



**Religious Society of Friends (Quakers)
West Scotland Area Meeting**
Scottish charity number SC011234

Trustees' Annual Report and Accounts
Year ending 31 December 2023

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Principal Office:

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

www.quakerscotland.org/west

Religious Society of Friends (Quakers) West Scotland Area Meeting

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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
Helen Maclean		Appointment 01/01/2024
Peter Morton		Appointment 01/01/2022
Hilary Patrick	Assistant Clerk	Appointment 01/01/2024
Kate Philbrick		Re-appointment 01/01/2022
Gill Reid		Re-appointment 01/01/2023
Jay Wilkinson	Ex-officio	Appointment 01/01/2024

Trustees who have completed their service Date released

Peter Christy	End of term	31/12/2023
Rob Claxton Ingham	Resignation	31/12/2023
Mary Alice Mansell	End of term	31/12/2023

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

Wylie & Bisset 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 2023 consisted of the following Local Quaker Meetings: Argyll, Arran, Ayrshire, Castle Douglas, Dumfries, Dunblane, Glasgow, Islay & Jura, Lanark, Milngavie, Mull & Iona and Wigtown.

Governing Document

West Scotland Area Meeting has adopted 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 charitable object of West Scotland Area Meeting is the advancement of the religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of west Scotland and beyond as laid down in *Quaker Faith and Practice*.

West Scotland Area Meeting supports the spiritual development and religious beliefs of its members and attenders. It enables Quaker Meetings for Worship to be held within West Scotland. It maintains the 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 numerous locations throughout West Scotland. These are advertised locally and details are available nationally through the Britain Yearly Meeting website www.quaker.org.uk and the General Meeting for Scotland website www.quakerscotland.org.

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 not settled by voting but through long established Quaker process in which those present seek in worship to discern the right way forward with God's guidance. Once the meeting has come to a decision it is recorded in minutes which are approved and signed in the meeting.

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. Co-wardens are employed to facilitate use of the building and to provide a Quaker presence.

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 spoken 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 varies across West Scotland with the different circumstances of local meetings. Our report seeks to capture something of the richness of this diversity as it has shown itself during the course of 2023.

A significant number of Local Meetings in the Area are relatively small with typical participation in Meeting for Worship of between 6 and 15 people. Often these Meetings are in rural areas with scattered populations and potentially long travelling distances for those meeting in a venue. Friends in smaller Meetings have thoughtfully evolved patterns of meeting that work best for their particular circumstances, with several making use of online possibilities. For Mull and Iona, this means a weekly on-line Meeting for Worship, a monthly meeting at Tobermory and fortnightly meeting at Fionnphort. Our Argyll, Islay and Jura and Arran Meetings all aim to gather each month and there is also some provision of additional meetings in other locations in order to extend opportunities for attendance. Dumfries, Lanark and Wigtown have weekly meetings in a settled venue as does Castle Douglas which also offers an online meeting each Wednesday. Ayrshire Meeting is able to hire premises that have good quality IT equipment and there is a blended Meeting for Worship each Sunday enabling shared participation between those in the room and those online.

Even in smaller meetings Friends arrange for learning and refecation together. At Dumfries there is a discussion group after Meeting for Worship at least once a month whilst Castle Douglas Friends have opportunities for online discussion, including a book group



that included reflection over several sessions on *Let Your Life Speak* by Parker Palmer. Mull and Iona Meeting also has an online study group which meets fortnightly during the winter months whilst Ayrshire not only has regular discussions but also hosted two courses in 2023 led by *Woodbrooke*, the UK centre for Quaker learning. Where smaller Meetings have not made their own provision for learning, Friends have taken the opportunity to join online study groups elsewhere in the Area, as for example the Ayrshire *Woodbrooke*

courses or study groups associated with Glasgow Local Meeting. Such sharing across Meetings is a valuable way in which Friends support each other and build a community and fellowship that is wider than their own Local Meeting.

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Achievements and performance (cont.)

The three Meetings in the south west have initiated a pattern of shared Meetings for Worship at Castle Douglas on

fifth Sundays and this development is much appreciated. Ayrshire Meeting keeps the fifth Sunday free for Friends to visit other Meetings whilst Lanark Friends value the opportunity that comes with meeting at Wiston Lodge Education Centre for links with Friends visiting the Centre from elsewhere. The West Coast Friends' Gathering at Crianlarich Youth Hostel is a wonderful residential event that brings together Quakers from Argyll, Arran, Ayrshire, Islay & Jura and Mull & Iona. These Local Meetings are each greatly enriched by this opportunity for shared discussion (in 2023 on the theme of spirituality led by Alistair McIntosh), companionship, worship and conversation.

Milngavie and Dunblane Meetings are a little larger than those described so far. 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 over 25. Over the year Dunblane Friends have welcomed 17 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 sharing 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. At Dunblane Meeting there are two social/discussion groups: a well established coffee morning at the house of a Friend and a new online book group in which there is discussion of works such as *Betsy*, the biography by Jean Hatton of the Quaker prison reformer Elizabeth Fry. 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.



Roughly a third of Quakers associated with West Scotland Area Meeting are part of Glasgow Local Meeting. With more than 50 typically participating in the weekly Sunday Meeting for Worship, a Children's Meeting and significant numbers of visitors, the Meeting is much larger and more diverse than any other in the Area. For Glasgow Friends there are also the particular challenges and opportunities that come with being part of a large and vibrant city. This enables a breadth of activity which is captured in a recent article for the West Scotland Quaker Newsletter:

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Achievements and performance (cont.)

“Glasgow Meeting is flourishing. Since lockdown we have welcomed so many newcomers that it is difficult to keep track of them. Many of them are younger people but all ages have joined us and some are playing a full part, now on committees and helping with tasks in the Meeting.

We continue with our usual Sunday Meeting for Worship (blended, one hour) and Wednesday (blended, half an hour followed by lunch). There is a Children’s Meeting every Sunday and we had very successful all-age worship recently.

In addition we have a half hour Time for Stillness at 8am on Tuesdays, at present on Zoom only. Experiment with Light continues on Wednesdays at 2pm also Zoom only. One Friend invites us to the Quakers in Europe prayer group on Saturday mornings and another to the Deepening Spirituality on Sunday mornings. Some Friends also join the Sunday evening Area Meeting worship.

We held Meeting for Worship outside Faslane Naval base six times. We are usually joined by a member of the Peace Camp and sometimes others. Edinburgh Friends find it more difficult to get over now but we were glad to be joined by Friends from Dunblane Meeting in September.

There is a thriving Young Friends group that meets fortnightly, now on Monday evenings, for an epilogue. Once a month this is preceded by a pot-luck supper. During the year we have held pot-luck lunches for everyone and lunches specifically for newcomers. We also have lunch before our Local Meeting for Business on the first Sunday of each month.

A group of us continued to help with community gardening at a site in Maryhill where a member of our Meeting has developed a labyrinth, flower bed and orchard. This is in abeyance over the winter.

The Climate Café meets monthly in the Meeting House and provides interested Friends with information on other climate matters.

Quaker walks have continued approximately monthly, some flatter and some more hilly. This provides a further opportunity to get to know each other and we are joined by friends and family members.

One Friend continues to circulate information by email and our COM (communications, outreach, media) committee is active on social media. We issue a monthly newsletter and keep our website up to date.

On the last Sunday of each month we hold a special collection for a charity, chosen in turn by members of the Meeting.

Our strategy group is continuing to consider the future development of our building and a feasibility study covering use of the top floor and disabled access is expected shortly. This will go to Trustees and Area Meeting. In the meantime we have had the building re-roofed as there was serious water ingress on various occasions.”

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Achievements and performance (cont.)

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 some 46 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.
- *Elders' Meetings* - Regular online opportunities for the elders of our Local Meetings to come together to support one another and reflect on their role in sustaining and developing the spiritual life, community and witness of Quakers across West Scotland.
- *Interest Groups* - Where Area Meeting identifies particular concerns these may be taken further by a group of interested Friends. This year continues the valuable work of one group on race and privilege and another considering gender-based violence.
- *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* - An elders' Learning Group has been established by Area Meeting to promote ways in which Local Meetings can support each other and benefit from the range of learning opportunities that exists across the Area. This includes enabling wider participation in the rich array of online groups offered by Glasgow Meeting or the *Woodbrooke* courses hosted by Ayrshire Meeting.
- *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 2023 we have considered such topics as race and privilege; restorative justice; gender-based violence; the meaning of Quaker membership; speaking truth to power and the *Peace at the Heart* project.
- *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. In 2023, as in previous years, young Friends from West Scotland have engaged with Junior Yearly Meeting and taken part in the annual residential meeting, Summer Shindig.

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Achievements and performance (cont.)

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. 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.

Peace at the Heart (PATH) is a notable example of an individual Friend witnessing to Quaker testimonies with the support of their Local Meeting. This project involved a Friend, skilled as a story teller and musician, working in partnership with staff and children of a local primary school to develop a performance on themes of peace and climate justice. This has had a real impact not only on those directly involved but also more widely through staging of the work, including at the Scottish Parliament on International Peace Day.



Other examples of the engagement of individual Friends across the Area include involvement in such groups as the Northern Friends Peace Board or the Scottish Quaker Community Justice Group and in voluntary work with food banks or in environmental improvement. 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, Quaker social witness finds further expression 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.

A number of 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*.

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Achievements and performance (cont.)

Quaker testimonies include clear commitment to the environment and climate justice. Many individual Friends strive to reduce their carbon footprint by reducing car use and plane 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. The energy efficiency of Glasgow Meeting House is a key element in plans for the building that are currently under consideration.

Quaker Owned Buildings

2023 has seen continued progress in matters related to property. The sale of Wigtown Meeting House was completed by trustees at the end of March following the discernment of local Friends, supported by Area Meeting, that Quakers in the area would be better served by relinquishing the building. We are pleased that the sale on the open market found a buyer quickly and encouraged that the new owners, a local charity providing home care, continue use of the building for community-benefit.

Work on the re-roofing of Glasgow Meeting House progressed well over the winter and was completed in early 2023. Repairs were also made to an area where rendering had fallen from the gable wall and a high level inspection undertaken to check the soundness of the whole wall. This major round of building work has secured the Meeting House as a continuing asset for Friends whether for longer term Quaker use or in terms of market value should it be discerned in the future that sale would be appropriate.

During 2022, a careful process of discernment at both 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 show how sustainable use of the building could be achieved for Quaker purposes. Work on this brief by the Glasgow Strategy Group has identified as a possible way forward the use of one or more floors for social housing. This would require refurbishment and alterations, including improvements to accessibility and emergency egress that are also significant for use of the building by Friends. An application for match funding from the Quaker Housing Trust for a feasibility study was made successfully in April and architects appointed. The study was completed on schedule by the close of 2023 for the consideration of Friends in early 2024.

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Achievements and performance (cont.)

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 2023, 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 our new safeguarding policy and procedures. 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 has generated proposals that will be taken further during 2024 for replacement of the current six charities by a single body that would be known as Quakers in Scotland.

Financial review

The major item of expenditure in 2023 was the replacement of the roof of Glasgow Meeting House (GMH) at a cost of just over £101,000. This was paid for from a combination of funds from building reserves, from funds designated by Area Meeting for the development of GMH and from donations received during 2022 specifically for this purpose. Trustees are confident that, whatever future decision is taken about the Meeting House, its value as an asset has been preserved by this major piece of repair work.

Also in 2023 the decision was taken to sell Wigtown Meeting House, and this sale resulted in capital receipts of £62,625. When Wigtown MH was bought in 2008, the Meeting benefited from a grant from the Quaker Meeting Houses Fund towards its refurbishment. Following the sale, the decision was taken to refund this grant and therefore a donation of £6,000 was made to the QMHF. In addition, prompted by a suggestion from Retties estate agents (on the basis of recent sales of similar property in the area) that GMH might actually be worth more than the valuation of £300,000 received in 2015, we have used some of the capital receipts to raise the level of our Building Reserves in line with our agreed policy that we hold approximately 10% of the value of our buildings as reserves.

Over several years we have benefitted from legacy funds designated for the spiritual life of the Area Meeting and of individual Friends.

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These funds assist Friends (particularly younger Friends) to attend courses and gatherings such as Yearly Meeting in London, provide funds for study groups and learning to support spiritual growth, help families and children gather together to nurture their sense of Quaker community, and support individuals and Local Meetings in their witness to our testimonies. In the years since these

legacies were received about half of the funds had been used by 2023, and a decision was taken to restore the funds to their original level of £65,000 using more of the proceeds of the sale of Wigtown MH, and to rename them the Spiritual Nurture, Community and Witness Fund. This both acknowledges the uses for which the funds are designated and also the fact that they no longer consist simply of legacy money.

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 £5,396 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), totalling £23,898 inclusive of relevant Gift Aid. Given the level of the Area Meeting's general funds at the end of 2022, a decision was made to pass on an additional sum to BYM, over and above the sum budgeted for. The result is that £13,000 was donated to BYM from Area Meeting funds in addition to the individual contributions stated above, making a total contribution of £36,898. In addition, Ayrshire 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 £39,776, an average contribution of £176 per member (£152 in 2022).

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. There are also designated building reserves held by Area Meeting and Glasgow Local Meeting, now standing at £53,379: £40,564 held by Area Meeting and £12,815 by Glasgow Meeting. In addition, Glasgow Meeting designated £12,000 of their funds as employment reserves.

Overview of 2023: our Viability as a Charity

At the end of 2023 there were 231 members in West Scotland Area Meeting plus a further 205 people not in membership who attended on a regular basis; occasional visitor numbers are not recorded. The number in formal membership is 3 more than in the previous year and includes 8 new members (3 by application and 5 by transfer from different Area Meetings) and 3 leaving membership (1 transfer out and 2 deaths). The number of attenders in 2023 is 12 lower than in the previous year. 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.

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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 a new charity, Quakers in Scotland and discern how this is best structured to engage with the different circumstances of Friends and Meetings across the country;
- discernment of a sustainable future for Glasgow Meeting House that effectively serves the life and witness of Quakers.

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 2023

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 14 to 21.

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.

Catherine Livingstone, BA (Hons) CA
Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Date:

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Financial Statements for year ending 31 December 2023

Statement of Receipts and Payments

		Unrestricted Funds	Restricted funds	Total 2023	Total 2022
	Notes	£	£	£	£
Receipts					
Contributions	2	27,258	71,426	98,684	156,523
Grants		-	200	200	-
Hiring receipts		-	14,361	14,361	10,865
Bank interest		3,958	2,002	5,960	2,331
Receipts from Quaker activities		1,605	712	2,317	1,845
Proceeds of sale of MH	3	62,625	-	62,625	-
Total Receipts		95,446	88,701	184,147	171,564
Payments					
Hiring costs	4	-	24,037	24,037	20,306
Cost of Quaker activities	5	61,315	75,439	136,754	40,363
Grants & donations	6	29,212	26,090	55,302	44,611
Governance costs	7	487	-	487	762
Examination	7	1,224	-	1,224	1,080
Bank charges		-	7	7	8
Total payments		92,238	125,573	217,811	107,130
Net receipts/(payments)		3,208	(36,872)	(33,664)	64,434
Transfers to/(from) funds	8	12,000	(12,000)	-	-
Surplus/(deficit) for the year		15,208	(48,872)	(33,664)	64,434

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Financial Statements for year ending 31 December 2023 (cont.)

Statement of Balances

	Unrestricted Funds	Restricted Funds	Total 2023	<i>Total 2022</i>
	£	£	£	£
Cash funds				
Cash & bank balance at start of year	143,648	179,102	322,750	258,316
Surplus/(deficit) for the year	15,208	(48,872)	(33,664)	64,434
Cash and bank balance at end of year	158,856	130,230	289,086	322,750
 Cash and bank balances				
Current accounts	3,970	28,921	32,891	107,642
Deposit accounts	154,886	101,166	256,052	215,064
Cash in hand	-	143	143	44
Cash and bank balance at end of year	158,856	130,230	289,086	322,750
 Funds				
General funds (AM and LM)	35,656	62,786	98,442	69,913
Building reserves (AM and LM)	40,564	12,815	53,379	75,070
Glasgow Employment reserve	-	12,000	12,000	12,000
Designated funds (AM and LM)	82,636	4,608	87,244	93,460
AM restricted funds	-	34,557	34,557	67,927
LM restricted funds	-	3,464	3,464	4,380
	158,856	130,230	289,086	322,750
 Other assets				
HMRC refund due			1,771	1,632
Glasgow Meeting House	<i>Revalued 2015</i>		300,000	300,000
Property improvements			101,000	-
Wigtown Meeting House	<i>Sold March 2023</i>		-	65,000
 Liabilities				
Examination fee ~ Wylie & Bisset			1,344	1,224

Signed on behalf of the charity's trustees;

Signed _____ Date _____
Tony Ellis (Clerk of Trustees)

Signed _____ Date _____
Bronwen Currie (Trustee & Treasurer)

Accepted by West Scotland Area Meeting;

Signed _____ Date _____

Religious Society of Friends (Quakers) West Scotland Area Meeting

Scottish charity number SC011234

Kathryn Gulliver, Clerk of Area Meeting

Religious Society of Friends (Quakers) West Scotland Area Meeting

Scottish charity number SC011234

Notes to the Accounts for year ending 31 December 2023

- 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. Approximately half of this fund was spent on the replacement of the Meeting House roof in 2023. 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 holds four restricted funds. The Spiritual Renewal Fund is used to promote and provide activities to strengthen the spiritual life of the meeting (£1,158), the Social fund is used to support community and family activities to strengthen the community of Glasgow Meeting (£199), the Glasgow Friends Against Homelessness fund is used to support the Homeless Tea Run (£1,819) and the Camfield Trust Fund to be used towards travel (£288).
- 3 **Proceeds of Sale** The proceeds of the sale of Wigtown Meeting House were held as Capital Receipts within the General Funds. £6,000 was donated to the BYM Quaker Meeting Houses Fund in repayment of the grant received in 2008 toward the refurbishment of Wigtown MH. Over the year further sums from these proceeds have been transferred to other designated funds: £3,000 to Building Reserves and £35,140 to the renamed Spiritual Nurture, Community and Witness Fund which is used to support the spiritual life, learning and witness of Friends. Friends have yet to discern how best to use the remaining portion of the proceeds.

Religious Society of Friends (Quakers) West Scotland Area Meeting

Scottish charity number SC011234

- 4 **Hiring Costs** The proportion of staff and support costs allocated to fundraising was adjusted down from 70% to 65% in 2023, reflecting the increased use of the Meeting House for Quaker activities.
- 5 **Quaker activities** This includes: insurance (£3,634), room hire for meetings for worship; conferences and gatherings, training and travel expenses; and a proportion (35%) of the employment and other support costs for Glasgow Meeting House (see 3 above).
With the appointment of a Centre Co-ordinator in Glasgow in December 2022, the staffing complement at the start of 2023 was 5 - 3 p/t on fixed-hours contracts and 2 deputies on zero-hours contracts – and remained at this level to the end of the year.
- 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. 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 £40 to £500.

Breakdown of grants	Unrestricted Funds	Restricted Funds	Total 2023	<i>Total 2022</i>
Britain Yearly Meeting	13,000	24,798	36 898	32,412
General Meeting for Scotland	5,396	-	5 396	4,198
Northern Friends Peace Board	2,200	-	2 200	2,100
Northern Friends Youth Events Trust	1,816	-	1 816	1,200
Quaker Council for European Affairs	300	40	340	340
Friends World Committee for Consultation	500	100	600	500
Quaker Meeting House Appeals	-	200	200	275
The Friend	-	250	250	-
Quaker Meeting Houses Fund	6,000	-	6 000	-
Quaker Disability Group	-	100	100	100
Stirling Start Up	-	100	100	100
Stirling Interfaith Community Justice Group	-	100	100	100
Forth Valley Welcome	-	100	100	100
Braeport Centre, Dunblane	-	100	100	-
Quaker United Nations Office	-	202	202	-
Woodbrooke Quaker Study Centre	-	-	-	200
Emmaus	-	-	-	200
Peace & Justice Award	-	-	-	100
Foodbanks	-	-	-	386
Bursaries, Personal Needs & Pastoral Care	-	-	-	2,250
Other small grants (less than £100)	-	-	-	50
Total	29 212	26 090	55 302	<i>44,611</i>

Religious Society of Friends (Quakers) West Scotland Area Meeting

Scottish charity number SC011234

Notes to the Accounts for year ending 31 December 2023 (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 (2022: None).
- No trustee expenses were claimed in 2023 (2022: None).
- 8 **Transfers** Two Local Meetings transferred funds to Area Meeting in 2023. £1,000 was transferred by Dunblane LM from surplus funds, and Wigtown LM transferred £10,000 from the funds they were holding as building reserves, following the sale of their Meeting House.

Religious Society of Friends (Quakers) West Scotland Area Meeting

Scottish charity number SC011234

Breakdown of Unrestricted funds 2023

	General Fund	Building	Designated Funds Disability	SNC&W ¹	GMHD	Total 2023	Total 2022
Receipts							
Contributions	24,505	-	-	-	2,753	27,258	26,198
Bank interest	3,418	-	-	-	540	3,958	1,237
Receipts from Quaker activities	1,605	-	-	-	-	1,605	1,490
Sub total	29,528	-	-	-	3,293	32,821	28,925
Proceeds from sale of fixed assets	62,625	-	-	-	-	62,625	-
Sub total	92,153	-	-	-	3,293	95,446	-
Payments							
Cost of Quaker activities	6,665	10,000	-	1,897	42,753	61,315	10,535
Grants & donations	29,213	-	-	-	-	29,213	14,597
Governance costs	487	-	-	-	-	487	762
Examination	1,224	-	-	-	-	1,224	1,080
Sub total	37,589	10,000	-	1,897	42,753	92,239	26,974
Net receipts / (payments)	54,564	(10,000)	-	(1,897)	(39,460)	3,207	1,951
Net transfers to AM funds	12,000	-	-	-	-	12,000	527
Net transfers between AM funds	(49,140)	14,000	-	35,140	-	-	-
Gross transfers	(37,140)	14,000	-	35,140	-	12,000	527
Surplus/(deficit) for the year	17,424	4,000	-	33,243	(39,460)	15,208	2,478
Cash funds							
Cash & bank balance at start of year	18,232	36,564	740	31,643	56,469	143,648	41,170
Surplus/(deficit) for the year	17,424	4,000	-	33,244	(39,460)	15,208	2,478
Cash & bank balance at end of year	35,656	40,564	740	64,887	17,009	158,856	43,648
Bank & cash balances							
Current account	3,970	-	-	-	-	3,970	40,346
Deposit account	31,686	40,564	740	64,887	17,009	154,886	103,302
	35,656	40,564	740	64,887	17,009	158,856	43,648

¹ Spiritual Nurture, Community & Witness Fund, formerly the Organ/Giles Legacy Fund

Breakdown of Restricted funds 2023

	AM	Argyll	Arran	Ayrshire	Castle Douglas	Dumfries	Dunblane	Glasgow	Lanark	M'gavie	Mull & Iona	Wigtown	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Receipts														
Contributions	23,898	550	108	1,905	1,584	1,969	3,547	34,560	707	1,163	516	919	71,426	130,325
Grants	-	-	-	-	-	-	-	200	-	-	-	-	200	-
Hiring receipts	-	-	-	-	-	-	-	14,361	-	-	-	-	14,361	10,865
Bank interest	-	-	-	-	-	-	-	1,828	-	-	-	174	2,002	1,094
Receipts from Quaker activities	-	-	-	-	-	-	-	634	28	10	-	40	712	355
Sub total	23,898	550	108	1,905	1,584	1,969	3,547	51,583	735	1,173	516	1,133	88,701	142,639
Payments														
Hiring costs	-	-	-	-	-	-	-	24,037	-	-	-	-	24,037	20,306
Cost of Quaker activities	33,371	404	44	1,449	1,762	1,590	2,211	30,883	1,108	890	119	1,608	75,439	29,828
Grants & donations	23,898	-	-	852	-	-	540	300	-	-	500	-	26,090	30,014
Bank charges	-	-	-	-	-	-	-	-	-	-	-	7	7	8
Sub total	57,269	404	44	2,301	1,762	1,590	2,751	55,220	1,108	890	619	1,615	125,573	80,156
(Deficit)/surplus before transfers	(33,371)	146	64	(396)	(178)	379	796	(3,637)	(373)	283	(103)	(482)	(36,872)	62,483
Net transfers to/from AM funds	-	-	-	-	-	-	(1,000)	-	-	-	-	(11,000)	(12,000)	(527)
Gross transfers	-	-	-	-	-	-	(1,000)	-	-	-	-	(11,000)	(12,000)	(527)
(Deficit)/surplus for the year	(33,371)	146	64	(396)	(178)	379	(204)	(3,637)	(373)	283	(103)	(11,482)	(48,872)	61,956
Cash funds														
Cash & bank balance at start of year	67,928	110	78	1,079	1,124	1,048	3,980	87,474	985	200	823	14,273	179,102	117,146
(Deficit)/surplus for the year	(33,371)	146	64	(396)	(178)	379	(204)	(3,637)	(373)	283	(103)	(11,482)	(48,872)	61,956
Cash & bank balance at end of year	34,557	256	142	683	946	1,427	3,776	83,837	612	483	720	2,791	130,230	179,102

Breakdown of Restricted funds 2023 (Continued)

	AM	Argyll	Arran	Ayrshire	Castle Douglas	Dumfries	Dunblane	Glasgow	Lanark	Milngavie	Mull & Iona	Wigtown	Total 2023	Total 2022
Bank & cash balances														
Current account	12,757	256	142	683	946	1427	3,776	6,757	612	483	720	362	28,921	67,296
Deposit account	21,800	-	-	-	-	-	-	77,080	-	-	-	2,286	101,166	111,762
Cash in hand	-	-	-	-	-	-	-	-	-	-	-	143	143	44
Cash & bank balance at end of year	34,557	256	142	683	946	1427	3,776	83,837	612	483	720	2,791	130,230	179,102
Held as														
General funds	-	256	142	683	946	1427	3,776	50,950	612	483	720	2,791	62,786	51,681
Building reserves	-	-	-	-	-	-	-	12,815	-	-	-	-	12,815	38,506
Employment reserve	-	-	-	-	-	-	-	12,000	-	-	-	-	12,000	12,000
Designated (other)	-	-	-	-	-	-	-	4,608	-	-	-	-	4,608	4,608
Restricted funds	34,557	-	-	-	-	-	-	3,464	-	-	-	-	38,021	72,307
	34,557	256	142	683	946	1427	3,776	83,837	612	483	720	2,791	130,230	179,102