

RELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAND

Scottish Charity Number SC 012281

Receipts and Payments Account for the year ended 31st December 2019

	Notes and foot- notes	2019 General Fund £	2019 Restricted		2019 Totals £	2018 Totals £
			YF Link Weekends £	Fund for Healing £		
			[1]	[2]		
RECEIPTS						
Voluntary receipts						
Quotas from constituent Area Meetir	A	16000.01			16000.01	16000.00
Grants received	B	8,791.95			8791.95	8576.65
Donations		1,779.15			1779.15	1993.19
Legacy (Auld)		0.00			0.00	0.00
Trading receipts						
Book of Members and Attenders		1587.00			1587.00	0.00
Investment income						
Bank interest (Triodos)		136.98			136.98	87.36
Receipts from Quaker activities						
Teenager & Family Weekends	G	1780.00	485.00		2265.00	1405.00
Enquirers' Day (Weekend)		258.55			258.55	0.00
TOTAL RECEIPTS		30333.64	485.00	0.00	30818.64	28062.20
PAYMENTS						
Costs of generating funds		0.00			0.00	0.00
Trading items						
Book of Members and Attenders		1796.52			1796.52	0.00
Cost of charitable activities						
GM administrator: salary		5,190.48			5190.48	5034.02
GM administrator: office expenses		929.11			929.11	549.85
Grants and subscriptions	C [3]	5,480.00			5480.00	5090.00
Scottish Friend		2,765.12			2765.12	2772.98
GM Meeting expenses		1319.63			1319.63	954.84
GM: support for travel		464.41			464.41	
Committees etc.	D	11030.85			11030.85	11234.15
Events for Friends/C&YP						
Teenager & Family Weekends	G	1881.72	536.35		2418.07	2565.33
Enquirers' Weekend		260.00			260.00	0.00
Expenses of representatives	E	259.40			259.40	898.60
Expenses of office holders		0.00			0.00	0.00
Governance costs	F	1,882.49			1882.49	1626.36
TOTAL PAYMENTS		33259.73	536.35	0.00	33796.08	30726.13
SURPLUS / (DEFICIT) FOR THE YEAR		-2926.09	-51.35	0.00	-2977.44	-2663.93
STATEMENT OF BALANCES						
Opening Balance 1st January		36743.36	733.65	1627.42	39104.43	41768.36
Surplus/deficit for the year		-2926.09	-51.35	0.00	-2977.44	-2663.93
Balance on 31st December		33817.27	682.30	1627.42	36126.99	39104.43
<u>These funds are represented by (31st December):</u>						
Co-op Bank current account, 31st December		4,919.51				7982.58
Less cheques not yet presented		0.00				0.00
Triodos Bank deposit account, 31st December		30,525.18				30388.20
Bank of Scotland current account ("QTAA")		682.30				733.65
Less cheque not yet presented		0.00				0.00
Total held in bank accounts		36126.99				39104.43
OTHER ASSETS						
Office equipment	[4]					

These accounts were signed by the treasurer:

(Nigel Dower)

Nigel Dower (signed)

They were approved by the trustees on 26 May 2020 and signed by Martin Burnell on their behalf:

Martin Burnell (signed)

(Martin Burnell)

RELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAN

Scottish Charity Number SC 012281

Balance Sheet for the year ended 31st December 2019

	2019 £	2018 £
Current assets		
Debtors	0.00	0.00
Short-term deposits	30525.18	30388.20
Cash at bank	5601.81	8716.23
Total current assets	36,126.99	39,104.43
Creditors		
Amounts falling due within one year	0	0
Net current assets	36,126.99	39,104.43
Funds		
Unrestricted funds		
General Fund	33817.27	36743.36
Restricted funds		
Young Friends Link Weekends	682.3	733.65
Fund for Healing	1627.42	1627.42
Economic Justice	0	0
TOTAL FUNDS	36,126.99	39,104.43

Balance sheet signed by the treasurer:

(Nigel Dower)

RELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAND

Scottish Charity Number SC 012281

Notes to the accounts for the year ended 31st December 2019

note	2019	2018			
	£	£			
RECEIPTS					
A	<u>Quotas</u>				
	East Scotland AM	2011.70	1980.09		
	North Scotland AM	3087.72	3027.02		
	South East Scotland AM	6011.70	5758.18		
	West Scotland AM	4888.89	5234.71		
	Total	16000.01	16000.00		
B	<u>Grants received</u>				
	Camfield Trust	1400.00	1400.00		
	Britain Yearly Meeting	7391.95	7176.65		
	Total	8791.95	8576.65		
PAYMENTS					
C	<u>Grants and subscriptions</u>				
	Northern Friends Youth Events Trust	2000.00	2000.00		
	Quaker Service, Ulster	250.00	250.00		
	Scottish Churches Housing Action	500.00	500.00		
	Scottish Churches Parliamentary Office	500.00	300.00		
	Alternatives to Violence Project, Scotland	300.00	300.00		
	Faiths in Scotland Community Action Fund	600.00	600.00		
	Edinburgh Peace & Justice Centre	300.00	300.00		
	Jubilee Scotland	120.00	240.00		
	Prisoners' Week Trust	250.00	250.00		
	Interfaith Scotland	200.00	200.00		
	Interfaith Group on Domestic Abuse	50.00	50.00		
	Scottish CND	100.00	100.00		
	Stop Climate Chaos	180.00	0.00		
	Scottish Peace Network	30.00	0.00		
	Together Scotland	100.00	0.00		
	Total	5480.00	5090.00		
D	<u>GM groups etc.</u>				
	Outreach (website)	90.00	0.00		
	Nominations	197.80	180.70		
	Parliamentary liaison	743.05	1053.45		
	Contribution to salary	10000.00	10000.00		
	Total	11030.85	11234.15		
E	<u>Expenses of representatives</u>				
	ACTS, MfS, other Friends representing GM at various events	259.40	898.60		
	Total	259.40	898.60		
F	<u>Governance costs</u>				
	Trustees' meetings	708.83	936.45		
	Treasurers admin	0.00	0.00		
	Trustees' Conference	0.00	0.00		
	Annual insurance for GM	596.91	594.91		
	Information Commission registrator	35.00	35.00		
	Examining accounts	150.00	60.00		
	Interview expenses (GM Administrator)	391.75	0.00		
	Total	1882.49	1626.36		
G	<u>family weekend/enquirers day:</u>				
		<u>Enquirers</u>	<u>Families</u>	<u>Enquirers</u>	<u>Families</u>
	Fees received	275.00	1500.00	0.00	860.00
	Bursary help to GM from AMs	50.00	280.00	0.00	240.00
	Expenses	326.45	1881.72	0.00	1531.33
	Deposit (for 2019 paid in 2018)				429.00
	Income/expenditure	-1.45	-101.72	0.00	-860.33

FOOTNOTES TO THE ACCOUNTS

- [1] Scottish Young Friends' Link Weekends are funded through a bank account (the "QTAA current account") administered by the GM administrator. It is shown in these accounts as a Restricted Fund kept for the purpose of funding these weekend activities.
- [2] The charity "Christian Fellowship of Healing (Scotland)" was wound up in 2012 and its assets were distributed among the churches that had contributed to its establishment. General Meeting for Scotland accepted a share in November 2012, setting up a restricted "General Meeting Fund for Healing" for making grants in this area. None were made in 2019.
- [3] At its meeting in November 2018 GM approved a list of grants and subscriptions, to which were added by later decision of GM three more: Stop Climate Chaos, Scottish Peace Network and Together Scotland.
- [4] A computer costing £827 was purchased in 2012; this is shown formally in this note to the accounts, but the purchase cost was written off in the Statement of Accounts for 2012. No further equipment has been purchased.

General Meeting for Scotland

Accounts for the year ended 31st December 2019

Brief explanations (not being part of the accounts)

RECEIPTS AND PAYMENTS ACCOUNTS

These accounts show the income received and the expenditure incurred during the twelve months, without correction for debts or credits at the end of the year. They include a late payment of £45 for 2018 for the webpage, an advanced payment of £200 to the SCPO (treasurer's error: credited by them to 2020); an over-charge by EQMH of £16 for the use of EQMH for interviews (to be refunded in 2020). They do not include a late lodging of a cheque for £25 for the Enquirers Day (so the surplus was really £23.55); nor do they include the deposit paid in advance in 2018 of £429 for the family weekend (so the real deficit on the weekend was £530.72).

RECEIPTS

Young Friends and Family Weekends

YF Link Weekends: One residential weekend was held in Edinburgh in October 2019.

A GM Families Weekend was held in Pitlochry in June 2019.

A Day for Enquirers took place in Stirling in October 2019.

PAYMENTS

Book of Members and Attenders

The printed edition of the Book of Members and Attenders was distributed to Scottish Friends in late spring of 2019; it is produced every other year.

Grants and subscriptions

These are agreed by General Meeting in session each year, at its November meeting. However three new ones were added later in the year to become regular contributions.

GM meetings

The cost of arranging meetings of GM (printed materials, food, venue hire) has been significantly higher, mainly because one venue was rather expensive. As a result of GM's encouraging Friends to apply for assistance to attend GM, a significant amount was spent on this and is now separately recorded.

GM Committees etc.

The Function groups arrangement has been laid down; the three active committees are the Nominations Committee, the Parliamentary Engagement Working Group and the GM Committee itself.

The work of the Parliamentary Engagement Working Group has been significantly higher since the appointment of the Parliamentary Engagement Officer in January 2015. The GM contribution to her salary and other costs is paid directly to Britain Yearly Meeting, and this is shown separately.

GM Fund for Healing

During 2012-13 GM received certain sums resulting from the winding up of the Scottish Fellowship of Healing. GM trustees passed responsibility for making grants from this fund to the trustees of the John Wigham Trust, appointed by South East Scotland AM. One grant was made from this fund during 2017 (the applicant having been supported through East Scotland AM), but none in 2018 or 2019.

BALANCES

Banks

The GM current account is held with the Co-operative Bank.

A deposit account was opened with Triodos Bank during 2013. Funds are set aside here to cover new initiatives by General Meeting. A significant part of the Jenny Auld Legacy was transferred to this account in 2018. Young Friends Link Weekends are funded through a separate Bank of Scotland account ("Quaker Teenager Activity Account", or QTAA). However it was agreed that it would be administratively simpler if this account was closed and the money transferred to the main bank account; this was done in January 2020. The money however remains restricted.

Final balance

The end-of-year balance of the GM General Fund (held in the Co-operative Bank and Triodos Bank) decreased by c. £2,926.09 during 2019. This would have a larger deficit nearer the budgetted deficit of c. £4000 (using part of the Auld legacy for the PEO post) as part of a planned reduction of GM reserves, but for again the addition of significant extra scheduled donations from individual Quakers.

RELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAND

Scottish Charity Number SC 012281

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ending 31st 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 [~~other than that disclosed on the attached page*~~]

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.

Signed: Gordon McKay (signed)

Date: 2020

11 April 2020

Name: GORDON MCKAY

Relevant professional qualification(s) or body (if any):

Address: 90.Hammerfield Avenue, Aberdeen, AB10 7FE.

**Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.*