

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**SCOTTISH CHARITY NUMBER: SC019165**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2017**

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**YEAR ENDED 31 DECEMBER 2017**

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**YEAR ENDED 31 DECEMBER 2017**

## **TRUSTEES' REPORT**

This is the Annual Report for South East Scotland Area Meeting of the Religious Society of Friends (Quakers) for the year ended 31st December 2017.

### **INTRODUCTION**

Ten local groups of varying sizes meet for regular sessions of Quaker worship within South East Scotland. They also work together as an Area Meeting, responsible for Quaker witness in the area and for the general support of members of the Quaker communities, whether they are in formal membership of the Society of Friends or not. Two meeting houses (in Kelso and in the centre of Edinburgh) act as focal points not only for Quakers but for the wider community, their rooms and facilities being made available for community groups. Both worship and work are overseen by the whole community of Friends through Area Meetings for Church Affairs, at which the process of decision-making is guided by the Spirit.

This report gives some insight into Quaker activities in South East Scotland during 2017, as well as highlighting the main concerns of the Meetings and work that is undertaken to facilitate their running. Financially the Society is largely dependent on the voluntary donations of its members and attenders and their great generosity is warmly recognised.

We also hope that those that have used the Society's rooms during the year have found a peaceful haven in which they can pursue the purpose that has brought them to us.

### **PURPOSES AND ACTIVITIES**

#### **OBJECTIVES**

The charitable object of the Area Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in the area of South East Scotland and beyond, as laid down in Quaker Faith & Practice. The Area Meeting furthers the religious beliefs of its members, provides places where Quaker Meetings for Worship can be held within South East Scotland, maintains Quaker witness within this area and supports charitable objectives that witness to Quaker testimonies.

#### **PRINCIPAL ACTIVITIES**

The Area Meeting is the over-arching entity supporting Quaker worship and witness within South East Scotland. Quaker Meetings for Worship are open to the public and are held at:

- Edinburgh Quaker Meeting House (several meetings on Sundays and on weekdays)
- Kelso Quaker Meeting House (on Sundays)
- South Edinburgh and Polmont (each Sunday)
- Dunbar, Kirkcaldy, Peebles and Portobello/Musselburgh (twice each month)
- Penicuik and North Edinburgh (monthly).

### **ACHIEVEMENTS AND PERFORMANCE**

Meetings for Church Affairs (business meetings of the Area Meeting) were held on seven occasions during 2017. All members of the Religious Society of Friends as well as others who

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attend our Meetings for Worship are welcome to attend these meetings, at which subjects of general interest are explored, reports covering a variety of Quaker concerns are received, and decisions are made concerning the use of our various resources.

Following a review of the way in which we hold business meetings and how we can engage a greater number of our members and attenders in this aspect of our Quaker life, a revised pattern of meetings was arranged for 2017, with four whole day, all-age meetings being included in our programme.

Business matters during 2017 included the work of our General Meeting Parliamentary Engagement Officer on militarisation within society, a concern about economic justice through the possible introduction of Universal Basic Income, a consideration of issues relating to fracking for shale gas, and our work with prisoners, in particular, the availability of funds for newly admitted prisoners on remand. Individual Local Meetings have explored these and other themes through their own Meetings for Learning and study groups.

Area Meeting is in the process of agreeing memoranda of understanding with all its constituent local meetings. These memoranda list the tasks carried out in each meeting, along with the local meeting and area meeting responsibilities for them. During 2017, memoranda were agreed with Central Edinburgh, Kelso and East Lothian meetings. The remainder will be completed in 2018.

*Parliamentary and civil society engagement*

General Meeting for Scotland and Britain Yearly Meeting have collaborated in appointing a part-time Scottish Parliamentary Engagement Officer who started service on behalf of Quakers in Scotland in January 2015. Supported by her focussed advocacy work, we have continued to take forward a number of concerns during 2017:

- the influence exerted by representatives of the armed forces visiting our schools
- our opposition to the renewal of Trident;
- growing evidence about economic injustice in Scotland.

*Outreach at the Edinburgh Festival*

As in previous years, our most high-profile engagement in the life of the community was the use of the Quaker Meeting House in Edinburgh as “Venue 40” during the Edinburgh International Festival Fringe in August 2017. We hosted visiting theatre companies from around the world for three weeks, using volunteer staff drawn from our own Quaker meetings and from others in Britain. Funds raised have been shared among three charities: Mary’s Meals, Aid & Abet, and Quaker work in Britain.

*Building our communities*

Residential weekends for study and recreation were hosted at Wiston Lodge by South Edinburgh in Sep and by Central Edinburgh in Oct 2017.

*Our meeting houses*

The Area Meeting owns two meeting houses (located in the Edinburgh Old Town and in Kelso), both of which are hired out to community groups and voluntary organisations when they are not being used for Quaker activities. Each meeting house is seen not only as a base for the activities of the Society of Friends but also as a resource for the local community.

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Considerable effort is being made to reduce energy consumption in each, to maximise recycling and to use Fairtrade materials. There are plans for improving the Edinburgh building's heating and ventilation systems and the Kelso building's windows, though these were delayed while repair work was carried out on the lead roof of the Edinburgh building during 2017.

A review of the area meeting library housed in the Central Edinburgh meeting house took place during 2017. This concluded that changes should be made to create modern, welcoming library space which would be used in many ways, including as a resource centre. It is hoped to undertake this work in 2018.

The Area Meeting employs a number of staff to manage the Edinburgh meeting house. Our new managers, Sue Proudlove and Tony Wilkes, took over at the start of 2016.

*Donations and grants*

The Area Meeting is financially dependent on the voluntary contributions of those who attend its Meetings for Worship. These help to support the upkeep and development of the two meeting houses, as well as supporting the Meeting's charitable activities. The Area Meeting makes grants:

- for the work of the Religious Society of Friends within Britain and abroad (as funded through Britain Yearly Meeting);
- to General Meeting for Scotland as support for Scottish ecumenical and interfaith initiatives;
- for the support of the Scottish Parliamentary Liaison Officer (funded through General Meeting for Scotland);
- to its members and others to attend Quaker meetings and conferences;
- to support charitable work undertaken by its own members and for other charities undertaking work supported by the membership.

The Area Meeting has been the fortunate recipient of a legacy established as the John Wigham (Enjoyment) Trust. This makes grants to "deserving persons resident in Scotland who owing to straitened circumstances are unable to enjoy the usual pleasures of life, the purpose of such grants being to provide the recipients with some additional comfort or pleasure of an exceptional nature over and above the usual necessities of life." Well over a hundred grants have been distributed since 2002 to Quakers and non-Quakers from all over Scotland to enable them to experience some aspect of enjoyment in their lives.

**FINANCIAL REVIEW**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

**RESERVES POLICY**

The Area Meeting has examined the requirements to maintain free reserves and has agreed to try to build up its general reserves. Their primary purpose is to act as a contingency for repair work and property renovation and the trustees aim to hold about £100,000 to cover future major repairs to its two meeting houses. The Area Meeting's capital fund is built up and depleted periodically as new developments or refurbishments are undertaken.

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Major development of the Edinburgh meeting house, including the replacement of its windows, was undertaken in the period 2012-13, and this depleted the Capital Fund. We have been endeavouring to rebuild this reserve since then. However, the quinquennial inspection of the building undertaken in 2013-14 revealed the need to replace the flat galvanised zinc roof at the top of the building with a new lead roof. A major repair programme was undertaken during 2017, with most of the cost of this project being met by a number of generous external grants. The full cost including all fees has been added to the capital value of the building in this year's accounts. This includes both initial fees incurred in 2016 and an accrual of retention fees that were actually paid at the beginning of 2018. Cash flow during this period was greatly helped by a number of interest-free loans from members; most of these have now been repaid.

It remains our aim to rebuild our capital fund as resources permit, as a reserve for future work. In addition, at the end of 2017 a sub-group of trustees was asked to bring forward proposals for reducing Area Meeting expenditure or increasing income; this group reported in March 2018.

#### **FUNDS**

Restricted Funds are those where the donor has stipulated the use for which the funds may be used. Following review by the trustees, the funds at the disposal of Local Meetings have been confirmed as restricted funds. Unrestricted Funds are those which may be spent entirely at the discretion of the Area Meeting within the terms of its charitable aims. Funds which the Area Meeting has set aside for specific projects are treated as Designated Funds.

The land and buildings in Edinburgh and Kelso belonging to the Area Meeting were revalued professionally in 2014. They are included in the Balance Sheet at their market value at the date of these valuations in order to give a reasonable reflection of the charity's assets. It is the trustees' policy not to depreciate them but to revalue them at five-year intervals.

#### **FUNDING SOURCES**

The Area Meeting depends primarily on donations from its members to fund its activities. Such donations may be made for unrestricted purposes or for specific restricted purposes, for example, for the use of a Local Meeting, as directed by the donor. Donations income in 2017 was similar to that in recent years.

Following receipt of a large legacy for restricted purposes in 2016, another final payment was received in 2017. This was specifically for peace work with the request that this should be focussed through the Edinburgh Peace & Justice Centre. This small charity occupies premises beside the Edinburgh Quaker Meeting House, and the funds were transferred to it in 2018.

Income is received from letting out rooms in both meeting houses to external organisations (normally charities or community groups) when they are not needed for Quaker activity. The use of the Edinburgh property was reviewed in 2009, following which recommendations were prepared for the future development of the building to make it more attractive for letting, and to reduce its energy costs; many of these plans have now been realised.

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Following the good recovery in 2016, there has been a continuing increase in room lettings in 2017.

The Edinburgh Meeting House is used as a venue for the Edinburgh Festival Fringe each year, staffed by volunteers both from within the Area Meeting and from other Quaker meetings. Large numbers of members of the public attend the performances and utilise the opportunities that are offered for rest and refreshment. Income raised in this endeavour is used to support external charities as well as funding various aspects of Quaker activity.

#### **GRANT MAKING POLICY**

The Area Meeting continued to make substantial grants both to Britain Yearly Meeting and to General Meeting for Scotland during 2017. The Area Meeting has discussed the size of the grant that it makes each year to Britain Yearly Meeting in order to support Quaker work in Britain. There is a strong desire to increase the size of this grant, as long as this can be consistent with rebuilding the Area Meeting's reserves.

Other grants payable usually cover Quaker activities, though part of the income generated from the general public during the Edinburgh Festival each year is passed on as grants to external charitable organisations. Other non-Quaker as well as Quaker work is supported through special collections following local meetings for worship held on Sundays. Members and attenders may also specify that parts of their regular donations to the Area Meeting should be passed to Britain Yearly Meeting or to one of the Local Meetings (through a restricted Donations Fund).

#### **PLANS FOR FUTURE PERIODS**

The priority of the Area Meeting is to maintain and support its worshipping communities within the area of South East Scotland, encouraging the establishment of further groups whenever possible. It also has a responsibility to increase the profile of Quakerism within this area and it undertakes periodic outreach activities. It has been particularly rewarding to note the growth of several Local Quaker Meetings within the area over recent years, each providing regular opportunities for Quaker worship.

As noted above, members wish to increase the financial support that they offer both to Britain Yearly Meeting (for the general support of Quaker work) and to General Meeting for Scotland (for the support of its parliamentary work), and these objectives are kept under regular review.

There is also an on-going need to maintain all the Area Meeting's property to a high standard. There are plans for further improvement of the Edinburgh building to reduce still further the energy costs involved in heating it and to provide more adequate ventilation. Similarly, repair work to the windows and improved wall insulation are planned for Kelso Meeting House.

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**STRUCTURE GOVERNANCE AND MANAGEMENT**

**ORGANISATION AND AFFILIATION**

The Area Meeting is a constituent part of Britain Yearly Meeting of the Religious Society of Friends (Quakers). This is a Christian denomination founded in the seventeenth century. For charitable purposes, its principal objective is the advancement of religion.

*Quaker Faith and Practice* is regarded as the nearest equivalent of a governing document for the whole Religious Society, being a book of faith and practice constituting the Society's Christian discipline. It was first issued in manuscript form in 1738 and has been rewritten periodically. The most recent (fifth) edition was published in 2013.

Britain Yearly Meeting of the Religious Society of Friends currently contains 71 Area Meetings (as well as a number of General Meetings encompassing several Area Meetings). Membership of the Society is held within an Area Meeting and this is also the main charitable and accounting unit.

South East Scotland Area Meeting is one of four making up the General Meeting for Scotland. It contains 243 members (255 in 2016) worshipping in ten separate Local Quaker Meetings, of which the largest are Central and South Edinburgh with 109 and 38 members respectively. In addition, many non-members (known as 'attenders') regularly attend meetings for worship and participate fully in the life of the Society.

Decisions affecting the life and work of the charity are taken corporately by the membership within the context of a Meeting for Worship for business, God's will for the meeting being discerned without the need for voting when the meeting takes place within a spirit of worship. Minutes are approved at the conclusion of each item of business when unity has been reached.

**GOVERNANCE AND CHARITABLE TRUSTEES**

The Area Meeting adopted a governing document at a meeting held on 27 October 2007. Its trustees are all members of the Religious Society of Friends and are appointed under the terms of this governing document. They report regularly to sessions of the Area Meeting.

The Area Meeting also appoints office bearers (who are not trustees for the purposes of the Charities Accounts (Scotland) Regulations). They include a clerk and assistant clerk, a registering officer for marriages and members of an Area Meeting Nominations Committee. The Area Meeting treasurer is a trustee ex officio.

The process for the appointment of trustees is that names are brought forward by the Area Meeting's Nominations Committee; appointment is by minute of the Area Meeting in session. New trustees are given the Trustees' Committee's Terms of Reference and back copies of the committee's minutes, as well as the Handbook for Quaker Trustees, followed by briefing from committee members. In addition, new trustees are encouraged to attend a residential training course for Quaker trustees held at Woodbrooke Quaker Study Centre, Birmingham.



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**RISK MANAGEMENT**

An assessment has been made of the major risks to which the charity is exposed, and systems are in place to mitigate its exposure to major risks. This process is ongoing. Architects have undertaken quinquennial inspections of both meeting houses, that for Edinburgh being received by the trustees in early 2014 and that for Kelso in late 2015. These reports give the trustees warning of major issues as well as detailed information to assist them with any minor repairs that are required.

Area Meeting policies covering child protection, data protection, health and safety and food hygiene are in place.

**THE AREA MEETING'S RESPONSIBILITIES**

Law applicable to charities in Scotland requires the Area Meeting to prepare financial statements for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing its financial statements, the Area Meeting is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice for Charities (the Charities SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Area Meeting will continue in operation.

The Area Meeting has appointed a body of trustees as required by its 2007 governing document. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Area Meeting and which enable the trustees to report that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended), the Area Meeting's governing document, and Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

The trustees are responsible for safeguarding the assets of the Area Meeting and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**SCOTTISH CHARITY NUMBER:** SC019165

***PRINCIPAL OFFICE:***

The Quaker Meeting House, 7 Victoria Terrace, Edinburgh EH1 2JL

***ADVISERS:***

**Accountant**

Heather Hartman BA (Hons) CA

**Independent Examiner**

David Jeffcoat FCCA,  
Alexander Sloan (Chartered Accountants),  
50 Melville Street, Edinburgh EH3 7HF.

**Bankers**

Bank of Scotland,  
61 Leith Walk,  
Edinburgh EH6 8LS.

Triodos Bank,  
Deanery Road'  
Bristol BS1 5AS.

**Solicitors**

Balfour and Manson, 54-66 Frederick Street, Edinburgh EH2 1LS.

***OFFICE BEARERS (2017):***

Elizabeth Allen (Area Meeting Clerk)  
Alastair Cameron (Assistant Clerk)  
Mark Hutcheson (Treasurer)

***KEY MANAGEMENT PERSONNEL***

**Meeting House managers**

Anthony Wilkes and Sue Proudlove  
Michael Stokes

***TRUSTEES (during 2017 and at the time of signing this report):***

Kate Arnot	Elizabeth Law (to 31st Dec 2017)
Ian Beamish (from 1 Jun 2017)	Philip Lucas (from 1st Apr 2017)
Ann Forsyth	Brian Mayes (to 31 <sup>st</sup> Mar 2017)
John Harris (to 23 <sup>rd</sup> Jan 2017)	John Phillips (Clerk to 31 Dec 2017)
Mark Hutcheson	Rufus Reade (to 31 <sup>st</sup> Dec 2017)
Ken Jobling (Assistant Clerk from 1 <sup>st</sup> Jan 2017; Clerk from 1 <sup>st</sup> Jan 2018))	David Somervell
	Neil Turner (from 1 <sup>st</sup> Jan 2018)

Elizabeth Allen, Clerk to the Area Meeting (to 31st March 2018) attended the meetings of trustees.

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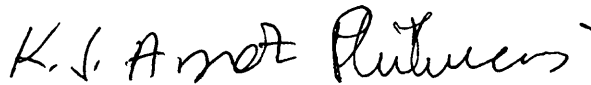
**YEAR ENDED 31 DECEMBER 2017**

This Report was approved by the trustees on 18<sup>th</sup> July 2018. It was signed on their behalf by Ken Jobling.

This Report and the Statement of Accounts for 2017 were presented to an Area Meeting held in Edinburgh on 14<sup>th</sup> August 2018 and the Clerk of the Area Meeting was authorized to sign them.



**Ken Jobling (Clerk to Trustees)**



**Kate Arnot and Philip Lucas (joint Area Meeting Clerks)**

**Date:** 14<sup>th</sup> August 2018

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF THE AREA MEETING**

I report on the financial statements for the year ended 31st December 2017 as set out on pages 13 to 26.

**Respective responsibilities of the Trustees and the Independent Examiner**

The 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 (as amended). The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 report***

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 2006 (as amended). 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 seeking explanations from you as 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. That 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounting Regulations (as amended); and

to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Accounting Regulations 2006 (as amended) 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.



David Jeffcoat FCCA  
Alexander Sloan  
50 Melville Street  
Edinburgh EH3 7HF

Date: 14/9/2018

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**STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Notes</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2017 £</b>	<b>2016 £</b>
<b>Income from:</b>					
Donations and legacies	2	191,154	33,965	225,119	225,455
Charitable activities	3	841	10,142	10,983	8,625
Other trading activities	4	129,808	56	129,864	118,995
Investment income		117	12	129	379
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		<b>321,920</b>	<b>44,175</b>	<b>366,095</b>	<b>353,454</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Raising funds	5	88,291	434	88,725	93,829
Charitable activities	6	101,194	84,032	185,226	138,465
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		<b>189,485</b>	<b>84,466</b>	<b>273,951</b>	<b>232,294</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income</b>		<b>132,435</b>	<b>(40,291)</b>	<b>92,144</b>	<b>121,160</b>
Gross transfers between funds		5,849	(5,849)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net incoming resources before other recognised gains / (losses)</b>		<b>138,284</b>	<b>(46,140)</b>	<b>92,144</b>	<b>121,160</b>
Losses on revaluation of fixed assets		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds for the year</b>		<b>138,284</b>	<b>(46,140)</b>	<b>92,144</b>	<b>121,160</b>
Total funds at 1 January 2017		908,038	163,797	1,071,835	950,675
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 December 2017</b>		<b>1,046,322</b>	<b>117,657</b>	<b>1,163,979</b>	<b>1,071,835</b>
		<hr/>	<hr/>	<hr/>	<hr/>

The charity has no other recognised gains or losses other than the result for the year as set out above. All activities of the charity are classified as continuing.

The notes on pages 15 to 26 form part of the financial statements.

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**BALANCE SHEET**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	12	970,780	859,391
<b>Current assets</b>			
Debtors	13	17,029	12,878
Short term deposits		90,510	120,047
Cash at bank and in hand		115,370	136,784
		<hr/>	<hr/>
		222,909	269,709
Creditors: Amounts falling due within one year	14	(29,710)	(57,265)
		<hr/>	<hr/>
<b>Net current assets</b>		193,199	212,444
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		1,163,979	1,071,835
		<hr/> <hr/>	<hr/> <hr/>
<b>Funds</b>			
<b>Unrestricted funds</b>	15		
General funds		39,805	7,602
Designated funds			
Property & Property Improvements		951,126	845,500
Fixtures and fittings		16,658	12,859
Various		38,733	42,077
		<hr/>	<hr/>
		1,046,322	908,038
<b>Restricted funds</b>	16	117,657	163,797
		<hr/>	<hr/>
		1,163,979	1,071,835
		<hr/> <hr/>	<hr/> <hr/>

These accounts were approved at an Area Meeting held on 14<sup>th</sup> August 2018 and signed by:



**Mark Hutcheson (Treasurer to Area Meeting)**



**Kerr Jobling (Clerk to Trustees)**

The notes on pages 15 to 26 form part of the financial statements.

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**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of accounting**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2016) – Charities SORP (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Religious Society of Friends (Quakers) South East Scotland Area Meeting meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

**Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was required. No restatements were required.

**Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the ability of the charity to continue as a going concern for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

**Income**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income from donations and legacies includes all income that is in substance a gift, made to the charity on a voluntary basis. This is included in full in the Statement of Financial Activities when receivable. Grants of a general nature, where entitlement is not conditional on delivery of a specified level of service, are recognised when the charity becomes unconditionally entitled to the grant. A legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.
- Income from charitable activities includes income earned both from the supply of services and from performance-related grants which have conditions that specify the provision of particular services to be provided by the charity. Grants where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

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**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**1. Accounting policies (continued)**

- Income from other trading activities includes income earned from both trading activities to raise funds for the charity and is recognised when receivable. The Quaker Meeting House in Edinburgh is used as a venue during the Edinburgh International Festival Fringe each year. Members from throughout the Area Meeting participate in all aspects of running this venue and the associated café, funds raised through and expended on behalf of this activity being accounted for in a separate Festival Committee account, a designated fund of the Area Meeting. In addition, funds are raised through sales for the public, including catering, within the Edinburgh Meeting House.
- Investment income is included when receivable.
- Acting as agent: The Area Meeting acts as agent in passing funds, received from the public for performances during the Edinburgh Festival Fringe, directly to performing companies. These transfers are not shown in the accounts.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

- Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It comprises expenditure incurred in advertising Quaker activities to the public and in selling items (such as refreshments) to the public in the Quaker meeting houses. The expenses shown are the cost of such items as well as the cost associated with using the meeting house as a venue during the Edinburgh Festival Fringe.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries including grant making. It includes both costs that can be directly attributed to such activities and those of an indirect nature necessary to support them including costs related to the governance of the charity.  
Grants payable are made in line with the objectives of the Area Meeting. The Area Meeting gives priority to Quaker bodies, but does consider grants to other organisations.

The value of services provided by volunteers has not been included in these accounts as the monetary value is not easily measured.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. They comprise the costs associated with employing the meeting house managers and with running the two Quaker meeting houses. The meeting houses support all Quaker activity within the Area Meeting and, in addition, they provide a facility for the use of local communities (through which they contribute to Quaker fundraising).

The bases on which support costs have been allocated are set out in note 7.



**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**1. Accounting policies (continued)**

**Fund accounting**

**Unrestricted funds** are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available for any purpose of the Area Meeting. The Area Meeting makes transfers for internal purposes between its funds; these are shown gross in the Statement of Financial Activities (SOFA) and in more detail in Notes 15 and 16.

**Designated funds** are unrestricted funds earmarked by the charity for particular purposes.

**Restricted funds** are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**Fixed assets**

- Land and buildings are shown at their market value at the date of their valuation with no adjustments for appreciation or depreciation. They are revalued at approximately five year intervals; the trustees do not believe that more frequent revaluation would be warranted.
- All capital expenditures over £250 are capitalised by the charity for its charitable purposes.
- Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows: Fixtures and fittings: - 20 % straight line.

**2. Donations and legacies**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Donations from members and other individuals	102,608	97,687
Legacies	32,000	126,768
Grants	90,511	1,000
	<hr/>	<hr/>
	225,119	225,455
	<hr/>	<hr/>

The income from donations and legacies totalled £225,119 (2016: £225,455) of which £191,154 was unrestricted (2016: £69,202) and £33,965 was restricted (2016: £156,253).

The charity benefits greatly from the involvement and enthusiastic support of volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**3. Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Income from Quaker activities	841	10,142	10,983	8,625
	<hr/>	<hr/>	<hr/>	<hr/>
	841	10,142	10,983	8,625
	<hr/>	<hr/>	<hr/>	<hr/>

The income from charitable activities in the year totalled £10,983 (2016: £8,625) of which £841 was unrestricted (2016: £219) and £10,142 (2016: £8,406) was restricted.

**4. Income from other trading activities**

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Room lettings	61,290	-	61,290	57,388
Letting catering	41,191	-	41,191	34,397
Festival venue fee income	20,272	-	20,272	18,272
Festival venue café/tea room sales	750	-	750	2,970
B & B income	379	-	379	637
Sales of books, foyer refreshments etc	5,926	56	5,982	5,331
	<hr/>	<hr/>	<hr/>	<hr/>
	129,808	56	129,864	118,995
	<hr/>	<hr/>	<hr/>	<hr/>

The income from other trading activities in the year totalled £129,864 (2016: £118,995) of which £129,808 (2016: 118,995) was unrestricted and £56 (2016: £nil) was restricted.

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**5. Analysis of expenditure on raising funds**

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Goods for sale at meeting house	20,465	-	20,465	17,640
Festival venue costs	12,551	-	12,551	14,117
Cost of sale items & tea room costs	385	-	385	3,134
Periodicals & PRS cost	278	-	278	100
Support costs of raising funds (note 7)	54,612	434	55,046	58,838
	<hr/>	<hr/>	<hr/>	<hr/>
	88,291	434	88,725	93,829
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The expenditure on raising funds in the year totalled £88,725 (2016: £93,829) of which £88,291 (2016: £93,791) was unrestricted and £434 (2016: £38) was restricted.

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**6. Analysis of expenditure on charitable activities**

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
<b>Grant Making:</b>				
Britain Yearly Meeting	26,250	10,415	36,665	33,069
General Meeting for Scotland	6,464	1,322	7,786	5,881
Northern Friends Peace Board	2,168	-	2,168	2,252
MAG International	-	150	150	1,125
Mary's Meals	1,250	-	1,250	-
Aid & Abet (SCHA)	1,250	-	1,250	1,100
Northern Friends Youth Events Trust	1,045	-	1,045	1,041
Peace & Justice Centre	60	50,025	50,085	-
Various grants < £1,000*	50	13,695	13,745	16,953
	<u>38,537</u>	<u>75,607</u>	<u>114,144</u>	<u>61,421</u>
<b>Quaker Activities:</b>				
Attendance at conferences & meetings	3,260	69	3,329	6,134
Bursary help (requested by overseers)	200	121	321	408
Committee expenses	1,449	605	2,054	1,126
Administration costs	97	183	280	595
Books, newsletters, publicity & outreach	1,707	434	2,141	2,163
Reg' & memb'ship of other org's	257	10	267	210
Activities within local meetings	922	942	1,864	2,600
Premises costs of local meetings	153	5,627	5,780	4,969
	<u>8,045</u>	<u>7,991</u>	<u>16,036</u>	<u>18,206</u>
<b>Support costs (see note 7)</b>	<u>54,612</u>	<u>434</u>	<u>55,046</u>	<u>58,838</u>
<b>TOTAL</b>	<u><u>101,194</u></u>	<u><u>84,032</u></u>	<u><u>185,226</u></u>	<u><u>138,465</u></u>

\*All grants were made to organisations, with the exception of expenditure of £930 from the John Wigham (Enjoyment) Fund, made to individuals under the terms of the bequest and £321 of Bursary help. Contributions by members of Local Meetings for Special Collections passed on £8,394 (2016: £6,811) for various charitable purposes.

The expenditure on charitable activities in the year totalled £185,226 (2016: £138,465) of which £101,194 (2016: £104,100) was unrestricted and £84,032 (2016: £34,365) was restricted.

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**7. Analysis of support and governance costs**

The charity initially identifies the costs of its support functions. It then identifies those costs that relate to the governance function. Governance costs and other support costs are apportioned separately between charitable activities and raising funds for the year. Refer to the table below for the analysis of support and governance costs and the basis of apportionment.

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<u>Meeting House expenses</u>		
Wages and salaries	52,273	50,332
Council tax and utilities	14,781	15,817
Repairs and maintenance	7,062	10,894
Building upgrades**	(3,000)	3,000
Professional fees **	(749)	1,799
Insurance	4,256	4,418
Cleaning	10,148	9,500
Office costs and minor purchases	6,832	5,192
Staff training and miscellaneous expenditure	1,238	2,242
 <u>Support of the Area Meeting</u>		
Accounting support	6,969	6,760
Independent examiner's fees (governance)	1,650	1,560
Other professional fees	450	360
Computing support, postage	491	604
Depreciation of fixed assets	7,691	5,198
	<hr/>	<hr/>
	110,092	117,676
	<hr/>	<hr/>
 50% allocation to raising funds (based on time)	55,046	58,838
50% allocation to charitable activities (based on time)	55,046	58,838
	<hr/>	<hr/>
	110,092	117,676
	<hr/>	<hr/>

**\*\*Building upgrades/professional fees:** Note that, as a result of capitalising the entire costs of the roof repair project in 2017, some costs classified as meeting house expenses in the previous year have been capitalised this year. This results in the apparent "refund" of fees indicated above.

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
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**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**8. Summary analysis of expenditure and related income for charitable activities**

	<b>Grant Making £</b>	<b>Quaker Activities £</b>	<b>2017 Total £</b>	<b>2016 Total £</b>
Costs	(114,144)	(71,082)	(185,226)	(138,465)
Income from Quaker activities	8,647	2,336	10,983	8,625
	<hr/>	<hr/>	<hr/>	<hr/>
Net cost funded from other income	(105,497)	(68,746)	(174,243)	(129,840)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**9. Net income for the year**

**This is stated after charging:**

	<b>2017 £</b>	<b>2016 £</b>
Depreciation	7,691	5,198
Independent examination fee	1,650	1,560
	<hr/>	<hr/>

**10. Staff Costs**

	<b>2017</b>	<b>2016</b>
The number of staff on a head count basis during the year was	13	13
	<hr/>	<hr/>
	<b>2017 £</b>	<b>2016 £</b>
<u>Staff costs comprise:</u>		
Salaries and wages	50,587	49,268
Employer's social security costs	-	-
Employer's pension costs	1,686	1,064
	<hr/>	<hr/>
	52,273	50,332
	<hr/> <hr/>	<hr/> <hr/>

No employee was paid a salary of more than £60,000 per annum in the current or previous years. The average number of full time staff (full time equivalents) was 2 (2016: 2).

Remuneration of key management personnel for the year, including pension contributions was £35,181 (2016: £34,900).

The office bearers were not paid remuneration, and one office bearer was reimbursed for postage totalling £188 (2016: postage £222).

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**11. Taxation**

As a charity, the Area Meeting is exempt from corporation tax on its charitable activities.

**12. Fixed Assets**

	Property/ improvements £	Fixtures & Fittings £	Total £
<b><u>Cost/valuation</u></b>			
As at 1 January 2017	845,500	70,666	916,166
Additions during year	105,625	13,455	119,080
Disposals	-	(6,105)	(6,105)
	<hr/>	<hr/>	<hr/>
As at 31 December 2017	951,125	78,016	1,029,141
	<hr/>	<hr/>	<hr/>
<b><u>Depreciation</u></b>			
As at 1 January 2017	-	56,775	56,775
Charge for year	-	7,691	7,691
Released on disposals	-	(6,105)	(6,105)
	<hr/>	<hr/>	<hr/>
Depreciation at 31 December 2017	-	58,361	58,361
	<hr/>	<hr/>	<hr/>
<b><u>Net Book Value</u></b>			
As at 31 December 2017	951,125	19,655	970,780
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
As at 31 December 2016	845,500	13,891	859,391
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The three Edinburgh properties were valued on 2 June 2014 by Ryden Property Consultants. They considered the market value of the properties to be £775,000 on this date. The Kelso property was valued on 25 April 2014 by Roger Dodd, Kelso. The market value was considered to be £70,500. The following summarises the values at the time of the valuations:

	Edinburgh Meeting House	Flat 4, 6 Upper Bow, Edinburgh	Flat 3F2, 6 Upper Bow, Edinburgh	Kelso Meeting House
Market valuation:	£410,000	£240,000	£125,000	£70,500

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**13. Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Debtors	14,150	10,363
Prepayments	2,879	2,515
	<hr/>	<hr/>
Total	17,029	12,878
	<hr/> <hr/>	<hr/> <hr/>

**14. Creditors: amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Creditors	10,026	10,609
Accruals	7,684	24,656
Loans:        Loans from members	12,000	22,000
	<hr/>	<hr/>
Total	29,710	57,265
	<hr/> <hr/>	<hr/> <hr/>

Loans from members: At 31 December 2017, £12,000 was outstanding (2016: £22,000). All loans are interest free and repayable on request within one month.

**15. Unrestricted Funds**

	<b>Balance at 1/1/17</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Loss on revaluation</b>	<b>Balance at 31/12/17</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
General account	7,602	101,403	(52,225)	(16,975)	-	39,805
Property account	845,500	-	-	105,626	-	951,126
Capital account	20,933	89,511	-	(101,877)	-	8,567
Festival account	880	22,398	(13,102)	(8,750)	-	1,426
Victoria Terrace	17,791	103,606	(114,214)	17,163	-	24,346
Kelso Meeting House	1,772	5,002	(3,158)	339	-	3,955
Committee account	701	-	(30)	(232)	-	439
Fixtures and fittings	12,859	-	(6,756)	10,555	-	16,658
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	908,038	321,920	(189,485)	5,849	-	1,046,322
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The general account is used for the main income and expenditure items of the Area Meeting. The property account represents the market value of property held and the value of any improvements work during the year.



**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

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**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**15. Unrestricted Funds (continued)**

The capital account is a designated account for legacies and donations received by the Area Meeting. It is used for major capital projects. A major roof repair project has begun during the year.

The Festival account is operated by the Festival Committee for the purpose of using the Edinburgh Quaker Meeting House as a venue during the Edinburgh Festival Fringe.

The Victoria Terrace account is for all transactions involved in running the Edinburgh Quaker meeting house, with the exception of its special use during the annual Edinburgh Festival.

The Kelso Meeting House is used for all transactions involved in running the Kelso Quaker meeting house.

The Committee account incorporates the funds of two small committees: Library Committee and the Sustainability Network. The Sustainability Network fund was closed during the year and the remaining funds transferred to the general fund.

Fixtures and fittings relates to the value of fixtures and fittings within the main meeting house at 7 Victoria Terrace.

For transfers between unrestricted and restricted accounts, see Note 16.

**16. Restricted Funds**

	Balance at 1 Jan 2017 £	Incoming £	Outgoing £	Transfers £	Balance at 31 Dec 2017 £
<b>John Wigham Trust</b>	9,199	1,212	(930)	(50)	9,431
<b>Local Quaker Meetings</b>	104,598	31,326	(21,899)	(5,799)	108,226
<b>Peace &amp; Justice Centre</b>	50,000	-	(50,000)	-	-
<b>Donations Fund</b>	-	11,637	(11,637)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	163,797	44,175	(84,466)	(5,849)	117,657
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The John Wigham (Enjoyment) Trust was established when the Area Meeting received a legacy during 2002 from the late John Wigham for the purpose of establishing a trust to provide grants to "deserving persons resident in Scotland who owing to straitened circumstances are unable to enjoy the usual pleasures of life". The trust was established by minute of South East Scotland Monthly Meeting in November 2002. Inland Revenue recognition of the charitable purposes of the Trust was given in 2003. Grants may be made from income and from capital. The Area Meeting appointed three trustees who started recommending the award of grants during 2004.

Funds contributed by members or collected for use in Local Quaker Meetings within the area of South East Scotland Area Meeting, and therefore not under the direct oversight of the Area Meeting itself, are shown as restricted. There are nine such funds, shown under the collective heading "Local Quaker Meetings".

The Peace and Justice Centre fund is a restricted legacy and was paid over to the Peace and Justice Centre in 2017.

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)  
SOUTH EAST SCOTLAND AREA MEETING**

**YEAR ENDED 31 DECEMBER 2017**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**16. Restricted Funds (continued)**

The Donations Fund contains donations made by members to be passed on for Quaker work outwith the Area Meeting.

**Transfers between restricted and unrestricted funds:**

Transfers: £5,849 was transferred from Local Quaker Meetings to the General Account for the purposes related to the running of 7 Victoria Terrace during 2017.

**17. Analysis of funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2017 Total £</b>	<b>2016 Total £</b>
Fixed assets	967,781	2,996	970,780	859,391
Current assets	108,248	114,661	222,909	269,709
Creditors	(29,710)	-	(29,710)	(57,265)
	<hr/>	<hr/>	<hr/>	<hr/>
	1,046,322	117,657	1,163,979	1,071,835
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**18. Related party transactions**

Related party transactions during the year are disclosed in note 10.