

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

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS**

Year ended 31 December 2022

CHARITY SC020698

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

Trustees Annual Report and Accounts: 1 January 2022 to 31 December 2022

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

Trustees:

Pam Apted (Clerk of Area Meeting)
Pam Brunt (Treasurer)
Peter Cheer (Clerk from January 2023)
Marion Sharkey
Gillian Swanson
Robin Waterston (Clerk of Trustees) (released December 2022)

Principal Address: Peter Cheer
Trustee, East Scotland Area Meeting
1 Pitcullen Gardens,
Perth PH2 7EJ

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

Independent Examiner: Richard Raggett,
Haddo Cottage,
Forgue
Huntley AB54 6BX

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 (ESAM), 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:

East of Scotland Area Meeting met four times in 2022. The first three were by zoom, but the fourth in November was blended, with participation in person or by zoom.

Our meetings included regular updates from our representatives on the Parliamentary Engagement Working Group and also from Meeting for Sufferings. We welcomed speakers on the work of Quaker Life, engaging with the Scottish parliament and how Quakers are organised in Scotland. We also heard an inspirational talk from a speaker on his life journey of seeking, finding and exploring.

ESAM 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.

ESAM, along with the other three Area Meetings in Scotland, made a contribution to the cost of employing the Parliamentary Engagement Officer. This post is now a permanent post funded by Britain Yearly Meeting. We continue to provide financial support each year to the Northern Friends Youth Events Trust to assist with the running of the annual Shindig for young people, which was able to provide a residential event this year. ESAM 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.

Activities of Local Quaker Meetings during 2022

Dundee Local Meeting:

Since the spring of 2022, it has been good to be able to return to holding 'in person' Meetings for Worship on Sundays in the newly refurbished Dundee Meeting House after they had once again been temporarily suspended during the winter Covid-19 surge. These meetings have been 'blended', with those in the Meeting House being joined on screen by those unable to be there 'in person'. As the year progressed, and Covid-19 became less prominent, more Friends have felt able to attend and a smaller proportion of the total Sunday attendance was on screen. A short mid-week Meeting held by video link continues to provide an additional opportunity for worship and fellowship.

A weekly newsletter (Afterwords) has kept local Friends abreast of Ministry and news. A number of small Friendship groups have been established to help rebuild and sustain links across the local meeting. Monthly discussion groups held by video link have covered a range of topics including 'Gratitude', 'Non-theist Worship', and the 'Quaker Peace Testimony' as well as sessions sharing poems that hold particular meaning for individual Friends.

In early October 2022, as part of the annual national 'Quaker Week', Dundee LM took part in the Dundee 'Open Doors' weekend and welcomed visitors wishing to explore the renovated, Grade B listed building. At the end of that week a celebratory opening meeting provided an opportunity to thank those who had supported the refurbishment as well as to welcome existing and potential community users to the building. Later in October the Meeting House was able to host a reception for a local interfaith pilgrimage walk. It has been encouraging to see increasing number of enquiries from other local groups and counsellors about using the Meeting House facilities, consistent with our vision to make the newly accessible building more widely available for community use within Dundee.

Perth Local Meeting:

Perth Local Meeting:

Perth LM is grateful for the cooperation and welcome of the Subud for continued bi-monthly Meetings for worship on the 2nd and last Sundays of the month. Eldership for these is now fulfilled on a shared rota.

Blended Meetings have been agreed as desirable for the future. This continues with the discreet presence of the technology in the corner. Thus we welcome our far-flung members (eg. from the Island of Colonsay), visitors and Members to be included in Meetings for Worship, Local Business Meetings and other activities.

Perth has been heartened by the reintroduction of the Quaker handshake on arrival and marking the end of worship, since Covid restrictions were relaxing – however it is made clear that it is only if both parties are agreeable. Children's Meeting, has been offered and attended towards the end of the year, following a couple of very successful 'bring and share lunches' after Meeting for Worship.

Members continue with interests in: Prison Justice & Chaplaincy, Interfaith, Perth Action of Churches Together, witness to Hiroshima Day & Treaty on Prohibition of Nuclear Weapons, The Light Group monthly zoom, courses for personal recreation & spiritual exploration, 'Shared Circles' for Oversight and most importantly taking an active part in the wider Quaker organisations.

Sustainability of less travel for Blended Meetings is recognised. Also as a lifestyle bonus, energy being directed into meetings rather than divided by the stresses and time spent travelling on the roads, especially for our older Members. Localised house meetings have also been offered. We work closely with the Subud to minimize heat loss when we meet. Extra bookings in the Subud have given us more flexibility and peace of mind for planning ahead into 2023, where we hope to host our 'home' away day with the Kindlers which has been postponed for the last 2 years.

St Andrews Local Meeting:

Worship:

Meeting for Worship was held every Sunday throughout the year, initially both in person and by zoom. As the Covid pandemic declined we phased out the zoom Meetings. From the spring, we also offered occasional outdoor Meetings in a member's garden. In most weeks we also held a Meeting for Worship in the Meeting House for 30 minutes during Thursday lunchtimes. A Children's Meeting was held on some Sundays in the Meeting House.

Other Activities:

We began the year by planting two cherry trees near the labyrinth in Kinburn Park to highlight the need to plan for a sustainable future for the planet. Members of the children's group were actively involved.

Other activities in the year included a discussion of the book "Girl, Woman, Other" - an evening for reflecting on our personal stories of exclusion, inclusion or feeling "othered"; a sharing of responses to the Parable of the Prodigal Son; a Discovery evening hearing about the post-war experiences of a family member in Eastern Europe. We ended the year by looking at entries in Faith & Practice which spoke to each of us.

Our Quaker member of the university chaplaincy team continued her involvement in a number of events and initiatives during the year.

Members of the Meeting continued to be engaged in a range of voluntary activities, strengthened by mutual support within our community. Special collections were held each month for a range of local and international good causes.

In November, we made a significant investment in replacing the ground-floor boiler with electric infra-red radiant heaters for the Meeting Room and Library. This will reduce our carbon footprint. We will monitor consumption carefully.

Rooms in the Meeting House are made available to a range of other organisations compatible with Quaker values.

Sustainability:

From Jan 2022 - Dec 2022, overall energy usage was: Gas 9282 kWh (821 units), Electricity 1970 kWh. Both are supplied through Good Energy. Comparisons over time are difficult as usage includes outside lets and consumption within the rented flat, which, unlike in 2021, was occupied all year. Figures for the previous year were Gas 6082kWh, Electricity 1391kWh. The installation of the ceiling mounted infra-red system replacing the boiler has started and will become operation in 2023.

Financial Review of 2022

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 £6,048 (2021: £6,366) after posting a deficit for the year of £288 (2021: surplus of £329). The local continued curtailed in-person activity enabled Area Meeting, in recognition of the financial constraints upon other Quaker work, to donate £4,000 to Britain Yearly Meeting.

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 £63,021 (2021: £53,173) Expenditure for the year was £61,199 (2022: £58,262). The surplus for the year was £1,822 (2021: deficit of £5089).

Balance of Reserves

	<u>2022 Total</u>	<u>2021 Total</u>
Dundee LM	2,135.93	1,633.69
Perth LM	4,812.25	4,969.11
St Andrews LM	12,767.23	11,003.07
Area Meeting	6,048.00	6,335.93
Total	<u>25,363.41</u>	<u>23,941.80</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.

St Andrews Meeting House is owned by the Area Meeting but the practical oversight is delegated to St Andrews Local Meeting.

Signed on behalf of all Trustees



Peter Cheer, Clerk of Trustees

Date: 14/04/23



Pam Apted, Clerk of Area Meeting

Date: 18/4/23.

**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 31st December 2022.

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

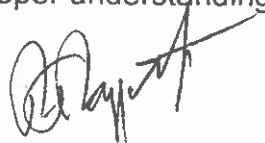
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 20/04/23

Richard Raggett

EAST SCOTLAND AREA MEETING
COLLATED ACCOUNTS for year 1 January 2022- 31 December 2022
RECEIPTS AND PAYMENTS

	Restricted £	Unrestricted £	2022 Total £	2021 total £
Receipts:				
Interest	0.00	99.60	99.60	70.27
Rents		12791.20	12791.20	4,826.85
Fundraising (Note 3)	4152.89	0.00	4152.89	2,408.96
Legacies	0.00	0.00	0.00	250.00
Grants received (Note 4)	1400.00	0.00	1400.00	0.00
Donations (Note 5)	5631.55	38945.52	44577.07	45,616.78
Other Material	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	11184.44	51836.32	63020.76	53,172.86
Payments:				
Fundraising	0.00	70.40	70.40	78.84
Governance costs	0.00	0.00	0.00	0.00
Publicity	0.00	0.00	0.00	0.00
Administration	9.10	598.88	607.98	607.33
Charitable expenditure:				
Grants, Donations (Note 6)	11175.34	32147.99	43323.33	51,312.49
Other (Note 7)	0.00	17197.44	17197.44	6,237.97
Other Material	0.00	0.00	0.00	25.00
TOTAL PAYMENTS	11184.44	50014.71	61199.15	58,261.63
Receipts - Payments	0.00	1821.61	1821.61	-5,088.77
	2022 Total £			2021 total £
Balance on 01 01 2022	23941.80			29030.57
Receipts - Payments	1821.61			-5088.77
Balance on 31 12 2022	25763.41			23941.80

STATEMENT OF BALANCE on 31 December 2022

	Restricted £	Unrestricted £	2022 Total £	2021 total £
FIXED ASSETS				
Meeting House (Note 8)			118000.00	118,000.00
CURRENT ASSETS				
Cash	0.00	4.38	4.38	33.11
Bank				
Dundee LM	0.00	2131.55	2131.55	1,600.58
Perth LM	400.00	4412.25	4812.25	4,969.11
St Andrews LM	0.00	12767.23	12767.23	11,003.07
Area Meeting	0.00	4026.06	4026.06	4,319.03
Shared Interest Account		2021.94	2021.94	2,016.90
Current Assets	400.00	25363.41	25763.41	23,941.80
Total Assets			143763.41	141,941.80

Treasurers report to Trustees

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

Pamela Brunt

Pamela Brunt

Date: 18/04/23

NOTES TO COLLATED 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.

Note 3: Fundraising (Restricted and unrestricted)	2022 Total	2021 Total
	£	£
Dundee Meeting held specific events to raise funds for DFPT	4152.89	2408.98

Note 4: Grants (Restricted and unrestricted)	2022 Total	2021 Total
	£	£
Grant received from Camfield Trust	1400.00	0.00

Note 5: Donations Received

	Dundee		Perth		St Andrews		Area meeting		2022 Total		Total
	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	
	£	£	£	£	£	£	£	£	£	£	£
Special Collections	230.00				3601.90				3831.90	0.00	3831.90
Donations to meeting	1480.00	13254.24	339.65	8123.00		12,263.42			1799.65	31640.68	33440.31
Tax reclaim		2840.40		581.60		3,882.66			0.00	7304.86	7304.86
									0.00	0.00	0.00
TOTAL	1690.00	16094.64	339.65	8704.60	3601.90	16,146.58	0.00	0.00	5831.55	38945.52	44577.07

Donations received in 2021 were £45,816.78 (including tax reclaim), of which £3,322 was treated as restricted funds

Note 6: Charitable Payments: Grants and Donations

	Dundee		Perth		St Andrews		Area meeting		2022 Total	2021 Total
	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted		
	£	£	£	£	£	£	£	£	£	£
Conference costs							1390.90		1390.90	0.00
Britain Yearly Meeting		6300.00		2200.00		10,078.50		4000.00	22578.50	32973.20
Scotland General Meeting								1509.69	1509.69	823.17
Northern Friends Peace Board								729.00	729.00	200.00
Northern Friends Youth Events Trust								421.20	421.20	
Donations to DFPT	5612.89	6439.60							12052.49	11045.12
Donation ODEG								50.00	50.00	0.00
Donations to meetings				350.00		70.00			420.00	0.00
Special Collections	230.00		339.65		3601.90				4171.55	3322.00
Other									0.00	2220.00
									1390.90	6708.68
TOTAL	5842.89	12738.60	339.65	2550.00	3601.90	10,148.50	1390.90	6708.68	43323.33	51312.49

Note 7: Charitable payments: Other

	Dundee	Perth	St Andrews	Area Meeting	2022 Total	2021 Total
	£	£	£	£	£	£
Literature/publications	271.76	155.74	206.84		634.34	506.88
Property expenses	88.95	1790.00	13671.62	216.70	15789.27	4,416.35
Hire of rooms for meetings					0.00	720.00
Subscriptions		40.00			40.00	40.00
Children's activities					0.00	0.00
Activities: Other		156.98			156.98	143.88
Outreach	31.50	307.00	240.00		578.50	177.96
Miscellaneous	18.35				18.35	232.90
TOTAL	410.56	2449.72	14118.46	216.70	17197.44	6237.97

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. These figures are excluded from the income and expenditure within the accounts.

	Dundee	Perth	St Andrews	2022 Total	2021 Total
	£	£	£	£	£
	2380.00	1785.00	2635.00	6800.00	6800.00

Note 10: Remuneration

Area Meeting Trustees received no remuneration or expenses for their work as Trustees of East Scotland Area Meeting.

Receipts and Payments

	restricted		unrestricted		total	restricted		unrestricted		total	restricted		unrestricted		total	restricted		unrestricted		total	2021
	DUNDEE	PERTH	ST ANDREWS	AREA MEETING		COLLATED	Grand Total														
Interest		18.54			18.54					18.54					18.54					70	
Rents					0.00					0.00					0.00					4827	
Fundraising (Note 3)	4152.89				4152.89					4152.89					4152.89					2409	
Legacies					0.00					0.00					0.00					250	
Grants received (Note 4)	1690.00				1690.00					1690.00					1690.00					0	
Donations (Note 5)	16004.64				17794.64					17794.64					17794.64					45617	
Other Material					0.00					0.00					0.00					0	
TOTAL RECEIPTS	6842.89	16113.18	21956.07	339.65	6709.36	7049.01	3601.90	29001.22	32803.12	1400.00	12.56	1412.56	11194.44	51836.32	63020.76					53173	

	restricted		unrestricted		total	restricted		unrestricted		total	restricted		unrestricted		total	2021
	DUNDEE	PERTH	ST ANDREWS	AREA MEETING		COLLATED	Grand Total									
Payments:																
Fundraising		70.40			70.40					70.40					70.40	79
Trustees Expenses					0.00					0.00					0.00	0
Publicity					0.00					0.00					0.00	0
Administration		10.38			10.38					10.38					10.38	607
Trading Payments					0.00					0.00					0.00	0
Charitable expenditure:					0.00					0.00					0.00	0
Grants and Donations (Note 6)	5842.89	12739.60	18582.49	339.65	2550.00	2889.66	3601.90	10148.50	13750.40	1390.90	6709.89	8100.79	11176.34	32147.99	43923.33	51312
Other (Note 7)		410.56	410.56		2449.72	2449.72		14118.46	14118.46		218.70	218.70		17197.44	6238	
Other Material					0.00					0.00					0.00	25
TOTAL PAYMENTS	6842.89	13230.94	19073.83	339.65	6081.22	6420.87	3601.90	24602.06	28203.86	1400.00	7100.49	8500.49	11184.44	50014.71	61189.16	58262
Receipts - Payments					0.00					0.00					1821.61	1821.61

Reconciliation of funds

	Dundee	Perth	StA	AM	TOTAL
Balance on 01/01/22	1633.69	4969.11	11003.07	6335.93	23941.80
Inter account transfers (Note 9)	-2390.00	-1785.00	-2635.00	6800.00	0.00
Receipts	21956.07	7049.01	32803.12	1412.56	63020.76
Payments	19073.83	5420.87	28203.96	9500.49	61189.16
Balance on 31/12/22	2136.93	4812.25	12767.23	6048.00	25763.41

Represented by:

	Dundee	Perth	StA	AM	TOTAL
Cash	4.38				4.38
Bank	1127.75	4812.25	7587.97	4026.06	17554.03
Building Society	1003.80		5179.26		6183.06
Shared Interest Account				2021.94	2021.94
Total	2136.93	4812.25	12767.23	6048.00	25763.41

2021	29031	33
	0	15785
	53173	6107
	58262	2017
	23942	23942

