west and south-west Scotland. It is part of Britain Yearly Meeting, the final constitutional authority for Quakers across Scotland, Wales and England. The members of West Scotland Area Meeting are all those persons currently recorded in the official register that is required by Quaker Faith and Practice, the book of discipline of Britain Yearly Meeting. As its name suggests, Quaker Faith and Practice is a key resource for Friends that combines Quaker perspectives on matters of faith and spirituality with reflection and guidance on what these mean in practical and organisational terms. It was first issued in manuscript form in 1738 and has been revised at periodic intervals. The most recent edition, the fifth, was published in 2013 and work is currently being undertaken by Britain Yearly Meeting in preparation for the next edition. An online copy is available at https://qfp.quaker.org.uk/

West Scotland Area Meeting along with the other three Area Meetings in Scotland form the membership of the General Meeting for Scotland, which acts on behalf of Britain Yearly Meeting in such procedures as may be required by the Scottish Parliament and Scottish legal affairs.

West Scotland Area Meeting in 2024 consisted of the following 12 Local Meetings: Argyll, Arran, Ayrshire, Castle Douglas, Dumfries, Dunblane, Glasgow, Islay & Jura, Lanark, Milngavie, Mull & Iona and Wigtown.

Governing Document

West Scotland Area Meeting has a Governing Document, based on Quaker Faith & Practice, which is approved by the Office of the Scottish Charities Regulator (OSCR) and reviewed annually by trustees.

Trustees

Trustees are appointed in accordance with the Governing Document. The names of members are brought forward by the Nominations Committee and appointed by West Scotland Area Meeting. Current trustees are drawn from a number of our local meetings in West Scotland.

Trustees are directed to the Governing Document; Trustees Terms of Reference; the Handbook for Trustees of Quaker Meetings and the OSCR Guidance for Charity Trustees. All of these are available on the internet.

The trustees meet at least six times per year, and are responsible for ensuring compliance with charity law and other relevant legislation. The Annual Report and Accounts of the Area Meeting are approved at a meeting of the trustees and are then presented for acceptance by the Area Meeting in session.

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Structure, governance and management (continued)

General Meeting for Scotland, on behalf of the four Area Meetings in Scotland, subscribes to Thirty-One: Eight for guidance on safeguarding issues. West Scotland Area Meeting subscribes to Glasgow Council for the Voluntary Sector's Employer's Advice Service for guidance on employment matters and is a member of the Association of Church Accountants and Treasurers for financial and governance guidance. Trustees attend relevant conferences and training courses to enable them to fulfil their duties.

Objectives and activities

Charitable purpose

The object of West Scotland Area Meeting is the advancement in our region of the religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain as laid down in Quaker Faith and Practice.

West Scotland Area Meeting supports the spiritual development, religious beliefs and practice of its members and attenders. It enables Quaker Meetings for Worship to be held within West Scotland. It maintains a Quaker witness and presence within the area. It provides public benefit by its provision of Meetings for Worship which are open to everyone.

Activities

Meetings for Worship are held regularly at various locations throughout West Scotland. A number are also open to online participants. Meetings for Worship are typically advertised locally and details are available nationally through the websites of General Meeting for Scotland (www.quakerscotland.org) and Britain Yearly Meeting (www.quaker.org.uk)

Meetings for Worship for Church Affairs (the business meetings of Area Meeting) are held on six occasions during the year. Decisions at business meetings are settled not by voting but through established and proven Quaker process in which those present seek in worship to discern the right way forward. Once a decision is reached, it is recorded in minutes which are approved and signed during the meeting itself.

Area Meeting owns one building: the Quaker Meeting House in Glasgow. This is available for hired use by community and voluntary groups when not required for Quaker activities. Volunteers and employed staff facilitate use of the building.

Area Meeting fundraises from its members and others for the furtherance of its objectives, the maintenance of the Meeting House and to support the work of the General Meeting for Scotland and the central work of the Society carried out by Britain Yearly Meeting.

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Achievements and performance

Local Meetings Across West Scotland

Across West Scotland, Quaker spirituality, community and witness is focussed and sustained by Meeting for Worship: our silent gatherings, on occasions nurtured by spo-ken words, in which Friends come together in attentiveness to the spirit. This rooting of life and actions in silent worship is common ground for Quakers yet its expression var-ies across West Scotland with the different circumstances of local meetings.

A number of Local Meetings in the Area are in rural districts with scattered populations and potentially long travelling distances for those meeting in a venue. These Meetings can have quite small numbers of active Friends and all continue thoughtfully to evolve patterns of meeting to address their circumstances, sometimes using a blend of online as well as physically located meetings. For Mull and Iona, this means a weekly on-line Meeting for Worship, a fortnightly meeting on the Ross and meeting most months at Tobermory. Argyll Meeting gathers every month (except December) at Lochgilphead and some Friends also join the weekly online Meetings for Worship offered by Mull and Iona or Area Meeting.

Smaller meetings are particularly affected by the changing circumstances of individuals and during 2024 several meetings have reviewed their arrangements in order to sustain a viable pattern of worship and community. Arran meeting is now gathering twice each month and planning to introduce blended worship, whilst Islay and Jura is looking to sustain monthly Meetings for Worship under the care of Ayrshire Local Meeting. In the south west, Wigtown Meeting has settled to meet twice each month whilst Castle Douglas is moving to a monthly meeting in a new and attractive venue alongside its continuing and well attended weekly online Meeting for Worship. Wigtown and Castle Douglas Meetings have also begun to explore the possibilities of closer partnership and held a very constructive meeting over the summer facilitated by Scotland's Local Quaker Development Worker.

At Dumfries, Meeting for Worship is held at a town centre venue each Sunday with a small steady core of Friends which has recently increased in number. Spiritual reflection and learning is fostered by a monthly discussion following Meeting for Worship and through a meeting newsletter. During the latter part of 2024, Dumfries meetings has trialed a new approach to eldership and pastoral care which addresses these as shared responsibilities of the whole Meeting rather than roles for named individuals. This seems to be working well and will be reviewed in 2025 to see if it should be adopted as a settled pattern. Lanark meeting has similarly seen signs of growth during 2024 and has welcomed new Attenders and enquirers, some of whom are now regularly attend-ing. Meeting for Worship is held twice each month in the beautiful surroundings of Wis-ton Lodge Education Centre. Lanark Friends greatly appreciate the opportunity to join with Quakers from South East Scotland Area Meeting at their annual residential gather-ing at at Wiston. They also hold a Christmas Meeting for Worship to which West and South East Scotland Friends are invited.

Ayrshire, Milngavie and Dunblane Meetings are somewhat larger than those described so far. Ayrshire Meeting is able to hire premises that have good quality IT equipment and there is a blended Meeting for Worship each Sunday (except the fifth of the month) enabling shared participation between those in the room and those online.

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Achievements and performance (cont.)

The average attendance is around 12 people which on occasions can rise to about 16. A blended Meeting for Worship is offered at Milngavie twice a month with around 20 participants whilst the weekly meeting at Dunblane has an average of around 16 participants and can extend to 22. Over the year, Dunblane Friends have welcomed 20 visitors to the Meeting, some from far afield and others more local. Dunblane Meeting for Worship is also blended except for one Sunday of the month when there are separate gatherings of those online and those in the room to allow for Friends who find a blended approach disruptive or difficult to access.

Milngavie Friends find that structured opportunity for shared reflection after Meeting for Worship often prompts discussion. There has also been active participation in the discussion and study groups offered by nearby Glasgow Local Meeting. Dunblane Meeting has held 10 blended study sessions during 2024 on such varied topics as truth and integrity, death, dying and funerals, living Quaker testimonies and pastoral care. The Meeting also has 3 social/discussion groups: a well-established coffee morning at the house of a Friend, a gathering in Strathearn and an online book group in which there is discussion of works such as The Noise of Time, the biography of Shostakovich by Julian Barnes.



Some Dunblane Friends join the Walking Group organised by Glasgow Meeting. Dunblane Friends are active in sustaining contact with children and young people associated with the Meeting, though there is no Children's Meeting as such, and encourage engagement with national events for young Friends. Ayrshire Meeting has had what it describes as a "vibrant" year that has included learning together through a 5 week course from Woodbrooke (the Quaker Study Centre of Britain Yearly Meeting), evening online discussion groups and a number of shared lunches.

Roughly a third of Quakers in West Scotland Area Meeting belong to Glasgow Local Meeting. In its own words it is, "a busy urban meeting which draws its support and membership from all over the city and the surrounding area". Meeting for Worship is held each Sunday at Glasgow with between 40-50 participants. Alongside this a chil-dren's meeting, with a regular group of 4-5 participants plus visitors, engages in varied activities such as storytelling, baking and creative play all against a backdrop of themes related to being a Quaker. The Sunday Meeting for Worship is blended on four Sun-days each month to reach those who are unable come to central Glasgow. On the fifth Sunday, online Friends are encouraged to join Milngavie Meeting to enable a gathering in the Meeting House without the presence of the technology which some Friends find unhelpful in worship. In addition to the Sunday Meeting, there is a shorter, blended Meeting for Worship every Wednesday lunchtime; Young Friends Epilogue: a fortnightly gathering for worship and discussion of those up to early 30s in age and an online Time for Stillness on Tuesday mornings.

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Achievements and performance (cont.)

There is a pre-teen/teenage group for young people between the ages of 10 and 18 who keep in touch via a WhatsApp group and meet on an occasional basis.

Glasgow elders have been keen to expand opportunities for spiritual learning in the Meeting and have encouraged development of a number of small learning groups as well as creative occasions when the whole Meeting can come together. Social events include pot luck lunches on Sundays after meeting several times a year, a summer Meeting for Worship and picnic in Mugdock Country Park and a regular walking group.

Across West Scotland, there are increasing and welcome signs of collaboration between meetings. This is a valuable way in which Friends support each other and build a community and fellowship that is wider than their own Local Meeting. The West Coast Friends' Gathering at Crianlarich Youth Hostel is a wonderful residential event that brings together Quakers from Argyll, Arran, Ayrshire, Islay & Jura, Mull & Iona and be-yond. These Local Meetings are each greatly enriched by this opportunity for shared discussion (in 2024 on the theme of Exploring the Divine led by Liz Rance), companion-ship, worship and conversation. In the south Friends from Dumfries, Castle Douglas and Wigtown seek to meet together on each fifth Sunday whilst in Glasgow there is encour-agement for Friends across Area Meeting to participate in learning groups and close collaboration between elders at the Glasgow and Milngavie Meetings. Ayrshire Meeting keeps the fifth Sunday free for Friends to visit other Meetings and, as noted earlier, Lanark Friends value the opportunity that comes with meeting at Wiston Lodge for links with Quakers staying at the Centre.

West Coast Friends Gathering at Crianlarich



West Scotland Area Meeting

Friends in Local Meetings are all part of a wider Area Meeting to support one another, take forward shared concerns and engage with Quaker agendas and activity at the national level of General Meeting for Scotland and Britain Yearly Meeting. Activity in West Scotland during 2023 has included:

Sunday Evening Meeting for Worship - This weekly, online meeting began during the
pandemic and continues to be valued, especially by Friends who do not have ready
access to a Local Meeting because of travel distances or for health reasons. Over the
year nearly 50 Friends have attended at some point and meetings typically have around
10-12 participants. Alongside worship, there is always opportunity for supportive sharing
and, once a month a discussion group or worship-sharing.

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Achievements and performance (cont.)

- Meetings of Elders and Pastoral Care Friends- Regular online opportunities for the elders and pastoral care Friends of our Local Meetings to come together to support one another and reflect on their roles in sustaining and developing the spiritual life, community, pastoral care and witness of Quakers across West Scotland.
- Newsletter West Scotland Quaker News (WSQN): Connecting Local Meetings is published four times a year both online and in paper copy. As its name suggest, this is an important means of building connections between Meetings in our Area and raising awareness of the breadth of our Quaker life. As well as news, WSQN includes in-depth articles on issues of Quaker concern along with poems, book reviews and other writing that nurture our spiritual life and inform our witness.
- Learning / Study Groups A Learning Group has been established by Area Meeting elders to create and promote opportunities for learning across West Scotland. This includes ways in which provision made by a Local Meeting can be available for the benefit of others.
- Discussion at Area Meetings As well as matters of business, Area Meetings themselves
 are occasions for learning and discussion, whether led by a speaker or prompted by a
 report or paper. During 2024 we have reflected on the work of the Scottish Parliamentary Engagement Officer and considered Quaker approaches to death, dying and funerals to inform revision of the guidance and resources relating to these matters in Quaker
 Faith and Practice. We have also given careful attention to new structures for Quakers
 in Scotland and to proposed simplification of the central committees of Britain Yearly
 Meeting.
- Support for Friends in Wider Quaker Engagement Area Meeting offers encouragement and support (including finance) for West Scotland Friends to be engaged with the wider work of Quakers. Friends from West Scotland fulfil a number of roles in General Meeting for Scotland as well as being active as participants, committee members or trustees of other UK Quaker bodies. There is particular encouragement for young Friends to gain wider experience of Quakers and have an active role in shaping the future of the Society. Young Friends from West Scotland are supported to attend Junior Yearly Meeting, where this is practicable, and to be part of the annual residential meeting, Summer Shindig.

Quaker Social Witness, Sustainability and Engagement

Quaker testimonies to such concerns as peace, justice, truth and integrity, equality and the environment run through the life of the Society whether in the work of Area and Local Meetings or the witness of individual Friends, many of whom live-out their Quaker values through participation in non-Quaker groups and activities.

The previous section has already given examples of how this finds expression In Area Meeting.

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Achievements and performance (cont.)

West Scotland Area Meeting also continues to contribute, through its annual giving to General Meeting for Scotland, to the employment in Scotland of a Parliamentary Engagement Officer to help strengthen our advocacy role in public life. This work is supported in Scotland by a Parliamentary Engagement Working Group, and our representative has given us regular reports on its activities.

Examples of the engagement of individual Friends across the Area include involvement in the Northern Friends Peace Board and Scottish Quaker Community Justice Group. Friends in a number of meetings are committed volunteers for charities such as food banks and those supporting refugees or other vulnerable groups. Others are active in campaigns for climate justice, social inclusion, peace and nuclear disarmament. Friends maintain regular Meetings for Worship at Faslane in witness to our peace testimony, whilst Dunblane continues as a Sanctuary Meeting committed to promoting a culture of welcome for those seeking sanctuary.





In Glasgow, further social witness is possible through our city centre Meeting House where use by vulnerable groups is encouraged as are lettings to organisations that are active in social issues for which Friends have a concern. Many Local Meetings also hold special collections as a matter of routine to support charitable causes agreed by the meeting. It is the policy of several Meetings to choose Fairtrade and ethically responsible products in making any purchases.

Meetings such as Glasgow and Dumfries maintain strong inter-faith links and many are actively engaged ecumenically, as for example in Wigtown where Friends join periodic ecumenical worship, contribute to the Easter newsletter and take their turn with other denominations in leading spiritual reflection at the weekly Ninian Moment.

Quaker testimonies include clear commitment to the environment and climate justice. Individual Friends strive to reduce their carbon footprint in their homes and in relation to travel and by practising simplicity in their purchases and eating habits. Greater provision for online participation also brings the benefit of reduced environmental damage through less travel. All but one of our Local Meetings use rented premises and we seek to encourage sustainability in so far as we can in these circumstances.

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Achievements and performance (cont.)

Steps have been taken to improve the energy efficiency of Glasgow Meeting House and these will be taken further if the building is to be retained by Quakers.

Quaker Owned Meeting House: Elmbank Crescent, Glasgow

A process of discernment in 2022 by Area Meeting and Glasgow Local Meeting reached the view that Glasgow Meeting House would be retained for a ten year period and that plans should be developed at the earliest opportunity to achieve sustainable use of the building for Quaker purposes. This led to commissioning in 2023 of a major feasibility study into development of the Meeting House to allow one or more floors to be available for rent as social housing. The resulting report set out a range of costed options and was considered by Glasgow Local Meeting in the early months of 2024. Following careful reflection, Friends found themselves unable to support any of the schemes out-lined in the study and felt it right to extend exploration of options to investigate alterna-tive premises to Elmbank Crescent, whether for purchase or rental. A group of Friends was appointed for this task and their report, including a particular opportunity for proper-ty rental, is to be considered by Glasgow Friends in early 2025.

Structures and Governance

In the conduct of our life as a Religious Society, practical and spiritual matters are seen as interwoven. This is reflected in the title of our business meetings as Meetings for Worship for Church Affairs; in our agendas which include ethical, social and religious concerns alongside practical questions and in the expectation of engagement from members and attenders.

All Local Meetings make provision for business meetings whether planned on an agreed schedule or, in the case of some smaller meetings, on a needs basis. Area Meeting met on six occasions during 2024, sometimes in blended gatherings using different venues across West Scotland and sometimes exclusively online. Trustees also met on six occasions, five exclusively online and the sixth a blended meeting with as many trustees as possible gathering in Glasgow to reflect together on the grounding of our work in Quaker worship and spirituality. Online meetings have also facilitated the participation of West Scotland Friends in Scotland General Meeting and Britain Yearly Meeting.

As Quakers continue to evolve with changing circumstances we have reflected on our structures to ensure that they serve us well. West Scotland Friends have been active in a process set up by General Meeting for Scotland to look at the possibility of simpler, more shared organisational structures. This generated outline proposals for replacement of the current six charities by a new, single body to be known as Quakers in Scotland. These proposals received careful consideration in West Scotland Area Meeting in the first half of 2024 and were welcomed by Friends. There has also been sufficient support across Scotland for the idea to be developed further, informed by careful consultation both within the Society and with relevant external bodies. It is now agreed that Quakers in Scotland should take the form of a Scottish Charitable Incorporated Organisation (SCIO) and by the end of 2024 a governing document and other documentation had been drawn up and foundation trustees appointed. During 2025 formal proposals for the new charity are to be submitted to the Scottish Charity Regulator (OSCR) and it is hoped that Quakers in Scotland can be established during the course of the year.

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Achievements and performance (cont.)

In these circumstances it is anticipated that West Scotland Area Meeting will choose to cease as a separate charity in order to continue its work as part of the new SCIO.

Financial review

Following the replacement of the Glasgow Meeting House roof and the sale of Wigtown Meeting House in 2023, there have been no significant financial undertakings in 2024. A feasibility study was undertaken by New Practice Architects towards the end of 2023 into the possibility of converting the Meeting House to include residential accommodation and this was paid for in January 2024, with £6,000 coming from a grant from Quaker Housing Trust and the remainder being paid from the restricted funds of the Glasgow Meeting House Development Fund.

Over the year £1,110 was used from the Spiritual Nurture, Community and Witness Fund to assist Friends to attend courses and gatherings, to provide funds for study groups and learning to support spiritual growth, to help families and children gather together to nurture their sense of Quaker community, and this year to provide a ramp for a small local meeting to make their rented premises more accessible.

West Scotland Area Meeting was able to continue to provide financial support to the national structure of the Religious Society of Friends in the United Kingdom and in Scotland. The quota payment based on numbers of members, which we make to General Meeting for Scotland, rose to £5,516 and forms our share of the support given to the paid posts of Parliamentary Engagement Officer and Local Development Worker. The Area Meeting continued to receive individual contributions for Britain Yearly Meeting (BYM), totaling £24,741 inclusive of relevant Gift Aid. As explained in note 3 to the accounts a decision was made to pass on an additional sum of £14,000 to BYM, over and above the sum budgeted for. Including the individual contributions totaled above therefore, the total sum donated to BYM in 2024 by Area Meeting was £44,741. In addition, Glasgow and Mull & Iona Quaker Meetings, together with a number of individual Friends, made direct donations to BYM, giving a total amount given to support the central work of the Society of £47,506, an average contribution of £206 per member (£176 in 2023).

Reserves Policy

The established policy is that Area Meeting holds the equivalent of four months annual expenditure and that each Local Meeting holds up to one year's annual expenditure in their general reserves. Trustees are well aware that Area Meeting general reserves, at £28,353, are well in excess of this policy. However, given the likelihood of the move to being one charity for the whole of Scotland, and expected legal and other professional fees that may be involved (eg in transferring ownership of property), it has been discerned that it would be wise to hold on to these reserves for the time being.

There are also designated building reserves held by Area Meeting and Glasgow Local Meeting, now standing at £53,152: £40,564 held by Area Meeting and £12,588 by Glasgow Meeting. In addition, Glasgow Meeting designated £12,000 of their funds as employment reserves.

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Overview of 2024: our Viability as a Charity

At the end of 2024 there were 233 members in West Scotland Area Meeting plus a further 165 people not in membership who are recorded as attending on a regular basis (occasional visitor numbers are not included). The number in formal membership is 2 more than in the previous year and includes 12 new members (4 by application and 8 by transfer from different Area Meetings) and 10 leaving membership (1 resignation, 3 transfers out to other Areas and 6 deaths). The number of recorded attenders in 2024 is 40 lower than in the previous year and we are looking to understand what this change represents. Friends continue to welcome visitors and enquirers. West Scotland joins in enquirers days organised periodically to enable people interested in the Society to meet with Friends and learn more about Quakers. Local Meetings have also sought to be visible in, for example, community advertising or provision of a Quaker stall at events.

This annual report illustrates how Quakers across West Scotland Area Meeting are actively and imaginatively living out our charitable purposes as a Religious Society in the diverse circumstances of Local Meetings and individual Friends. Increasing opportunities for sharing between Local Meetings and our move towards Scotland-wide structures demonstrate that Quakers are looking ahead positively to ensure that we have approaches that will sustain us in the future and allows energies to be appropriately focussed. This vitality, combined with the sound position indicated in the financial review, demonstrates that the West Scotland Area Meeting of the Religious Society of Friends continues to be a viable and sustainable charity.

Plans for the Future

The priority for West Scotland Area Meeting is to maintain and support its worshipping communities in west Scotland, to enable our continued and active witness to Quaker testimonies and concerns and to increase the profile of Quakerism within this area. In the coming year it is expected that particular attention will be given to:

- continued development of shared opportunities through which Friends and Local Meetings can support each other in spiritual growth, learning, community and witness;
- work, with Friends across Scotland, towards establishment of the new SCIO, Quakers in Scotland;
- discernment on how the life and witness of Quakers in Glasgow is best served in terms of premises for the Local Meeting.

Declaration

| The trustees declare that they have approved the trustees report above |
|--|
| Signed on behalf of the charity's trustees: |

| Signed: | |
|---------------------------------|--|
| Tony Ellis Clerk of Trustees | |
| Date: | |

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Independent Examiners Report for year ending 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 13 to 20.

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) Act 2005 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 view given by 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 8 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.

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| Catherine Livingstone, BA (Hons) CA |
|-------------------------------------|
| Wbg Services LLP |
| 168 Bath Street |
| Glasgow |
| G2 4TP |
| |

Date:

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Financial Statements for year ending 31 December 2024

Statement of Receipts and Payments

| | | Unrestricted Funds | Restricted funds | Total 2024 | Total 2023 |
|---------------------------------|-------|-----------------------|------------------|---------------|---------------|
| Receipts | Notes | £ | £ | £ | £ |
| Contributions | | 25,159 | 67,198 | 92,357 | 98,684 |
| Grants | | - | 6,300 | 6,300 | 200 |
| Hiring receipts | | - | 15,495 | 15,495 | 14,361 |
| Bank interest | | 5,852 | 2,170 | 8,022 | 5,960 |
| Receipts from Quaker activities | | 1,915 | 250 | 2,165 | 2,317 |
| Proceeds of sale of MH | 3 | - | - | - | 62,625 |
| Total Receipts | | 32,926 | 91,413 | 124,339 | 184,147 |
| | | | | | |
| Payments | | | | | |
| Hiring costs | 4 | - | 22,367 | 22,367 | 24,037 |
| Cost of Quaker activities | 5 | 8,314 | 44,930 | 53,244 | 136,754 |
| Grants & donations | 6 | 29,356 | 26,451 | 55,807 | 55,302 |
| Governance costs | 7 | 1,119 | - | 1,119 | 487 |
| Examination | 7 | 1,344 | - | 1,344 | 1,224 |
| Bank charges | | | 3 | 3 | 7 |
| Total payments | | 40,133 | 93,751 | 133,884 | 217,811 |
| Net (payments) | | (7,207) | (2,338) | (9,545) | (33,664) |
| Transfers to/(from) funds | | | | | <u> </u> |
| (Deficit) for the year | | (7,207) | (2,338) | (9,545) | (33,664) |

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Financial Statements for year ending 31 December 2024 (cont.)

Statement of Balances

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---|-----------------------|---------------------|---------------|---------------|
| Cash funds | £ | £ | £ | £ |
| Cash & bank balance at start of year | 158,856 | 130,230 | 289,086 | 322,750 |
| (Deficit)/surplus for the year | (7,207) | (2,338) | (9,545) | (33,664) |
| Cash and bank balance at end of year | 151,649 | 127,892 | 279,541 | 289,086 |
| Cash and bank balances | | | | |
| Current accounts | 4,912 | 18,500 | 23,412 | 32,891 |
| Deposit accounts | 146,737 | 109,337 | 256,074 | 256,052 |
| Cash in hand | | 55 | 55 | 143 |
| Cash and bank balance at end of year | 151,649 | 127,892 | 279,541 | 289,086 |
| Funds | | | | |
| General funds (AM and LM) | 28,354 | 65,749 | 94,103 | 98,442 |
| Building reserves (AM and LM) | 40,564 | 12,588 | 53,152 | 53,379 |
| Glasgow Employment reserve | - | 12,000 | 12,000 | 12,000 |
| Designated funds (AM and LM) | 82,731 | 3,436 | 86,167 | 87,244 |
| AM restricted funds | - 32,336 | | 32,336 | 34,557 |
| LM restricted funds | | 1,783 | 1,783 | 3,464 |
| | 151,649 | 127,892 | 279,541 | 289,086 |
| Other assets | | | | |
| HMRC refund due | | | 1,990 | 1,771 |
| Glasgow Meeting House Market | ing valuation (offe | rs over) 2025 | 250,000 | 300,000 |
| Liabilities | | | | |
| Examination fee ~ Wbg Services LLP | | | 1,410 | 1,344 |
| Signed on behalf of the charity's trustees | ;; | | | |
| Signed Tony Ellis (Clerk of Trustees) | | | Date | |
| Signed Bronwen Currie (Trustee & Treasurer) | | | Date | |
| Accepted by West Scotland Area Meeting | g; | | | |
| Signed Kathryn Gulliver, Clerk of Area Meeting | | | Date | |

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Notes to the Accounts for year ending 31 December 2024

1 Basis of accounts

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended).

2 Nature and purpose of funds

Area Meeting General Funds ~ these are unrestricted funds available for general use by the Area Meeting.

Designated funds ~ These are unrestricted funds designated for a particular purpose by the Area Meeting. These are:

- Building fund ~ to cover major work on the buildings
- Disability fund ~ to costs associated to ensuring accessibility
- Spiritual Nurture, Community & Witness fund ~ to support the spiritual life, learning and witness of members and attenders.
- Glasgow Meeting House Development fund (GMHDF) ~ to support the future development of the meeting house

Area Meeting Restricted funds ~ These are funds where the donor has specified the use of the funds. One of these is the Pastoral Care Fund of which £1,800 remained at the end of the year.

Donations received towards towards the development of Glasgow Meeting House constitute a further restricted fund within the overall category of GMHDF.

The Area Meeting collects Scheduled Contributions and passes them on (along with relevant Gift Aid receipts) to the Local Quaker Meetings and Britain Yearly Meeting as specified by the donor.

Local Meeting funds ~ these are recorded as Restricted funds within the Area Meeting accounts, the funds having been given specifically for these areas of work (Local Meeting activities).

Glasgow Meeting currently holds three restricted funds. The Social fund is used to support community and family activities to strengthen the community of Glasgow Meeting (£100), the Glasgow Friends Against Homelessness fund is used to support the Homeless Tea Run (£1,319) and the Camfield Trust Fund to be used towards travel (£364).

3 Proceeds of Sale

At the start of 2024, £18,485 of the proceeds of the sale of Wigtown Meeting House in 2023 were still being held as Capital Receipts within the General Funds. Trustees proposed, and Area Meeting agreed (Min 052/54), that an additional donation of £14,000 should be given to Britain Area Meeting towards its work, and the remaining £4,485 should be absorbed under the heading of General Funds. This was actioned and at the end of the year the Capital Receips fund stood at zero.

4 Hiring Costs

The proportion of staff and support costs allocated to fundraising was adjusted down from 65% to 60% in 2024, reflecting the increased use of the Meeting House for Quaker activities.

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Notes to the Accounts for year ending 31 December 2024 (cont.)

5 Quaker activities

This includes: insurance (£3,637), room hire for meetings for worship; conferences and gatherings, training and travel expenses; and a proportion (40%) of the employment and other support costs for Glasgow Meeting House (see 3 above).

At the start of 2024 the staff complement at Glasgow Meeting House was 5: three p/t on fixed-hours contracts and two deputes on zero-hours contracts. At the end of the year, following some changes, the complement was still I 5, but two p/t and three on zero-hours contracts

6 **Grants and** donations

Grants are given to other bodies in accordance with the governing document to further the work and witness of the Religious Society of Friends (Quakers).

Grants from Unrestricted Funds represent donations made by Area Meeting on the basis of an agreed budget, plus any additional donations agreed by Area Meeting (see note 3 above). The restricted funds for BYM represent money collected for BYM and passed on by Area Meeting. Grants and donations given by Local Meetings (Restricted Funds) ranged from £25 to £600.

| Breakdown of grants | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---|--------------------|---------------------|---------------|---------------|
| Britain Yearly Meeting | 20,000 | 25,841 | 45,841 | 36,898 |
| General Meeting for Scotland | 5,516 | - | 5,516 | 5,396 |
| Northern Friends Peace Board | 2,310 | - | 2,310 | 2,200 |
| Northern Friends Youth Events Trust | 600 | - | 600 | 1,816 |
| Quaker Council for European Affairs | 300 | 45 | 345 | 340 |
| Friends World Committee for Consultation | 630 | - | 630 | 600 |
| Quaker Meeting House Appeals | - | 125 | 125 | 200 |
| The Friend | - | - | - | 250 |
| Quaker Meeting Houses Fund | - | - | - | 6,000 |
| Quaker Disability Group | - | 110 | 110 | 100 |
| Stirling Start Up | - | 110 | 110 | 100 |
| Stirling Interfaith Community Justice Group | - | 110 | 110 | 100 |
| Forth Valley Welcome | - | 110 | 110 | 100 |
| Braeport Centre, Dunblane | - | - | - | 100 |
| Quaker United Nations Office | _ | - | - | 202 |
| Total | 29,356 | 26,451 | 55,807 | 55,302 |

Scottish charity number SC011234

Notes to the Accounts for year ending 31 December 2024 (cont.)

7 **Governance**

This includes subscriptions to advisory organisations (31:8, GCVS Employment Advisory and Health & Safety Services) and legal expenses.

No remuneration was paid to any charity trustee or person connected to a trustee (2023: None).

No trustee expenses were claimed in 2024, though £70 was transferred to Glasgow funds for use of the Meeting House for a day gathering of Trustees (2023: None).

8 Transfers

There were no transfers of funds between Local Meetings and Area Meeting in 2024

Scottish charity number SC011234

Breakdown of Unrestricted funds 2024

| | General | | Total 2024 | Total 2023 | | | |
|--------------------------------------|---------|------------|---------------|---------------|--------|---------|---------|
| | Fund | Build.Res. | Disability | SNC&W | GMHD | | |
| Receipts | | | | | | | |
| Contributions | 25,159 | - | - | - | - | 25,159 | 27,258 |
| Bank interest | 4,647 | - | - | - | 1,205 | 5,852 | 3,958 |
| Receipts from Quaker activities | 1,915 | - | - | - | | 1,915 | 1,605 |
| Sub total | 31,721 | - | - | - | 1,205 | 32,926 | 32,821 |
| Proceeds from sale of fixed assets | _ | - | - | - | - | - | 62,625 |
| Sub total | - | - | - | - | - | - | 95,446 |
| Payments | | | | | | | |
| Cost of Quaker activities | 7,204 | - | - | 1,110 | - | 8,314 | 61,315 |
| Grants & donations | 29,356 | - | - | - | - | 29,356 | 29,212 |
| Governance costs | 1,119 | - | - | - | - | 1,119 | 487 |
| Examination | 1,344 | - | - | - | - | 1,344 | 1,224 |
| Sub total | 39,023 | - | - | 1,110 | - | 40,133 | 92,238 |
| Net (payments) / receipts | (7,302) | - | - | (1,110) | 1,205 | (7,207) | 3,208 |
| Net transfers from AM funds | - | - | - | - | - | - | - |
| Net transfers to AM funds | - | - | - | - | - | - | 12,000 |
| Net transfers between AM funds | - | - | - | - | - | - | - |
| Gross transfers | - | - | - | - | - | - | 12,000 |
| (Deficit)/surplus for the year | (7,302) | - | - | (1,110) | 1,205 | (7,207) | 15,208 |
| Cash funds | | | | | | | |
| Cash & bank balance at start of year | 35,656 | 40,564 | 740 | 64,887 | 17,009 | 158,856 | 143,648 |
| (Deficit)/surplus for the year | (7,302) | - | - | (1,110) | 1,205 | (7,207) | 15,208 |
| Cash & bank balance at end of year | 28,354 | 40,564 | 740 | 63,777 | 18,214 | 151,649 | 158,856 |
| Bank & cash balances | | | | | | | |
| Current account | 4,912 | - | - | - | - | 4,912 | 3,970 |
| Deposit account | 23,442 | 40,564 | 740 | 63,777 | 18,214 | 146,737 | 154,886 |
| | 28,354 | 40,564 | 740 | 63,777 | 18,214 | 151,649 | 158,856 |

Breakdown of Restricted funds 2024

| | AM | Argyll | Arran | Ayrshire | Castle Douglas | Dumfries | Dunblane | Glasgow | Isl. & J. | Lanark | M'gavie | Mull & Iona | Wigtown | Total 2024 | Total 2023 |
|--|---------|--------|-------|----------|-------------------|----------|----------|---------|--------------|--------|---------|----------------|---------|---------------|----------------|
| Receipts | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Contributions | 24,741 | 547 | 90 | 1,713 | 1,344 | 2,184 | 3,381 | 30,054 | 115 | 892 | 772 | 400 | 965 | 67,198 | 71,426 |
| Grants | 6,000 | - | - | - | - | - | - | 300 | - | - | - | - | - | 6,300 | 200 |
| Hiring receipts | - | - | - | - | - | - | - | 15,495 | - | - | - | - | - | 15,495 | 14,361 |
| Bank interest | - | - | - | - | - | - | - | 2,108 | - | - | - | - | 62 | 2,170 | 2,002 |
| Receipts from Quaker activities | - | - | - | - | - | - | - | 250 | - | - | - | - | - | 250 | 712 |
| Sub total | 30,741 | 547 | 90 | 1,713 | 1,344 | 2,184 | 3,381 | 48,207 | 115 | 892 | 772 | 400 | 1,027 | 91,413 | 88,701 |
| Payments | | | | | | | | | | | | | | | |
| Hiring costs | - | - | - | | - | - | - | 22,367 | - | - | - | - | - | 22,367 | 24,037 |
| Cost of Quaker activities | 8,221 | 406 | 95 | 700 | 1,590 | 1,685 | 2,724 | 26,693 | 40 | 1,035 | 930 | 153 | 658 | 44,930 | <i>75,4</i> 39 |
| Grants & donations | 24,741 | - | - | - | - | - | 485 | 600 | - | - | - | 600 | 25 | 26,451 | 26,090 |
| Bank charges | - | - | - | - | - | - | - | - | - | - | - | - | 3 | 3 | 7 |
| Sub total | 32,962 | 406 | 95 | 700 | 1,590 | 1,685 | 3,209 | 49,660 | 40 | 1,035 | 930 | 753 | 686 | 93,751 | 125,573 |
| (Deficit)/surplus before transfers | (2,221) | 141 | (5) | 1,013 | (246) | 499 | 172 | (1,453) | 75 | (143) | (158) | (353) | 341 | (2,338) | (36,872) |
| Net transfers to/from AM funds Net transfers betw. LM funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (12,000) |
| Gross transfers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| (Deficit)/surplus for the year | (2,221) | 141 | (5) | 1,013 | (246) | 499 | 172 | (1,453) | 75 | (143) | (158) | (353) | 341 | (2,338) | (48,872) |
| Cash funds | | | | | | | | | | | | | | | |
| Cash & bank balance at start of year | 34,557 | 256 | 142 | 683 | 946 | 1,427 | 3,776 | 83,837 | - | 612 | 483 | 720 | 2,791 | 130,230 | 179,102 |
| (Deficit)/surplus for the year | (2,221) | 141 | (5) | 1,013 | (246) | 499 | 172 | (1,453) | 75 | (143) | (158) | (353) | 341 | (2,338) | (48,872) |
| Cash & bank balance at end of year | 32,336 | 397 | 137 | 1,696 | 700 | 1,926 | 3,948 | 82,384 | 75 | 469 | 325 | 367 | 3,132 | 127,892 | 130,230 |

Breakdown of Restricted funds 2024 (Continued)

| | AM | Argyll | Arran | Ayrshire | Castle Douglas | Dumfries | Dunblane | Glasgow | Islay & Jura | Lanark | Milngavie | Mull & lona | Wigtown | Total 2024 | Total 2023 |
|--|-----------------|---------------|---------------|-----------------|-------------------|-----------------|-----------------|----------------------|-----------------|--------|---------------|----------------|--------------------|-------------------------|--------------------------|
| Bank & cash balances | | | | | | | | | | | | | | | |
| Current account Deposit account Cash in hand | 4,536 27,800 | 397 - - | 137 - - | 1,696 - - | 700 - - | 1,926 - - | 3,948 - - | 3,196 79,188 - | 75 - - | | 325 - - | 367 - - | 728 2,349 55 | 18,500 109,337 55 | 28,921 101,166 143 |
| Cash & bank balance at end of year | 32,336 | 397 | 137 | 1,696 | 700 | 1,926 | 3,948 | 82,384 | 75 | 469 | 325 | 367 | 3,132 | 127,892 | 130,230 |
| Held as | | | | | | | | | | | | | | | |
| General funds | - | 397 | 137 | 1,696 | 700 | 1,926 | 3,948 | 52,577 | 75 | 469 | 325 | 367 | 3,132 | 65,749 | 62,786 |
| Building reserves | - | - | - | - | - | - | - | 12,588 | - | - | - | - | - | 12,588 | 12,815 |
| Employment reserve | - | - | - | - | - | - | - | 12,000 | - | - | - | - | - | 12,000 | 12,000 |
| Designated (other) | - | - | - | - | - | - | - | 3,436 | - | - | - | - | - | 3,436 | 4,608 |
| Restricted funds | 32,336 | - | - | - | - | - | - | 1,783 | - | - | - | - | - | 34,119 | 38,021 |
| | 32,336 | 397 | 137 | 1,696 | 700 | 1,926 | 3,948 | 82,384 | 75 | 469 | 325 | 367 | 3,132 | 127,892 | 130,230 |