

Religious Society of Friends (Quakers) North Scotland Area Meeting

Scottish charity number SC017958

Trustees' Annual Report and Accounts Year ending 31 December 2024

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The Area Meeting's principal address: Quaker Meeting House, 98 Crown Street, Aberdeen AB11 6HJ

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Annual Report

Introduction: Living our faith

North Scotland Quakers share in the current sense of direction and purpose of Quakers in Britain, set out in *Our faith in the future*.

'Facing turbulent times, Quakers in Britain seek a future where ...

'... meeting for worship is the bedrock of living as a Quaker.' Our meetings, and the discernment arising out of worship, are the source of all our community and work, as well as being a spiritual resource or home for each of us. Our meetings for worship are open to all, simple, and we hope accessible in every way. Including those online via Zoom, and where we have managed to blend both together.

'... Quaker communities are loving, inclusive and all-age.' Our local meetings come in all shapes and sizes and adapt to local needs. Meetings normally, naturally include social time when refreshments are often served, sometimes accompanied or followed by shared food. We make space to include our children and young people in both worship and activities in Inverness and Forres where there are families. They also participate in national events, geared to their age group, both in Scotland and as part of Britain Yearly Meeting.

'... all Friends understand and live by Quaker discipline.' The core of our discipline is, through worship, and through such practices as the Experiment with Light, to 'become the transformation' that love requires. Some meetings organise study and discussion groups, especially focusing on *Quaker Faith & Practice*. Local meetings may have a library or share through a 'virtual library'. There is a challenge, especially for those of us in isolated situations, to experience at first hand a variety of Quaker practices in settings where they are well understood. Several members of the Area Meeting are appointed to serve the General Meeting and Yearly Meeting. We encourage Friends – especially those appointed to serve the Meeting – to attend events and training that will enrich all our understanding.

'... Quaker values are active in the world.' There is a continuing concern to raise awareness of increasing militarisation, especially in Scottish schools. Friends in North Scotland support the work done on this by the General Meeting's Parliamentary liaison officer and through involvement with local and National Peace groups. Nurturing awareness with the inclusion of white poppies in War Memorial events is also part of our witness.

British Quakers' 'Canterbury Commitment' to build a low-carbon, sustainable community is a challenge given the distances between us and the rest of the UK:- our carbon footprint is traditionally large but the increased use of online and blended meetings has reduced that considerably, saving cost, time and helping our contribution to the 'commitment'.

'... Quakers work collaboratively.' We work and witness with other groups in many ways, including for peace, climate change and interfaith understanding. Friends have become involved with the Extinction Rebellion events and some have been arrested as a result. Other Friends are involved with Women in Black, Highlands Supports Refugees, Palestinian Solidarity, community foodbanks and other local groups.

'... Quakers are well known and widely understood.' 'Quaker Week' in the autumn helped us to focus on outreach but our profile continues to be very low as we are an aging community, and the priority remains keeping our meetings functioning.

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Reference and administration details

Trustees who served during the year

Tom Sayles	Clerk to AM trustees
Edmund Holt	Assistant clerk to AM trustees.
Anthony Buxton	AM treasurer
Peter Heald	AM assistant treasurer
William McEwen	
Jane Booth	
Anthea Mason	
John Hitchen	
Susan Walton	
Clive Potter	
Andrew Collins	

Trustees on date of approval of Trustees Annual Report

Vacant	Clerk to Trustees
Anthony Buxton	AM treasurer
Vacant	AM assistant treasurer.
Susan Walton	from 1 st September 2024
Clive Potter	from 1 st September 2024
Anthea Mason	
Andrew Collins	Assistant Clerk to AM from 19 th October 2024

Trustees who have completed their service

Tom Sayles	Resigned 13 th June 2024
William McEwen	Resigned 17 th May 2024
Edmund Holt	Resigned 17 th May 2024
Jane Booth	Resigned 22 nd May 2024
John Hitchen	Resigned 28 th May 2024
Peter Heald	Died 16 th September 2024

Bankers

Bank holding Current account: Bank of Scotland, 18 Upperkirkgate, Aberdeen, AB10 1BA.
Reserved funds are held in an account with the Charity Bank 182 High Street, Tonbridge. TN9 1BE.

Four Local Meetings also hold separate bank accounts.

Solicitors

North Scotland Area Quaker Meeting has Nicola Henderson of Mackinnon's solicitors, 14 Garden Place, Aberdeen AB10 1UR as its solicitor.

Independent Examiner

A.J.B. Scholes Ltd. 8 Albert Street, Kirkwall, Orkney KW15 1HP

Structure, governance and management

Organisation

North Scotland Area Meeting is the primary administrative unit for church affairs of the Religious Society of Friends (Quakers) in North Scotland and is itself a constituent part of Britain Yearly Meeting, which is the final constitutional authority of the Religious Society of Friends (Quakers) in Britain. The members of North Scotland Area Meeting are all those persons whose names are for the time being recorded in the official register maintained in accordance with the book of discipline of Britain Yearly Meeting, *Quaker Faith & Practice*.

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Quaker Faith & Practice constitutes the Christian discipline of the Religious Society of Friends in Britain. It was first issued in manuscript form in 1738 and has been revised at periodic intervals; the most recent edition was published in 2013.

North 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 relation to the Scottish Parliament regarding both legal and political affairs, and to relationship to other Church denominations and Faiths.

Constituent local Quaker meetings of North Scotland Area Meeting in 2024 were:

Aberdeen; Forres; Inverness; Lochaber & Lorn; Orkney and Shetland. Worship Groups meet in Nairn, Dingwall, Caithness and Westray and Papa Westray. These groups are all under the care of Inverness Local Meeting.

Additionally, there is a weekly Area Meeting online Meeting for Worship which has a regular membership of more isolated Friends, augmented by those who are unable to travel to an in-person Meeting for Worship that week.

Governing Document

North Scotland Area Meeting adopted a revised Governing Document, based on *Quaker Faith & Practice*, which has been approved by the Office of the Scottish Charities Regulator (OSCR), in November 2021

Trustees

Trustees are appointed in accordance with the Governing Document. The names of members are usually brought forward by the Nominations Committee and appointed by the North Scotland Area Meeting in session.

Trustees are given a copy of the Governing Document and Trustees Terms of Reference; and directed to the *Handbook for Trustees of Quaker Meetings* and the *OSCR Guidance for Charity Trustees*, which are available on the internet.

The Trustees 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 accepted by the Area Meeting in session.

Since 2012 we have had in place a Policy on Safeguarding and Procedures for Safeguarding, and the AM appointed a Safeguarding Co-ordinator and deputy. The Area Meeting subscribes to 'Thirty-one: eight' for guidance on this issue.

Trustees have an appropriate form for a Memorandum of Understanding between Local Meetings and the Area Meeting, and an agreement is in place with all meetings.

Trustees attend relevant conferences and training courses to enable them to fulfil their duties.

Objectives and activities

Charitable purpose

The charitable object of North 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 North Scotland and beyond as laid down in *Quaker Faith and Practice*.

North 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 North 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.

Because of our witness to the Grace of God made known to us in worship and life, Friends are often involved in social concerns, both local and global, which we see as the outward

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expression of our sense that 'true godliness does not take us out of the world but excites our endeavours to mend it' (William Penn). A full account of the nature of the Religious Society of Friends and of its principles of church governance can be found in *Quaker Faith and Practice*.

Activities

All Local Meetings meet regularly for worship. The weekly AM online Meeting for Worship on a Sunday morning continues, its membership fluctuating and small. Some local Meetings have additional meetings online for their own members. These are advertised through the AM page on the General Meeting for Scotland website www.quakerscotland.org or details are available from local Clerks.

Meetings for worship for church affairs (the business meetings of Area Meeting), are blended meetings where possible, supplemented by additional meetings online, these are more frequent and shorter. In business meetings those present seek through 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.

This year we have met 7 times for worship for church affairs, twice in Aberdeen, once in Inverness and residentially at Pluscarden:-, the remaining meetings have been held online. Amongst the business:-

- We have met and heard from Sarah Kamashko, our Scottish Parliamentary Engagement Officer;
- We have heard about and supported the project in the Becca Valley in Lebanon, Wadi Al Fikr - The First Tree Community Centre, in which our young Friend Kash Smith is involved;
- We have confirmed approval of the draft Governing Document for 'Quakers in Scotland' and given authority for the Quakers in Scotland Co-ordinating Group to work with the Office of the Scottish Charity Regulator to set up the single charity 'Quakers in Scotland as a Scottish Charitable Incorporated Organisation';
- We have spent time looking at the options for the future of our commercial building at 100 Crown Street;
- We have heard and acted on the Safeguarding report presented by our Safeguarding Officer following the workshop she attended on our behalf;
- We have met again face-to-face at our traditional residential venue of Pluscarden Abbey and many Friends stayed for the weekend, while others came for the day. Our theme this year was 'Hope as Practice' and was facilitated by two Friends from 'Woodbrooke on the road', part of our national education programme.

Our experimentation with fellowship meetings has become an enjoyable success and continues as part of our annual programme. Online Meetings have been a bonus for some isolated Friends and those not normally able to get to a regular Meeting. But not everyone is connected or willing to use the technology and we have had to resort to old ways of keeping in touch by phone and letter with some Friends. We have enabled some young Friends to attend national events of their choice. General Meeting has met many more times this year, sometimes exclusively online and four times this year as blended meetings in different parts of Scotland, one being held in our area. Some Friends have attended in person as well as online. Some Friends have joined in online meetings in other parts of the country. The Area Meeting covers a large geographical area, from Oban to Unst and from the Outer Hebrides to Aberdeen. Within the area there were in 2024 six local meetings and 4 worship groups, some of which support relatively small numbers of members and attenders in remote locations. The Area Meeting seeks to ensure, both from its own resources and from those generously donated by other bodies supportive of the Religious

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Society of Friends, that no member or attender should be prevented by financial constraints from participating in Quaker worship and learning.

The Area Meeting fundraises from its members and others for the furtherance of its objectives and to support the work of the General Meeting for Scotland and the centrally managed work of the Society carried out by Britain Yearly Meeting.

Achievements and performance

2024 has been a good year, but also difficult as we have continued to lose a number of long-standing Friends of considerable influence across the Area Meeting. Most of our meetings have continued to attract new attenders which has enhanced our Meetings and fellowship and presented new challenges. We have accepted a number into membership during the year. We meet regularly in person and have continued the use of online meetings particularly for committees and business. We have spent time considering our future and the proposal to form one charity for Scotland incorporating the 4 Area Meetings, 1 property charity and General Meeting for Scotland. We hope this will come into fruition in 2025. We have gathered new faces and some regular attenders have become members. Our exposure to the public has thus increased both from our own and with other bodies. We have stayed together and grown together.

The Area Meeting continued to support members and attenders from local meetings throughout the North of Scotland to enable them to attend Quaker conferences and training courses offered by the Woodbrooke Quaker Study Centre and by Britain Yearly Meeting both online and in person. Young people are encouraged to take part in activities arranged for their age group.

The Area Meeting financially supported the work of General Meeting for Scotland and representatives attended their blended meetings.

The Area Meeting contributed to the centrally managed work of the Society carried out by Britain Yearly Meeting. Members of the Area Meeting serve on various of the national committees of the Society and attended Yearly Meeting, some online.

We have continued to have serious difficulties in finding Friends to willingly undertake the roles required to maintain the Area Meeting. As a consequence the Area Meeting Clerk and the Treasurer have been re-appointed beyond the normal span of their office as stated in our governing document and our trustee body is below strength and without a clerk and consequently meeting infrequently. We hope this will be resolved soon by incorporation into a single charity for Scottish Quakers. One notable achievement has been the decision by Forres Meeting to meet weekly for a trial period from its twice monthly habit.

Trustees

During the year trustees have met on a number of occasions online to deal with routine business.

In common with other organisations with commercial assets similar to 100 Crown Street the property continues to give concern. Both the market for the use of this type of property and the effect of the economic climate increase the financial risks and questions the viability of retaining the building in its present form. This has resulted in much heart ache and a number of resignations during the year.

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Financial review

Local funds

During the year the Inverness reserve account has been reduced substantially in accordance with the Meeting's wishes. All the other local funds remain in a healthy position. Friends and attenders in Forres have increased their giving to cover the cost of their extra meetings.

Members' contributions

Contributions from Members and attenders have fallen during the year due to the loss of some regular contributors. Because expenses continue to rise a deficit budget for the general fund has been set for the third year in a row. This has resulted in some Friends revising their giving and has added some new contributors. Reserves remain sufficient to cover most eventualities and the year has ended with an unexpected surplus in this fund. The Area Meeting has been able to continue the level of giving to parts of the Religious Society of Friends it has traditionally supported, although that to the centrally managed work of the Society has fallen.

To support the national structure of the Religious Society of Friends, the Area Meeting shares with the other three area meetings in Scotland the cost of financing the work carried out by General Meeting for Scotland. The Quota for 2024 was £3,047.13 including our contribution to the salary of the Scottish Parliamentary Liaison Officer. To support the work done by Britain Yearly Meeting the Area Meeting collects contributions from its members and attenders and passes the funds on as donations to Britain Yearly Meeting. In 2024 donations of £6,639.43 and grants of £300 from Local Meeting funds were sent to Britain Yearly Meeting. Some members made direct contributions totaling £1,965.00, bringing the total amount sent to support the centrally managed work of the Society to £8,904.43. We have 131 members, which gives an average of £68 per member, down from £82 last year.

Accounts for 2024

The Area Meeting accounts for 2024 have been prepared by Heather Hartman CA. A.J.B. Scholes Ltd. acted as Independent Examiner. The report and accounts are available on request. The total receipts for the year came to £43,727 (2023: £54,020) and the total payments were £52,471 (2023: £52,243) leading to a deficit of £8,744 (2023: Surplus £1,777). On 31 December 2024, the bank balances totaled £135,441 (2023: £144,185).

Property

The Area Meeting owns the Quaker Meeting House at 98 Crown Street Aberdeen which was given a restatement value in the event of a total loss by Ralph Ogg & Partners on 29.01.2021 of £900,000. And the Commercial property at 100 Crown St which was given a restatement value in the event of a total loss by Ralph Ogg & Partners on 29.01.2021 of £1,100,000. The Area meeting also owns Quaker burial grounds at Kingswells and Kinmuck that are considered to have no commercial value.

Reserves policy

The policy of the Area Meeting is to hold 30% of annual expenditure in the general fund. We recommend to local meetings that they hold a similar level of reserves.

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Local meeting funds

In accordance with advice received from the Quaker Stewardship Committee, acting on behalf of Britain Yearly Meeting and following advice issued by the Office of the Scottish Charity Regulator, local meeting funds are considered to be unrestricted funds which have been designated for the charitable purposes of the individual local meetings.

NSQT Fund

This fund consists of an original permanent financial endowment and an accumulated expendable restricted endowment. The former cannot be quantified in modern financial terms as the two endowments have been run together since inception. The fund currently comprises £84,256.91 held in the Charity bank and the Bank of Scotland. This is currently below the figure recommended in guidance from Britain Yearly Meeting for the value of property the Area Meeting holds. 100 Crown Street and the Kinmuck Burial ground form part of the permanent endowment.

Insurance.

Trustees agreed that the NSQT fund should pay the cost of the insurance for 100 Crown Street and asked Aberdeen Local Meeting to contribute towards the insurance that covered 98 Crown Street and the activities of the AM.

Sustainability

Building a low-carbon, sustainable community is a challenge given the distances between individuals and Meetings when we cover an area from Shetland to Oban and across to the Outer Hebrides in one direction, and to Aberdeen in the other. Our carbon footprint is traditionally large and consequently we measure it when we meet face-to-face. This year the Area Meetings have been blended and online and consequently fewer Friends are travelling although there is encouragement to participate in the social aspects of face-to-face meetings. Consequently, our carbon footprint has increased slightly although Friends use public transport where they can.

Remuneration of trustees

During the period, no trustee received any remuneration other than reimbursement of expenses for activities undertaken on behalf of the Area Meeting. Trustees have claimed expenses totaling £nil this year (2023: £38.33).

Plans for the future.

Explorations are taking place to form a single charity for all Quakers in Scotland and our Area Meeting is keen for this to happen to reduce the burden of administration and the call on an aging membership.

In the interim the priority for North Scotland Area Meeting is to maintain and support its worshipping communities in North Scotland. It also has a responsibility to increase the profile of Quakerism within this area. To enable the Meeting to fulfil its responsibilities it will continue to manage its costs and maintain its reserves.

Declaration

The trustees declare that they have approved the trustees report above.

Signed by the charity's trustees.

Clive Potter. Andrew Collins. Susan Walton. Date 26th February 2025

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Independent Examiner's Report for year ending 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 10 to 16.

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 9 of the 2006 Accounts Regulations

have not been met, or

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

Ryan Allan FCCA
Chartered Certified Accountant
Independent Examiner
A.J.B. Scholes Limited
8 Albert Street, Kirkwall, Orkney KW15 1HP

Date: 1 April 2025

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Enter SC No. below

SC017958



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2024		31	December	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	26,686				26,686	28,451
Legacies	500				500	10,000
Grants	2,000				2,000	2,000
Grants paid to individuals refunded						
Receipts from fundraising activities	2,686				2,686	3,176
Gross trading receipts					-	
Income from investments other than land and buildings	479		2,029		2,508	1,771
Rents from land & buildings			7,500		7,500	7,500
Gross receipts from other charitable activities	1,847				1,847	1,122
					-	
A1 Sub total	34,198	-	9,529	-	43,727	54,020
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	34,198	-	9,529	-	43,727	54,020
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments			11,230		11,230	7,367
Investment management costs					-	
Payments relating directly to charitable activities	19,377				19,377	22,999
Grants and donations	18,743				18,743	18,912
Governance costs:					-	
Audit / independent examination	738				738	702
Preparation of annual accounts	385				385	367
Legal costs					-	-
Other	1,998				1,998	1,896
					-	
A3 Sub total	41,241	-	11,230	-	52,471	52,243
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	41,241	-	11,230	-	52,471	52,243
Net receipts / (payments)	(7,043)	-	(1,701)	-	(8,744)	1,777
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(7,043)	-	(1,701)	-	(8,744)	1,777

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Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	58,227		85,958		144,185	142,408
	Surplus / (deficit) shown on receipts and payments account	(7,043)		(1,701)		(8,744)	1,777
						-	
						-	
	Cash and bank balances at end of year	51,184	-	84,257	-	135,441	144,185

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
Total		-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	98 & 100 Crown Street, Aberdeen	335,000	2,000,000	335,000
	Quaker Burial Ground, Kinmuck, Inverurie			
	Quaker Burial Ground, Kingswells, Aberdeen			
	Total		335,000	2,000,000

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Independent Examination Fee	588	552
	Accounts Preparation Fee	400	385
	Accountancy support	474	474
	Total		1,462

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total		-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Anthony Buxton	ANTHONY BUXTON	16.2.25

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Notes to the Accounts for year ending 31 December 2023

Notes to the accounts

- 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 funds ~ these are funds held and managed by the Area Meeting. They are an unrestricted fund used for general purposes.

Local Meeting funds ~ these are funds held and managed by local meetings and are designated for use by the individual local meetings for charitable purposes.

Expendable Endowment Funds ~ income and expenditure generated from the properties held as a permanent endowment fund.

Permanent Endowment Funds ~ the properties 98 & 100 Crown Street Aberdeen and the Quaker burial grounds at Kinmuck, Inverurie and Kingswells, Aberdeen.

The area meeting manages the finances of the Forres, Nairn and Inverness (Including Skye) Local Meetings on their behalf. The balances at 31/12/24 were Forres LM £2,018 (2023: £1,184), Nairn LM £1,105 (2023: £834), Inverness LM £3,008 (2023: £5,084).

Inverness Local Meeting has redesignated its Premises Fund as a Premises Support, Outreach and Development Fund. The balance of the fund at 31 December 2024 is £11,561 (2023: £14,891). The purposes of the fund are wider ranging including the support of the local meeting base and its charitable work. It also holds general meeting funds of £3,008 (2023: £5,084) as noted above. Inverness Local Meeting is reducing these assets to comply with best practice on holding a reserve that would cover one year's gross expenditure (including property rental).
- 3 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 were given to 16 institutions and 3 individuals, totaling £18,743 (£18,912 in 2023).
- 4 Other assets and liabilities**

The accounts are prepared on a receipts and payments basis but at the year end these figures were outstanding:

Liabilities: Examination fee £588; Accounts Preparation fee £400; Accountancy support Oct-Dec 2024 £474.
- 5 Trustee remuneration**

No remuneration was paid to any charity trustees or person connected to a trustee.
- 6 Trustee expenses**

Trustees received reimbursement of expenses of £nil (2023: £38.33): for postage and subscriptions.
- 7 Quaker activities**

These include room hire for meeting for worship and property costs for the running of the Aberdeen Meeting House.

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Breakdown of grants

	Expendable Endowment funds	Area Meeting funds	Local Meeting funds	Total 2024	Total 2023
Britain Yearly Meeting		6,639	300	6,939	7,640
General Meeting for Scotland		4,852		4,852	4,472
Northern Friends Peace Board		1,330		1,330	1,390
Northern Friends Youth Events SCIO		692		692	0
Quaker Council for European Affairs				0	240
Quaker Tapestry			100	100	0
Quaker International Trust (Ramalla School)				0	350
Quaker Action on Alcohol & Drugs				0	100
Quaker Social Action			200	200	250
Friends World Committee for Consultation				0	240
Young Friends General Meeting				0	240
Prison Phoenix Trust			200	200	150
Orkney Food Bank			100	100	250
Orkney Street Pastors			100	100	0
Moray Food Plus				0	200
Stourbridge Quakers			500	500	0
Coach House Kilmuir Trust			1,000	1,000	0
Cambridge Refugee Resettlement Campaign			500	500	0
Frederick Street Belfast Quaker Service			500	500	0
Medecins Sans Frontieres			100	100	0
Woodbrooke				0	240
Inverness Methodist Church		200		200	200
TIAFI Izmir (support for Syrian refugees)				0	500
Small grants (0, < £100)			50	50	0
Grants to individuals (2, ≤ £2,500)			1,380	1,380	2,450
Total	0	13,713	5,030	18,743	18,912

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Breakdown of Area Meeting General funds

	Total 2024	Total 2023
	£	£
Receipts		
Scheduled Contributions to AM	8,787	9,785
Scheduled contributions to BYM & GM	7,162	9,267
Grants	2,000	2,000
Bank interest	455	335
Receipts from Quaker activities	1,769	1,122
Sub total	20,173	22,509
Payments		
Fundraising activities	-	-
Cost of Quaker activities	4,787	6,971
Grants & donations	13,713	13,012
Governance costs		
Examination	588	552
Other	2,383	2,263
Sub total	21,471	22,798
Surplus/(deficit) before transfers	(1,298)	(289)
Transfers to/(from) AM funds	2,165	3,248
Gross transfers	2,165	3,248
Surplus/(Deficit) for the year	867	2,959
Cash funds		
Cash & bank balance at start of year	13,732	10,773
Surplus/(deficit) for the year	867	2,959
Cash & bank balance at end of year	14,599	13,732
Bank & cash balances		
Deposit account	9,398	6,942
Current account	5,201	6,790
	14,599	13,732

Religious Society of Friends (Quakers) North Scotland Area Meeting

Scottish charity number SC017958

Breakdown of Local Meeting funds

	Aberdeen	Forres	Inverness	Lochaber & Lorn	Nairn	Orkney	Shetland	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£
Receipts									
Contributions	908	716	514	760	400	412	237	3,947	2,052
Scheduled contributions	865	1,568	2,454	60	1,491	671	180	7,289	7,348
Receipts fundraising activities	2,686							2,686	3,176
Bank interest	25							25	33
Gross receipts charitable activities	78							78	-
Other receipts - grants								0	10,000
Total receipts	4,562	2,284	2,968	820	1,891	1,083	417	14,025	22,608
Payments									£
Cost of generating funds								-	-
Bank charges								-	-
Payments relating to charitable activities	7,501	900	3,544		1,620	320	705	14,590	16,028
Grants & donations	150	550	3,330	600		400		5,030	5,900
Governance costs:									
Independent examination	150							150	150
Preparation of annual accounts								-	-
Other expenses								-	-
Total payments	7,801	1,450	6,874	600	1,620	720	705	19,770	22,078
Surplus/(deficit) before transfers	(3,239)	834	(3,906)	220	271	363	(288)	(5,745)	530

Religious Society of Friends (Quakers) North Scotland Area Meeting

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	Aberdeen	Forres	Inverness	Lochaber & Lorn	Nairn	Orkney	Shetland	Total 2024	Total 2023
Net transfers from AM								0	0
Net transfers to AM	(565)	0	(1,500)	0	0	(100)	0	(2,165)	(3,248)
Gross transfers	(565)	0	(1,500)	0	0	(100)	0	(2,165)	(3,248)
Surplus/(deficit) for the year	(3,804)	834	(5,406)	220	271	263	(288)	(7,910)	(2,718)
Cash funds									
Cash & bank balance at start of year	19,720	1,184	19,975	589	834	1,471	722	44,495	47,213
Surplus/(deficit) for the year	(3,804)	834	(5,406)	220	271	263	(288)	(7,910)	(2,718)
Cash & bank balance at end of year	15,916	2,018	14,569	809	1,105	1,734	434	36,585	44,495
Statement of balances At 31 December 2024									
Current account	13,487	0	11,561	779	0	1,602	389	27,818	
LM funds held by AM	152	2,018	3,008	30	1,105	132	45	6,490	
Savings accounts	2,277							2,277	
Cash in hand									
Total	15,916	2,018	14,569	809	1,105	1,734	434	36,585	