

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

Scottish Charity Number SC 012281

Receipts and Payments Account for the year ended 31st December 2021

	Notes and foot- notes	2021 General Fund £	2021 Restricted			2021 Totals £	2020 Totals £
			YF Link Weekends £	Fund for Healing £	Contribution to PEO post £		
			[1]	[2]	[3]		
RECEIPTS							
Voluntary receipts							
Quotas from constituent Area Meetin	A	4942.01				4942.01	14724.39
Grants received	B	9,300.00				9300.00	9,098.92
Donations		2,449.00			400.00	2849.00	1,575.42
Legacy (Auld)		0.00				0.00	0.00
Trading receipts							
Book of Members and Attenders		1729.00				1729.00	0.00
Investment income							
Bank interest (Triodos)		25.17				25.17	83.94
Receipts from Quaker activities							
Teenager & Family Weekends	G	560.00				560.00	155.00
Enquirers' Day (Weekend)		0.00				0.00	25.00
TOTAL RECEIPTS		19005.18	0.00	0.00	400.00	19405.18	25662.67
PAYMENTS							
Costs of generating funds							
		0.00				0.00	0.00
Trading items							
Book of Members and Attenders		1836.00				1836.00	0.00
Cost of charitable activities							
GM administrator: salary		5,392.64				5392.64	6,111.12
GM administrator: office expenses		140.90				140.90	968.67
Grants and subscriptions	C [4]	3,980.00				3980.00	5,080.00
Scottish Friend		1,805.34				1805.34	2,312.98
GM Meeting expenses(ZOOM acc)		143.88				143.88	0.00
GM: support for travel		0.00				0.00	136.64
Committees: PEWG; Noms etc.	D	321.27				321.27	275.34
Contribution to PEO salary	D	10000.00				10000.00	2500.00
Events for Friends/C&YP							
Teenager & Family Weekends	G	0.00				0.00	50.00
Enquirers' Weekend		0.00				0.00	0.00
Expenses of representatives	E	224.69				224.69	260.73
Expenses of office holders		0.00				0.00	0.00
Governance costs							
	F	850.39				850.39	1109.70
TOTAL PAYMENTS		24695.11	0.00	0.00	0.00	24695.11	18805.18
SURPLUS / (DEFICIT) FOR THE YEAR		-5689.93	0.00	0.00	400.00	-5289.93	6857.49
STATEMENT OF BALANCES							
Opening Balance 1st January		40704.76	652.30	1627.42	0.00	42984.48	36126.99
Surplus/deficit for the year		-5689.93	0.00	0.00	400.00	-5289.93	6857.49
Balance on 31st December		35014.83	652.30	1627.42	400.00	37694.55	42984.48
<u>These funds are represented by (31st December):</u>							
Co-op Bank current account, 31st December						6,911.41	12,375.36
Less cheques not yet presented						0.00	0.00
Triodos Bank deposit account, 31st December						30,634.29	30,609.12
Equals card (2021)	[5]					148.85	0.00
Less cheque not yet presented						0.00	0.00
Total held in bank accounts						37694.55	42984.48
OTHER ASSETS							
Office equipment: none							

These accounts were signed by the treasurer:

(Nigel Dower)

Nigel Dower (signed)

They were approved by the trustees on 9th May 2022 and signed by Martin Burnell on their behalf:

Martin Burnell (signed)

(Martin Burnell)

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

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Balance Sheet for the year ended 31st December 2021

	2021 £	2020 £
Current assets		
Debtors	0.00	0.00
Short-term deposits	30,634.29	30,609.12
Cash at bank	6,911.41	12,375.36
Cash in Equals account	148.85	0.00
Total current assets	37,694.55	42,984.48
Creditors		
Amounts falling due within one year	0.00	0.00
Net current assets	37,694.55	42,984.48
Funds		
Unrestricted funds		
General Fund	35,014.83	40,704.76
Restricted funds		
Young Friends Link Weekends	652.30	652.30
Fund for Healing	1,627.42	1,627.42
PEO post	400.00	0.00
TOTAL FUNDS	37,694.55	42,984.48

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 2021

note		2021	2020	
		£	£	
RECEIPTS				
A	<u>Quotas</u>			
	East Scotland AM	2/3 of original quota	823.17	1,627.45 <i>see brief notes</i>
	North Scotland AM	" plus £592.76 vired from 2020	737.87	3,161.39 <i>for explanation</i>
	South East Scotland AM	" plus 1131.22 vired from 2020	1,277.31	6,033.18
	West Scotland AM	2/3 of original quota	2,103.66	3,902.37
	Total		4,942.01	14,724.39
B	<u>Grants received</u>			
	Camfield Trust		1,400.00	1,500.00
	Britain Yearly Meeting		7,900.00	7,598.92
	Total		9,300.00	9,098.92
PAYMENTS				
C	<u>Grants and subscriptions</u>			
	Northern Friends Youth Events Trust		1,000.00	2,000.00
	Quaker Service, Ulster		250.00	250.00
	Scottish Churches Housing Action		500.00	500.00
	Scottish Churches Parliamentary Office		300.00	100.00
	AVP Scotland		0.00	300.00
	Faiths in Scotland Community Action Fund		600.00	600.00
	Edinburgh Peace & Justice Centre		300.00	300.00
	Jubilee Scotland		120.00	120.00
	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	180.00
	Scottish Peace Network		30.00	30.00
	Together Scotland		100.00	100.00
	Total		3,980.00	5,080.00
D	<u>GM groups etc.</u>			
	Nominations		0.00	111.94
	Parliamentary liaison FG		0.00	163.40
	Contribution to salary		10,000.00	2,500.00 <i>see brief notes</i>
	Options working group		321.27	<i>for explanation</i>
	Total		10,321.27	2,775.34
E	<u>Expenses of representatives</u>			
	ACTS, MfS, other Friends representing GM at various events		195.00	111.75
	purchase of computer for rep on BoDRC		29.69	148.98
	Total		224.69	260.73
F	<u>Governance costs</u>			
	Trustees' meetings		0.00	189.63
	Treasurers admin		0.00	0.00
	Thirtyoneeight		129.00	120.00
	Annual insurance for GM		591.39	590.07
	Information Commission registration		35.00	35.00
	Examining accounts		50.00	100.00
	Interview expenses (GM Administrator)		0.00	0.00
	Outreach (website)		45.00	45.00
	Bank of Scotland charge for closing QTAA account		0.00	30.00
	Total		850.39	1,109.70
G	<u>family weekend/enquirers day etc.:</u>			
	Fees received	see brief notes for expl	<u>Enquirers</u>	<u>Families</u>
	Bursary help to GM from AMs		0.00	0.00
	Expenses		0.00	0.00
	Deposits for teenager weekend 2022	deposit	0.00	50.00
			560.00	
	Income/expenditure		0.00	560.00
			25.00	105.00

FOOTNOTES TO THE ACCOUNTS

- [1] Scottish Young Friends' Link Weekends was historically funded through money put into a separate account called the Quaker Teenage Activity Account (QTAA). At the end of 2019 it was agreed that this account would be closed and its money transferred to the main GM account. It is shown in these accounts as a Restricted Fund kept for the purpose of funding these weekend activities. Deposits were received in December for an event in March 2022.
- [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 2021.
- [3] A local meeting made a donation of £400 specifically for the support of the PEO post. Donations from Meetings and individual Friends may well be made in future for such purposes so I have created a restricted category.
- [4] 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.
- [5] During the year it was agreed that we should set up a prepayment card for use by the GM Administrator, and this was set up

General Meeting for Scotland

Brief explanations (not being part of the accounts) for the 2021 Accounts

GENERAL NOTE

These accounts show the income received and the expenditure incurred during the twelve months, without correction for debts, credits, money paid in advance etc. at the end of the year. These accounts however reflect a very unusual year because of the pandemic as many of GM's activities either ceased or occurred online during the year. Expenditure was significantly less than what was budgeted for, though sources of income remained at a higher level. Three factors are most important in indicating the real state of the GM's finances.

a) The regular quota from AMs of £10,000 was clearly going to be significantly underspent in 2020, so trustees decided in October 2020 to return 30% of this to Area Meetings; for two AMs no money was actually returned and their portion of that 30% was indicated as transferred or vired across to 2021 (£1723.98). This means they needed to contribute less in 2021. Again during 2021, because there continued to be a much lower level of activity Trustees decided in October only to ask for 2/3 of the normal AM quota (the vired £1723.98 making the AM contributions come to £6665.99 i.e. 2/3 of the normal quota).

b) in 2020 AMs made a contribution of £6000 towards the funding of the PEO post which GM had planned to add to the £4000 drawn from the Jenny Auld legacy. However because of the pandemic this post was not filled until the autumn of 2020 so only £2500 of the normal £10,000 was actually transferred to BYM in the autumn when Andrew Tomlinson had taken up the post. The remaining £7500 was vired across to 2021 to cover most of the funding of the post in that year. Note that this is the last year of the formal agreement that GM funds the post (though in fact GM, backed by AM contributions, continues to provide funds for the post in 2022).

c) Deposits of £560 were received in December 2021 for the Teenage weekend in 2022.

So in reality if these monies are regarded as transferred to 2021 (for a) and b)) and 2022 (for c)) respectively, then instead of a deficit of £5289.93, we really have a surplus of £3374.05. This is slightly higher than the budgetted surplus of £1375.

It should be noted that in 2017 GM received a Legacy from the estate of Jenny Auld of £24,934: £12,000 of this was spent in 2018, 2019 and 2021 as GM's contribution to the PEO post and the balance of £12,934 is held in our Triodos deposit account for future use as discerned by GM.

RECEIPTS

There were three main categories of receipts: grants from BYM and the Camfield Trust; AM Quota contributions, and extra contributions from Friends in two AMs.

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 2021; it is produced every other year. AMs pay for the copies they order: most of the cost (£1836) is covered by these payments (£1729).

The Scottish Friend

The cost this year (£1805.34) is less than the previous year (£2312.98) but not as down as we had expected, given that Friends were encouraged to opt for getting it on-line instead.

Grants and subscriptions

These are agreed by General Meeting in session each year at its November meeting.

GM meetings

There were no costs for the arranging of GMs this year because they all occurred by ZOOM except the blended meeting in November in Edinburgh for which there was no charge.

GM Committees etc.

The three active committees are the Nominations Committee, the Parliamentary Engagement Working Group and the GM Committee itself. No expenses were incurred because of the pandemic.

TEENAGER & FAMILY WEEKENDS & ENQUIRERS DAY

In a normal year there would be three activities that GM would support and subsidise where necessary: the Family weekend, the Teenage Link Weekend and the Enquirers Day. The first did not take place and other two took place by ZOOM.

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, 2019, 2020 or 2021.

BANKS & BALANCE

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 were funded through a separate Bank of Scotland account ("Quaker Teenage Activity Account", or QTAA). However it was agreed in 2019 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. During the year it was agreed to open an account which would enable the GM Administrator to pay small expenses by use of a top-up card. This was set up with a company called Equals.