

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

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
Year ended 31 December 2024**

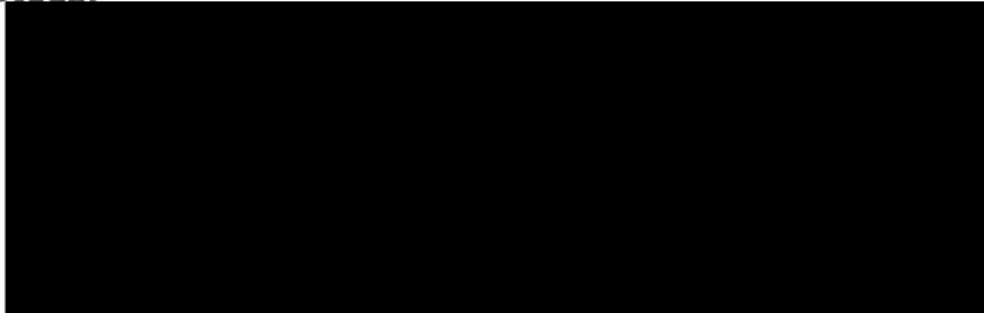
CHARITY SC020698

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

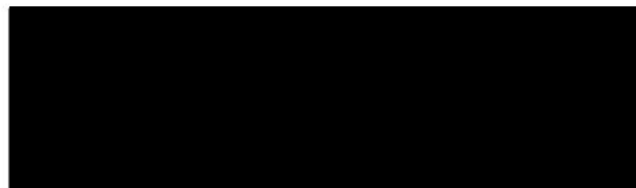
**Trustees Annual Report and Accounts: 1 January 2024 to 31
December 2024**

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

Trustees:



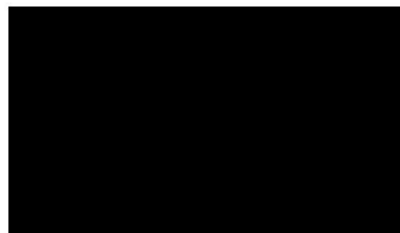
Principal Address:



Bankers:

Bank of Scotland
1 Queen's Gardens
St Andrews
KY 16 9TD

Independent Examiner:



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 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:

Area Meeting met four times in 2024.

Our meetings included regular updates from our representatives on the Parliamentary Engagement Working Group and from Meeting for Sufferings. Quakers in Scotland are moving towards a different structure and, as a result of this, much of our business this year was concerned with supporting and responding to those tasked with managing this change, including how to manage our own affairs while the change is ongoing.

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.

We continue to provide financial support each year to the Northern Friends Youth Events Trust, to Northern Friends Peace Board and to General Meeting for Scotland, the quarterly meetings of which have been attended by members from our area meeting.

Activities of Local Quaker Meetings during 2024

Dundee Local Meeting:

Dundee Quaker Meeting continues a cautious but steady growth since the end of the COVID pandemic and the return to our refurbished Meeting House.

There is a Meeting for Worship each Sunday and a blended Meeting on the first Sunday of the month. We also have a shared lunch on the last Sunday of the month which is proving very popular and is a source of wonderful fellowship.

Dundee Meeting has been welcoming a growing number of visitors including several young people interested in Quakerism.

Our Discussion group continues after Meeting for Worship once a month. The organisation and general life of the Meeting is supported by three Elders, four Pastoral Friends and a joint Admin/Clerking team.

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. Role holders from the Area Meeting are enabled to gather in Perth each year.

Perth Local Meeting:

We hold two meetings for worship in the Subud Centre, Perth every month. These are 'blended' to allow those who cannot attend in person to join us. We continue to work on finding the right laptop and speakers to improve the participation of those online. We are grateful to the Camfield Trust for giving us a grant towards this. The numbers attending Perth

Meeting have been growing and some of our new Attenders have now joined our 'Sharing Circles'. We have also held two meetings a month in Members homes in Newburgh and in Pitlochry. The Light Group, which includes Friends from other meetings, meets on one Sunday a month. We have held four all-age meetings for worship on five Sunday months. 'Being Friends Together' is an initiative from the Pastoral Care and Eldership team in Perth to help Friends to get to know one another better and so build our community. We have been holding short discussions after Meeting for Worship which have been well-attended. In August we organised a Witness for Peace at the Peace Pole in Rodney gardens and shared readings, stories, prayers and songs with members of other churches.

St Andrews Local Meeting:

Meeting for Worship continued throughout the year in which several visitors attended and often returned. Our children's number has diminished but older children have graduated to national Young Quaker activities. The Midweek Meeting offers an opportunity for students to attend and those with other weekend commitments.

Organised discussions over the year ranged from specific Quaker issues to consideration of world events. As a witness to our Peace Testimony, in early November we were able to distribute white poppies in the town centre which attracted considerable interest. Several members were actively involved in exploring the possibility of change within the Scottish Quaker community towards greater simplicity and sustainability of our Quaker structure.

The Meeting house continues to make space available to other organisations compatible with Quaker values.

Financial Review of 2024

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 £8925. (2023: £7480)

Each year Trustees review likely Area Meeting expenditure 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 £50,257 (2023: £52,469) Expenditure for the year was £43,242 (2023: £42,198). The surplus for the year was £7,015 (2023: £10,271)

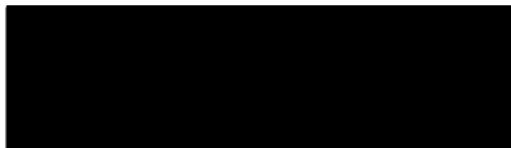
***Balance of
Reserves***

	<i>2024 Total</i>	<i>2023 Total</i>
Dundee LM	<u>£3,307</u>	<u>£3,060</u>
Perth LM	<u>£5,016</u>	<u>£4,095</u>
St Andrews LM	<u>£25,801</u>	<u>£21,399</u>
Area Meeting	<u>£8,925</u>	<u>£7,480</u>
Total	<u>£43,049</u>	<u>£36,034</u>

Reserves are set by the Area Meeting and three Local Meetings after determining spending commitments, cash flows, provision for future needs and potential risks. Thereafter, any surplus monies are donated to Britain Yearly Meeting to support Quaker work undertaken under its auspices.

There is uncertainty of the costs involved as Quakers in Scotland work towards creating a single Quaker SCIO in Scotland. Trustees therefore agreed to increase the reserve level for funds held at Area Meeting level, and not send a donation to Britain Yearly Meeting during the year.

Signed on behalf of all Trustees



, Clerk of Trustees

Date: 16 April 2025

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

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

Address:

Independent examiner's report on the accounts

V2

Charity name

The Religious Society of Friends – East Scotland Area Meeting

SC020698

Period start date

Day Month Year
01 01 2024

to

Period end date

Day Month Year
31 12 2024

1 to 10

(remember to include the page numbers of additional sheets)

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 (as amended). 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

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 view to be reached.

Date:

16 April 2025

*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.

© 2005 Blackwell Publishing Ltd *Journal of Internal Medicine* 258: 105–112

EAST SCOTLAND AREA MEETING
COLLATED ACCOUNTS for year 1 January 2024- 31 December 2024
RECEIPTS AND PAYMENTS

	Restricted £	Unrestricted £	2024 Total £	2023 £
Receipts:				
Interest	0.00	350.13	350.13	220
Rents	0.00	9052.00	9052.00	8948
Fundraising (Note 3)	350.95	0.00	350.95	1407
Legacies	0.00	0.00	0.00	
Grants received (Note 4)	1650.00	0.00	1650.00	1400
Donations (Note 5)	5118.06	33735.57	38853.63	40494
Other Material	0.00	0.00	0.00	
TOTAL RECEIPTS	7119.01	43137.70	50256.71	52469
Payments:				
Fundraising	350.95	0.00	350.95	1407
Governance costs	0.00	0.00	0.00	0
Publicity	0.00	0.00	0.00	
Administration	0.00	212.88	212.88	570
Charitable expenditure:				
Grants, Donations (Note 6)	6768.06	27214.48	33982.54	27030
Other (Note 7)	0.00	8695.63	8695.63	13191
Other Material				
TOTAL PAYMENTS	7119.01	36122.99	43242.00	42198
Receipts - Payments	0.00	7014.71	7014.71	10271
2024 Total	£			2023 total
Balance on 01 01 2024	36034.06			£
Receipts - Payments	7014.71			25763
Balance on 31 12 2024	43048.77			10271
				36034

STATEMENT OF BALANCE on 31 December 2024

	Restricted £	Unrestricted £	2024 Total £	2023 total £
FIXED ASSETS				
Meeting House (Note 8)			118000.00	118000
CURRENT ASSETS				
Cash		200.00	200.00	110
Bank		3207.18	3207.18	2960
Dundee LM	0.00	5015.51	5015.51	4085
Perth LM	0.00	25700.99	25700.99	21399
St Andrews LM	0.00	8925.09	8925.09	7480
Area Meeting	0.00			
Current Assets	0.00	43048.77	43048.77	36034
Total Assets			161048.77	154034

Treasurers report to Trustees

These financial statements have been prepared in accordance with the Terms of the Charities and Trustee Investment (Scotland) 2005 Act
They have been approved by all the Trustees and signed on their behalf

Date: 16/4/25

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)	2024 total	2023
	£	£
Dundee Meeting held specific events to raise funds for DFPT	350.95	730.00

Note 4: Grants (Restricted and unrestricted)	2024 total	2023
	£	£
Grant received from Camfield Trust	1650.00	1400.00

Note 5: Donations Received

	Dundee		Perth		St Andrews		Area meeting		2024 Total			2023
	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Total	Total
	£	£	£	£	£	£	£	£	£	£	£	£
Special Collections	767.80		1102.26		2648.00				4518.06	0.00	4518.06	4125
Donations to meeting		13005.00		5895.00		8314.70			0.00	27214.70	27214.70	28027
Tax reclaim		2415.00		930.00		2975.25			0.00	6320.25	6320.25	7308
Donations to DFPT	600.00								600.00	0.00	600.00	730
collections				168.88		31.74			0.00	200.62	200.62	304
TOTAL	1367.80	15420.00	1102.26	6993.88	2648.00	11321.69	0.00	0.00	5118.06	33735.57	38853.63	40494

Donations received in 2023 were £40,494 (including tax reclaim), of which £4,855 was treated as restricted funds

Note 6: Charitable Payments: Grants and Donations

	Dundee		Perth		St Andrews		Area meeting		2024 total			2023
	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	total	Total
	£	£	£	£	£	£	£	£	£	£	£	£
Conference costs									1650.00	303.57	1953.57	2168
Britain Yearly Meeting		6500.00		2000.00		9195					17695.00	16172
Scotland General Meeting									1571.91		1571.91	1898
Northern Friends Peace Board									700.00		700.00	770
Northern Friends Youth Events Trust									364.00		364.00	400
Donation to QDEG												50
Donation DFPT	600.00	6440.00									7040.00	730
Donations to meetings						140					140.00	437
Special Collections	767.80		1102.26		2648.00						4518.06	4125
Other											0.00	280
TOTAL	1367.80	12940.00	1102.26	2000.00	2648.00	9335.00	1650.00	2939.48	33962.54			27030

Note 7: Charitable payments: Other

	Dundee	Perth	St Andrews	Area Meeting	2024 Total	2023 Total
	£	£	£	£	£	£
Literature/publications	474.53	103.61	114.00		692.14	728
Property expenses	127.11	2243.00	4763.36	451.85	7585.32	9230
Hire of rooms for meetings					0.00	2451
Subscriptions					0.00	
Children's activities					0.00	
Activities: Other		61.04			61.04	651
Outreach	153.03	60.00	136.00		349.03	11
Miscellaneous	8.10				8.10	130
TOTAL	762.77	2467.65	5013.36	451.85	8695.63	13191

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

excluded from the income and expenditure within the accounts.

	Dundee	Perth	St Andrews	AM	2024 Total
	£	£	£	£	£
	-1540.00	-1540.00	-1820.00	4900.00	0.00

Note 10: Remuneration

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

Charity Number: SC 020698

Appendix to COLLATED ACCOUNTS. 1 January 2024 - 31 December 2024

Receipts and payments

	DUNDEE			PERTH			ST ANDREWS			AREA MEETING			COLLATED			
	restrict	unrestrict	Total	restrict	unrestrict	Total	restrict	unrestrict	Total	restrict	unrestrict	Total	restrict	unrestrict	Grand Total	
Receipts:																
Interest		89.46	89.46		9.77	9.77		220.46	220.46		30.44	30.44	0.00	350.13	350.13	220
Rents			0.00			0.00		9052.00	9052.00			0.00	0.00	9052.00	9052.00	8948
Fundraising (Note 3)	350.95		350.95			0.00			0.00			0.00	350.95	0.00	350.95	1407
Legacies			0.00			0.00			0.00			0.00	0.00	0.00	0.00	
Grants received (Note 4)			0.00			0.00			0.00			0.00	0.00	0.00	0.00	
Donations (Note 5)	1367.80	15420.00	16787.80	1102.26	6993.88	8096.14	2648.00	11321.69	13969.69	1650.00	0.00	1650.00	1650.00	0.00	1650.00	1400
Other Material			0.00			0.00			0.00		0.00	0.00	5118.06	33735.57	38853.63	40494
TOTAL RECEIPTS	1718.75	15509.46	17228.21	1102.26	7003.65	8105.91	2648.00	20594.15	23242.15	1650.00	30.44	1680.44	7119.01	43137.70	50256.71	52469
Payments:																
Fundraising	350.95		350.95			0.00			0.00			0.00	350.95	0.00	350.95	1407
Trustee Expenses			0.00			0.00			0.00			0.00	0.00	0.00	0.00	
Publicity			0.00			0.00			0.00			0.00	0.00	0.00	0.00	
Administration		19.79	19.79		74.99	74.99		24.10	24.10		94.00	94.00	0.00	212.88	212.88	570
Trading Payments			0.00			0.00			0.00			0.00	0.00	0.00	0.00	
Charitable expenditure:			0.00			0.00			0.00			0.00	0.00	0.00	0.00	
Grants and Donations (Note 6)	1367.80	12940.00	14307.80	1102.26	2000.00	3102.26	2648.00	9335.00	11983.00	1650.00	2939.48	4589.48	6768.06	27214.48	33982.54	27030
Other (Note 7)		762.77	762.77		2467.65	2467.65		5013.36	5013.36		451.85	451.85	0.00	8695.63	8695.63	13191
Other Material		0.00	0.00			0.00			0.00			0.00	0.00	0.00	0.00	
TOTAL PAYMENTS	1718.75	13722.56	15441.31	1102.26	4542.64	5644.90	2648.00	14372.46	17020.46	1650.00	3485.33	5135.33	7119.01	36122.99	43242.00	42198
Receipts - Payments	0.00			0.00			0.00			0.00			0.00	7014.71	7014.71	

Reconciliation of funds

	Dundee	Perth	St A	AM	TOTAL	
Balance on 01/01/24	3060.28	4094.50	21399.30	7479.98	36034.06	2023
Inter account transfers (Note 9)	-1540.00	-1540.00	-1820.00	4900.00	0.00	25763
Receipts	17228.21	8105.91	23242.15	1680.44	50256.71	0
Payments	15441.31	5644.90	17020.46	5135.33	43242.00	52469
Balance on 31/12/24	3307.18	5015.51	25800.99	8925.09	43048.77	42198
						36034

Represented by:

	Dundee	Perth	St A	AM	TOTAL	
Cash	100.00		100.00	0.00	200.00	2023
Bank	2149.64	5015.51	4169.31	6899.11	18233.57	110
Bank			16075.22		16075.22	27560
Building Society	1057.54		5456.46		6514.00	6340
Shared Interest Account				2025.98	2025.98	2024
Total	3307.18	5015.51	25800.99	8925.09	43048.77	36034