

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

**TRUSTEES' ANNUAL REPORT AND  
ACCOUNTS**

**Year ended 31 December 2019**

**CHARITY SC020698**

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

**Trustees Annual Report and Accounts: 1 January 2019 to 31 December 2019**

Those serving as trustees at the date of this report and who served during the year are:

**Trustees:**

Pam Apted (Clerk of Area Meeting)  
Philip Bryers (released 31 December 2019)  
Peter Cheer (from 1 January 2020)  
Maureen Lambie (released 31 December 2019)  
Richard Raggett (Treasurer from 1 January 2020)  
Marion Sharkey  
Leslie Stevenson (Clerk of Trustees)  
Robin Waterston

**Principal Address:** Robin Waterston  
Trustee, East Scotland Area Meeting  
128, North Street,  
St Andrews,  
Fife KY16 9AF

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

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

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

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

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

Trustees have been appointed in accordance with the provisions of the governing document which provides for the Trustees to be drawn from the Clerks, Treasurer, Conveners of Elders and Overseers (where possible) and for representation from each Local Meeting.

East Scotland Area Meeting is a constituent part of Britain Yearly Meeting (BYM) of The Religious Society of Friends, which is the governing body of the Society in Britain.

The Area Meeting is the basic business unit of the Society and within it are Local Meetings. We appoint a representative to serve on Meeting for Sufferings, the standing representative body of BYM.

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

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

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

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

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

## **3. Achievements and performance**

### **Area Meeting:**

Membership at the beginning of the year was 85. By the end of 2019 this figure had fallen to 82, with 1 new member, 3 deaths and 1 resignation.

Four business meetings were held during the year for the appointment of office bearers and to conduct the administrative business of Area Meeting. A large part of each meeting was used to listen to talks and reports about aspects of Quaker work administered from Friends House in London and around the UK and to discuss

concerns arising during the year from within the UK Quaker community. Topics covered in these discussions included:

- Reports from the Parliamentary Engagement Working Group which works with a Parliamentary Engagement Officer to work for change in Scottish society by building links with MSPs and staff in the Scottish Parliament. One such concern is military visits to schools.
- Discussion of Quaker actions in opposition to the DSEI international arms fair held in London in the Autumn; this session came out of a report on the work of the Northern Friends Peace Board.
- Presentations by two Peace Workers employed on the Quaker Peace and Social Witness peace-worker placement programme. This scheme offers a year long, paid position within an organisation in Britain working for peace.
- Reports from the annual summer school Shindig for young Quakers and our advocate for children and young Quakers.
- Discussions about our response to the Climate and Ecological Emergency and how Quakers in the Scotland and the UK are responding.

Area Meeting sponsors, and provides financial support for, members to attend Quaker events and courses for the deepening of individual and collective spiritual understanding, and to keep in touch with developments within the Religious Society of Friends. Examples in 2019 were the Quaker Peace and Social Witness (QPSW) Spring conference, the conference for trustees and treasurers and the conference of the Quaker Universalist Group. Area Meeting was represented throughout the year on the following Quaker bodies:

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

The Area Meeting provides financial support each year to the Northern Friends Youth Events Trust to assist with the running of an annual Shindig event for young people. It also pays annual contributions to the Northern Friends Peace Board and to General Meeting for Scotland, the quarterly meetings of which have been attended by members from our three Local Meetings (Dundee, Perth and St Andrews.)

The appointed Trustees met twice during the year to undertake their formal governance responsibilities for Area Meeting including reviews of their risk assessment work and safeguarding arrangements, and of the Area's financial position.

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

Dundee Quakers are looking forward to returning to a newly accessible Meeting House after extensive renovation work to mezzanine balcony, ground floor and basement. This building work started in September 2019 and is expected to be complete by March 2020. In the meantime, Meeting for Worship on Sundays has continued in rented rooms, currently at the Steeple Church, Dundee, which has made Friends very welcome: visitors were exchanged between a Meeting for

Worship and a Church service during the summer. A 30 minute midweek Meeting for Worship has been introduced, taking place at Thursday lunchtimes on the first floor of the Meeting House. East Scotland Area Meeting was hosted in Dundee at the nearby Central Baptist Church in February 2019. Regular quarterly Local Business Meetings and an additional Special Business Meeting have been held during the year, major items of business being local fund-raising for the renovation works and reaching decisions on the project with the Dundee Friends Property Trust (which owns the Meeting House).

**Sustainability** has been a major factor in these decisions, e.g. the choice of carpet over vinyl for the flooring and installation of LED light fittings. Replacement of a flat roof at the back of the meeting room is now required and this will give the opportunity to install more effective insulation. In the medium term, use of more rapidly responsive infra-red heating to replace gas-fired central heating is being considered as a more energy-efficient approach in rooms that are used intermittently.

A discussion group meets monthly after Sunday Meeting for Worship with lively discussion of a wide range of topics: in 2019 these have included reflections from long-standing Friends on their Quaker life, the Peace Testimony, and land reform in Scotland. A 'Becoming Friends' group has completed a further cycle of study. Local Friends are involved in supporting refugees in Dundee and abroad, and help monthly with bag packing at a local foodbank. Cooperative efforts in local fundraising have strengthened the life of the meeting and we hope for further development from a base in the restored Meeting House.

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

Meeting for Worship (MfW) continues to be held at the Subud Centre in Perth on the second and last Sundays of the month. The latter incorporates a Children's Meeting when the regular 5 children attending have been joining MfW for the last 10 minutes. In November an all-age MfW was truly centred in silence and in decorating fabric squares which have made a unique cloth for use on the central table for MfW. Time for Afterwords is given after MfW, before notices. Four Local Business Meetings were held, and one East Scotland Area Meeting hosted at the Subud; General Meeting for Scotland was hosted at the Station Hotel, Perth. Interfaith and Ecumenical interest continues in regular attendance at Perth Action of Churches Together (PACT) and celebrating 25 years of Ordination of Women within the Scottish Episcopal Church at St. Ninian's, Perth.

Hiroshima was commemorated for the second year with a walk between the Perth Peace Poles on August 5<sup>th</sup>. In June an away day at the Bield Retreat was facilitated by an Experiment with Light Workshop, leading to a Light Group meeting at the Subud on the first Sunday of the month from September to December. This has regenerated regional discussion meetings and exploration in other local Quaker community interests, especially 'Books' and 'Walking'.

**Sustainability initiatives:** Perth Meeting members are encouraged to share their own interests - the Green Party, Eco-Congregation Scotland, the Climate Cafés in Pitlochry and Blairgowrie & Rattray, Climate Chaos, XR. Gill Coombs in August gave 2 talks to Perth Quakers and friends on her book "The Trembling Warrior, a guide for reluctant activists" and her involvement with XR. Support is given to Quaker study on

the Scottish Government draft Circular Economy Bill and thus finding personal measures to cut waste, reuse and recycle; also to the forward planning for Quakers and COP26 Glasgow 2020.

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

#### **Worship:**

Meeting for Worship was held every Sunday throughout the year as well as for 30 minutes during Thursday lunchtimes. Every 2 months a Meeting for Worship was held in the homes of Friends in Ceres for those in the area. A children's Meeting was held every Sunday and the children joined the adult Meeting for the last 10 minutes. During Afterword, which allows for material other than ministry, the children spoke about what they had been doing in their meetings. An all-age Meeting was held twice during the year and Meeting for Business was held every 2 months. Special collections were held each month for a range of local and international charities.

#### **Other Activities:**

Throughout the year Elders and Overseers provided a programme of Members' talks with discussion as well as social gatherings for everyone, all of which were well supported. Friends also met with the local MSP to hear about his work and to express any concerns they had. On several Saturdays a stall in the town centre was set up to provide materials for reflection on the theme of peace, justice and sustainability. These have generated considerable interest. We also held a series of discussion evenings based upon the series of New Economy booklets from Quaker Peace and Social Witness (QPSW). In June a one day gathering was held away from St. Andrews and this was well attended. The 2 Members appointed as honorary chaplains in the university Chaplaincy team became involved in a number of Chaplaincy events and initiatives during the year.

The Meeting House makes space available to other organisations compatible with Quaker values.

#### **Sustainability**

The Meeting House is owned by Area Meeting and management is delegated to Local Meeting. In addition to the spaces used by the meeting there is a flat which is rented out. Early in 2019 it had secondary glazing installed in the windows of the student bedroom. This investment was intended to increase comfort levels and reduce energy consumption.

From Feb 2019 - Jan 2020, overall energy usage was: Gas 6160 kWh, Electricity 2142 kWh. Both are supplied through Good Energy. Comparisons over time are difficult as usage includes outside lets and consumption within the rented flat. However, figures for the previous year were Gas 11736 kWh, Electricity 1872 kWh. Members of the Meeting participated in a "Carbon Conversation" intended to assist understanding of the climate crisis, and several other meetings and discussions took place on this topic. The local branch of Extinction Rebellion meets in the Meeting House and several members of the Meeting are active participants in this group. The Meeting organised an evening discussion with our MSP in April, in which the climate crisis was a major topic.

## Financial Review of 2019

### Area Meeting

The reserves retained within the Area Meeting as a whole are held largely within the three Local Meetings (Dundee, Perth and St Andrews). At the year end, Area Meeting itself held only £4,977 (2018: £6,237) after posting a deficit for the year of £1,260 (2018: deficit of £889). This deficit arose from the decision to donate £2,000 to the Dundee Meeting House appeal for funds for the refurbishment of its Meeting House at 7-9, Whitehall Crescent, Dundee.

During the year, Area Meeting raised £6,720 (2018:£6,525) from its three constituent meetings on a per capita levy basis, and made its annual contributions to General Meeting for Scotland, Northern Friends Youth Events Trust and the Northern Friends Peace Board, all three payments also being on a per capita basis. A grant of £1,200 was received from Francis Camfield Trust for the support of members and attenders within Area Meeting wishing to attend Quaker conferences and courses.

The Trustees aim to hold reserves at Area Meeting level sufficient to cover its routine cash flow requirements. Each year they review likely Area Meeting expenditure and income and set a levy to be collected from the three local meetings accordingly.

### Collated accounts

The collated accounts bring together the transactions of the Area Meeting and its three Local Meetings. Income for the year totalled £54,209 (2018:£47,828) and expenditure £49,404 (2018: £42,622). Thus, there was a small overall surplus in 2019 of £4,805 (2018: £5,206). The increase in income arose mainly from increased legacies. The increased expenditure arose from donations to the Dundee Meeting House appeal. Dundee Meeting House is owned by a separate charitable trust – Dundee Friends Property Trust (SC021138). In the year, the Area Meeting, the three Local Meetings and individuals donated a total of £12,940 to Dundee Friends Property Trust for this refurbishment project.

Funds donated to Britain Yearly Meeting during the year amounted to £8,000 (2018: £8,800). £837 (2018: £959) was raised from weekly “hunger lunches” organised by Dundee Local Meeting for the work of QPSW. Local Meetings raised and collected as agent £7,689 (2018: £8,334) for chosen charities, £3,005 of which (2018: £5,460) was earmarked for Britain Yearly Meeting.

### Balance of Reserves

	<u>2019 Total</u>	<u>2018 Total</u>
Dundee LM	<b>9,754.79</b>	9,406.32
Perth LM	<b>3,395.57</b>	3,467.45
St Andrews LM	<b>24,092.44</b>	18,304.60
Area Meeting	<b>4,977.52</b>	6,237.23
Total	<b><u>42,220.32</u></b>	<u>37,415.60</u>

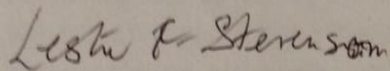
The general practice by Local Meetings is to determine the level of reserves they require to honour spending commitments, permit smooth cash flows at all times of the year, provide for future needs and cover unforeseen contingencies and risks. Thereafter, any surplus monies are donated to Britain Yearly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

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

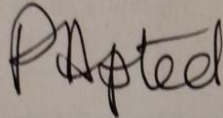
There are no paid members of staff employed by Area Meeting or its three Local Meetings. The contribution paid annually to General Meeting for Scotland included the sum of £754 (2018: £743) towards the cost of the Scottish Quaker Parliamentary Engagement Officer.

St Andrews Meeting House is owned by the Area Meeting but the financial upkeep is delegated to St Andrews Local Meeting.

Signed on behalf of all Trustees on 21 April 2020



**Leslie Stevenson, Clerk of Trustees**



**Pam Apted, Clerk of Area Meeting**



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

## **CHARITY NUMBER SC020698**

I report on the accounts of the charity for the period ended 31<sup>st</sup> December 2019.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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

### **INDEPENDENT EXAMINER'S STATEMENT**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2009 Accounting regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 19<sup>th</sup> April 2020

Phil Duncan FCCA

**EAST SCOTLAND AREA MEETING**

COLLATED ACCOUNTS for year 1 January 2019 - 31 December 2019

**RECEIPTS AND PAYMENTS**

	Restricted	Unrestricted	2019 Total	2018 Total
<b>Receipts:</b>				
Interest	0.00	115.84	115.84	122
Rents	0.00	8102.84	8102.84	8154
Fundraising (Note 3)	837.44	0.00	837.44	959
Legacies	0.00	5043.85	5043.85	500
Grants received (Note 4)	1200.00	0.00	1200.00	1700
Donations (Note 5)	7689.56	29749.85	37439.41	36267
Other Material	0.00	1469.39	1469.39	126
<b>TOTAL RECEIPTS</b>	<b>9727.00</b>	<b>44481.77</b>	<b>54208.77</b>	<b>47828</b>
<b>Payments:</b>				
Fundraising	837.44	2.86	840.30	959
Governance costs	0.00	0.00	0.00	0
Publicity	0.00	0.00	0.00	0
Administration	0.00	440.30	440.30	633
Charitable expenditure:				
Grants, Donations (Note 6)	7689.56	22693.70	30383.26	21335
Other (Note 7)	1200.00	16420.19	17620.19	19500
Other Material	0.00	120.00	120.00	195
<b>TOTAL PAYMENTS</b>	<b>9727.00</b>	<b>39677.05</b>	<b>49404.05</b>	<b>42622</b>
<b>Receipts - Payments</b>		<b>4804.72</b>	<b>4804.72</b>	<b>5206</b>
<b>Balance on 01 01 19</b>	<b>37415.60</b>			<b>32210</b>
<b>Receipts - Payments</b>	<b>4804.72</b>			<b>5206</b>
<b>Balance on 31 12 19</b>	<b>42220.32</b>			<b>37416</b>

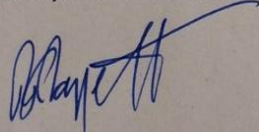
**STATEMENT OF BALANCE on 31 December 2019**

	Restricted	Unrestricted	2019 Total	2018 Total
<b>FIXED ASSETS</b>				
Meeting House (Note 8)			118000.00	118000
<b>CURRENT ASSETS</b>				
Cash	0.00	0.00	0.00	126
Bank				
Dundee LM	0.00	9754.79	9754.79	9302
Perth LM	0.00	3395.57	3395.57	3455
St Andrews LM	0.00	24092.44	24092.44	18296
Area Meeting	0.00	2973.17	2973.17	2233
Shared Interest Account	0.00	2004.35	2004.35	4004
Current Assets	0.00	42220.32	42220.32	37416
<b>Total Assets</b>			<b>160220.32</b>	<b>155416</b>

These financial statements have been prepared in accordance with the Terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulation 2006.

They have been approved by all the Trustees and signed on their behalf

Signature:



Richard Raggett, Treasurer

Date:

21 April 2020

## NOTES TO CONSOLIDATED ACCOUNTS

### Note 1: Basis of Accounting

#### Preparation

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

### Note 2: Nature and purpose of funds

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

### Note 3: Fundraising (Restricted and unrestricted)

Dundee Local Meeting hosted weekly "Hunger Lunches" which collected funds and forwarded these to the following charities:

	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
Quaker Peace and Social Witness		837.44	<b>837.44</b>	959.33
	0.00	837.44	<b>837.44</b>	959.33

### Note 4: Grants (Restricted and unrestricted)

	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
Camfield Trust		1200.00	<b>1200.00</b>	1200.00
Dundee Friends Property Trust				500.00
	0.00	1200.00	<b>1200.00</b>	1700.00

**Note 5: Special Collections (Restricted Funds)**

During the year, each local meeting made several special collections for different charities. These funds were banked and the total collected paid over in full to the respective charity. Because the local meetings were collecting the money on behalf of donors and forwarding it to the nominated charity, this income and expenditure is included in these accounts as restricted funds. Amounts collected were as follows:

	Dundee	Perth	St Andrews	2019 Total	2018 Total
<b>Quakers Charities</b>					
Britain Yearly Meeting			3005.00	<b>3005.00</b>	5460.00
Dundee Meeting House Appeal	1940.00			<b>1940.00</b>	0.00
Leaveners Art Project			155.80	<b>155.80</b>	115.00
Quaker Council for European Affairs Sanctuary Everywhere			276.50	<b>276.50</b>	95.00
Friends of Hlekweni			196.50	<b>196.50</b>	0.00
African Great Lakes Peace Trust				<b>0.00</b>	38.30
EAPPI			135.00	<b>135.00</b>	112.00
Quaker Homeless Action			174.00	<b>174.00</b>	0.00
			202.00	<b>202.00</b>	208.30
	1940.00	0.00	4144.80	<b>6084.80</b>	6028.60
<b>Non-Quaker Charities</b>					
Opposing War Memorial Fund		87.11		<b>87.11</b>	0.00
Perth & Kinross Foodbank		148.25		<b>148.25</b>	176.00
PKAVS Young Carers		156.75		<b>156.75</b>	0.00
Money for Madagascar		117.50		<b>117.50</b>	0.00
Refugee Council			140.50	<b>140.50</b>	366.00
East Neuk Emergency Fund			202.00	<b>202.00</b>	140.50
The Lighthouse			171.60	<b>171.60</b>	137.00
Prison Phoenix Trust			159.05	<b>159.05</b>	0.00
Freedom from Torture			113.00	<b>113.00</b>	136.00
Families First			309.00	<b>309.00</b>	277.00
Campaign against the Arms Trade					220.00
The Equality Trust					200.00
Peace Pledge Union					74.80
Anti-Slavery International					103.29
The Seed Co-operative					48.67
STEPS					131.00
Glebe House					155.00
Safe Passage					140.00
	0.00	509.61	1095.15	<b>1604.76</b>	2305.26
<b>TOTAL</b>	<b>1940.00</b>	<b>509.61</b>	<b>5239.95</b>	<b>7689.56</b>	<b>8333.86</b>

**Note 6: Charitable payments: Grants and donations**

	Dundee	Perth	St Andrews	Area Meeting	2019 Total	2018 Total
Britain Yearly Meeting	3000.00	2000.00	3000.00	0.00	<b>8000.00</b>	8800.00
Scotland General Meeting				2011.70	<b>2011.70</b>	1980.09
Northern Friends Peace Board				765.00	<b>765.00</b>	748.00
Northern Friends Youth Events Trust				442.00	<b>442.00</b>	457.60
Dundee Meeting House Appeal	5000.00	1000.00	3000.00	2000.00	<b>11000.00</b>	0.00
Other donations		55.00	420.00		<b>475.00</b>	1015.00
<b>TOTAL</b>	<b>8000.00</b>	<b>3055.00</b>	<b>6420.00</b>	<b>5218.70</b>	<b>22693.70</b>	<b>13000.69</b>

**Note 7: Charitable payments: Other**

	Dundee	Perth	St Andrews	Area Meeting	2019 Total	2018 Total
Literature/publications	371.79	253.12	356.74	473.83	<b>1455.48</b>	1077.40
Property expenses	434.85		6263.70		<b>6698.55</b>	8567.78
Hire of rooms for meetings	2400.00	1900.00		365.00	<b>4665.00</b>	2326.00
Subscriptions		70.00		90.00	<b>160.00</b>	280.00
Children's activities		80.59	47.12		<b>127.71</b>	8.99
Activities: Other	44.30	553.05	100.32		<b>697.67</b>	400.00
Outreach	88.00		544.77		<b>632.77</b>	227.90
Conferences and travel			134.00	2900.54	<b>3034.54</b>	5532.53
Miscellaneous	148.47				<b>148.47</b>	1079.61
<b>TOTAL</b>	<b>3487.41</b>	<b>2856.76</b>	<b>7446.65</b>	<b>3829.37</b>	<b>17620.19</b>	<b>19500.21</b>

**Note 8: Fixed assets**

St Andrews Meeting House: £118000 is the value based on the purchase price of the Meeting House in 1995. The Trustees have neither devalued nor revalued this figure. They do not believe that a professional valuation is a reasonable use of charitable funds at this present time. The property is valued at £623,857 for insurance purposes.

**Note 9: Movement of funds**

Each Local Meeting pays a per capita levy to Area Meeting to cover Area Meeting activity and the per capita contribution to General Meeting for Scotland. In 2019 Area Meeting received £672.00. These figures are excluded from the income and expenditure within the accounts.

	2019 Total	2018 Total
Dundee LM	<b>2320.00</b>	2200.00
Perth LM	<b>1840.00</b>	1950.00
St Andrews LM	<b>2560.00</b>	2475.00
	<b>6720.00</b>	<b>6625.00</b>

**Note 10: Gift Aid**

Gift Aid is claimed by Area Meeting and distributed to Local Meetings based on their proportion of donations. Any interest is retained by Area Meeting. A sum of £5286.17 was received from HMRC which included £21.42 interest. Amounts disbursed to Local Meetings are included within their general donation receipts.

	<b>2019 Total</b>	2018 Total
Dundee LM	<b>1748.50</b>	1223.25
Perth LM	<b>500.25</b>	845.00
St Andrews LM	<b>3016.00</b>	3140.75
Area Meeting	<b>21.42</b>	22.48
	<b>5286.17</b>	5231.48

**Note 11: Remuneration**

Area Meeting Trustees received no remuneration or expenses for their work as Trustees of East Scotland Area Meeting. No fees were charged by the Independent examiner, a gift of £100 was paid to mark the Trustees' gratitude for this voluntary service.

Charity Number: SC 020698

Appendix to COLLATED ACCOUNTS. 1 January 2019 - 31 December 2019

**Receipts and payments**

	restricted		unrestricted		total		restricted		unrestricted		total		restricted		unrestricted		total		2018	
	DUNDEE		PERTH		total		ST ANDREWS		AREA MEETING		total		COLLATED		Grand Total					
	restrict	unrestrict	restrict	unrestrict	restrict	unrestrict	restrict	unrestrict	restrict	unrestrict	restrict	unrestrict	restrict	unrestrict	restrict	unrestrict	restrict	unrestrict		
<b>Receipts:</b>																				
Interest		42.85				42.85					42.85									
Rents		0.00				0.00					0.00									
Fundraising (Note 3)		837.44				837.44					837.44									
Legacies		5043.85				5043.85					5043.85									
Grants received (Note 4)						0.00					0.00									
Donations (Note 5)		1940.00				1940.00					1940.00									
Other Material		57.50				57.50					57.50									
<b>TOTAL RECEIPTS</b>	<b>2777.44</b>	<b>14174.94</b>				<b>16952.38</b>	<b>509.61</b>				<b>7780.76</b>	<b>8290.37</b>	<b>5239.95</b>	<b>1200.00</b>	<b>261.42</b>	<b>1461.42</b>	<b>9727.00</b>	<b>44481.77</b>	<b>54208.77</b>	<b>47828</b>
<b>Payments:</b>																				
Fundraising		837.44				837.44					837.44									
Trustee Expenses						0.00					0.00									
Publicity						0.00					0.00									
Administration		16.20				16.20					16.20									
Trading Payments						0.00					0.00									
Charitable expenditures:						0.00					0.00									
Grants and Donations (Note 6)		1940.00				1940.00					1940.00									
Other (Note 7)		3487.41				3487.41					3487.41									
Other Material						0.00					0.00									
<b>TOTAL PAYMENTS</b>	<b>2777.44</b>	<b>11506.47</b>				<b>14283.91</b>	<b>509.61</b>				<b>6012.64</b>	<b>6522.25</b>	<b>5239.95</b>	<b>1200.00</b>	<b>8241.13</b>	<b>9441.13</b>	<b>9727.00</b>	<b>39677.05</b>	<b>49404.05</b>	<b>42622</b>
<b>Receipts - Payments</b>																				
<b>Reconciliation of funds</b>																				
Balance on 01/01/19		9406.32				9406.32					9406.32									
Inter account transfers (Note 9)		-2320.00				-2320.00					-2320.00									
Receipts		16952.38				16952.38					16952.38									
Payments		14283.91				14283.91					14283.91									
<b>Balance on 31/12/19</b>	<b>9754.79</b>	<b>3395.57</b>				<b>24092.44</b>	<b>4977.52</b>				<b>42220.32</b>	<b>42220.32</b>								
Represented by:																				
Cash		0.00				0.00					0.00									
Bank		2161.34				3395.57					19077.72									
Bank		7593.45				0.00					5014.72									
Shared Interest Account		0.00				0.00					2004.35									
<b>Total</b>	<b>9754.79</b>	<b>3395.57</b>				<b>24092.44</b>	<b>4977.52</b>				<b>42220.32</b>	<b>42220.32</b>								