

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

**Scottish Charity Number SC 012281**

**Receipts and Payments Account for the year ended 31st December 2018**

|  | Notes<br>and<br>foot-<br>notes | 2018<br>General<br>Fund<br>£ | 2018 Restricted Funds<br>YF Link<br>Weekends<br>£ | Fund for<br>Healing<br>£ | 2018<br>Totals<br>£ | 2017<br>Totals<br>£ |
|--|--------------------------------|------------------------------|---|--------------------------|---------------------|---------------------|
| <b>RECEIPTS</b>  |                                |                              |   |                          |                     |                     |
| Voluntary receipts                                     |                                |                              |   |                          |                     |                     |
| Quotas from constituent Area Meetir                    | A                              | 16000.00                     |   |                          | 16000.00            | 16000.00            |
| Grants received  | B                              | 8576.65                      |   |                          | 8576.65             | 8367.62             |
| Donations  |                                | 1993.19                      |   |                          | 1993.19             | 673.80              |
| Legacy (Auld)  |                                | 0.00                         |   |                          | 0.00                | 24933.70            |
| Trading receipts                                       |                                |                              |   |                          |                     |                     |
| Book of Members and Attenders                          |                                | 0.00                         |   |                          | 0.00                | 1475.50             |
| Investment income                                      |                                |                              |   |                          |                     |                     |
| Bank interest  |                                | 87.36                        |   |                          | 87.36               | 25.27               |
| Receipts from Quaker activities                        |                                |                              |   |                          |                     |                     |
| Teenager & Family Weekends                             | G                              | 1100.00                      | 305.00  |                          | 1405.00             | 1830.00             |
| Enquirers' Day ( Weekend)                              |                                | 0.00                         |   |                          | 0.00                | 345.00              |
| <b>TOTAL RECEIPTS</b>                                  |                                | <b>27757.20</b>              | <b>305.00</b>                                     | <b>0.00</b>              | <b>28062.20</b>     | <b>53650.89</b>     |
| <b>PAYMENTS</b>  |                                |                              |   |                          |                     |                     |
| Costs of generating funds                              |                                | 0.00                         |   |                          | 0.00                | 0.00                |
| Trading items  |                                |                              |   |                          |                     |                     |
| Book of Members and Attenders                          |                                | 0.00                         |   |                          | 0.00                | 1489.02             |
| Cost of charitable activities                          |                                |                              |   |                          |                     |                     |
| GM administrator: salary                               |                                | 5034.02                      |   |                          | 5034.02             | 4878.31             |
| GM administrator: office expenses                      |                                | 549.85                       |   |                          | 549.85              | 801.21              |
| Grants and subscriptions                               | C [3]                          | 5090.00                      |   |                          | 5090.00             | 4550.00             |
| Scottish Friend  |                                | 2772.98                      |   |                          | 2772.98             | 2564.50             |
| Meeting expenses                                       |                                | 954.84                       |   |                          | 954.84              | 1057.80             |
| Committees   | D                              | 11234.15                     |   |                          | 11234.15            | 10629.90            |
| Events For Friends/C&YF                                | G                              |                              |   |                          |                     |                     |
| Teenager & Family Weekends                             |                                | 1960.33                      | 605.00  |                          | 2565.33             | 2227.10             |
| Enquirers' Weekend                                     |                                | 0.00                         |   |                          | 0.00                | 290.51              |
| Expenses of representatives                            | E                              | 898.60                       |   |                          | 898.60              | 1140.50             |
| Expenses of office holders                             |                                | 0.00                         |   |                          | 0.00                | 0.00                |
| Governance costs                                       | F                              | 1626.36                      |   |                          | 1626.36             | 1532.61             |
| <b>TOTAL PAYMENTS</b>                                  |                                | <b>30121.13</b>              | <b>605.00</b>                                     | <b>0.00</b>              | <b>30726.13</b>     | <b>31161.46</b>     |
| <b>SURPLUS / (DEFICIT) FOR THE YEAR</b>                |                                | <b>-2363.93</b>              | <b>-300.00</b>                                    | <b>0.00</b>              | <b>-2663.93</b>     | <b>22489.43</b>     |
| <b>STATEMENT OF BALANCES</b>                           |                                |                              |   |                          |                     |                     |
| Opening Balance 1st January                            |                                | 39107.29                     | 1033.65   | 1627.42                  | 41768.36            | 19278.93            |
| Surplus/deficit for the year                           |                                | -2363.93                     | -300.00   | 0.00                     | -2663.93            | -3979.59            |
| <b>Balance on 31st December</b>                        |                                | <b>36743.36</b>              | <b>733.65</b>                                     | <b>1627.42</b>           | <b>39104.43</b>     | <b>15299.34</b>     |
| <u>These funds are represented by (31st December):</u> |                                |                              |   |                          |                     |                     |
| Co-operative Bank current account, 31st Decem          |                                | 7982.58                      |   |                          |                     | 25487.88            |
| Less cheques not yet presented                         |                                | 0.00                         |   |                          |                     | -54.01              |
| Triodos Bank deposit account, 31st December            |                                | 30388.20                     |   |                          |                     | 15300.84            |
| Bank of Scotland current account ("QTAA")              |                                | 733.65                       |   |                          |                     | 1033.65             |
| Less cheque not yet presented                          |                                | 0.00                         |   |                          |                     | 0.00                |
| <b>Total held in bank accounts</b>                     |                                | <b>39104.43</b>              |   |                          |                     | <b>41768.36</b>     |
| <b>OTHER ASSETS</b>                                    |                                |                              |   |                          |                     |                     |
| Office equipment                                       | [4]                            |                              |   |                          |                     |                     |

**These accounts were signed by the treasurer:**

**(Nigel Dower)**

Nigel Dower (signed)

**They were approved by the trustees on 26 February 2019 and signed by Martin Burnell on their behalf:**

Martin Burnell (signed)

**(Martin Burnell)**

# ELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAN

Scottish Charity Number SC 012281

## Balance Sheet for the year ended 31st December 2018

|                                     | 2018<br>£       | 2017<br>£       |
|-------------------------------------|-----------------|-----------------|
| <b>Current assets</b>               |                 |                 |
| Debtors                             | 0.00            | 0.00            |
| Short-term deposits                 | 30388.20        | 15300.84        |
| Cash at bank                        | 8716.23         | 26521.53        |
| <b>Total current assets</b>         | <b>39104.43</b> | <b>41822.37</b> |
| <b>Creditors</b>                    |                 |                 |
| Amounts falling due within one year |                 | 54.01           |
| <b>Net current assets</b>           | <b>39104.43</b> | <b>41768.36</b> |
| <b>Funds</b>                        |                 |                 |
| <b>Unrestricted funds</b>           |                 |                 |
| General Fund                        | 36743.36        | 39107.29        |
| <b>Restricted funds</b>             |                 |                 |
| Young Friends Link Weekends         | 733.65          | 1033.65         |
| Fund for Healing                    | 1627.42         | 1627.42         |
| Economic Justice                    | 0.00            | 0.00            |
| <b>TOTAL FUNDS</b>                  | <b>39104.43</b> | <b>41768.36</b> |

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 2018**

| note            | 2018  | 2017             |                 |                  |
|-----------------|---|------------------|-----------------|------------------|
|                 | £   | £                |                 |                  |
| <b>RECEIPTS</b> |   |                  |                 |                  |
| A               | <u>Quotas</u>   |                  |                 |                  |
|                 | East Scotland AM  | 1980.09          | 2082.98         |                  |
|                 | North Scotland AM   | 3027.02          | 3044.35         |                  |
|                 | South East Scotland AM  | 5758.18          | 5905.58         |                  |
|                 | West Scotland AM  | 5234.71          | 4967.09         |                  |
|                 | Total   | <b>16000.00</b>  | <b>16000.00</b> |                  |
| B               | <u>Grants received</u>  |                  |                 |                  |
|                 | Camfield Trust  | 1400.00          | 1400.00         |                  |
|                 | Britain Yearly Meeting  | 7176.65          | 6967.62         |                  |
|                 | Joseph Rowntree Reform Trust  | 0.00             | 0.00            |                  |
|                 | Total   | <b>8576.65</b>   | <b>8367.62</b>  |                  |
| <b>PAYMENTS</b> |   |                  |                 |                  |
| C               | <u>Grants and subscriptions</u>   |                  |                 |                  |
|                 | Northern Friends Youth Events Trust   | 2000.00          | 1700.00         |                  |
|                 | Quaker Service, Ulster  | 250.00           | 250.00          |                  |
|                 | Scottish Churches Housing Action  | 500.00           | 500.00          |                  |
|                 | Scottish Churches Parliamentary Office  | 300.00           | 300.00          |                  |
|                 | Alternatives to Violence Project, Scotlan   | 300.00           | 300.00          |                  |
|                 | Faiths in Scotland Community Action Func  | 600.00           | 600.00          |                  |
|                 | Edinburgh Peace & Justice Centre  | 300.00           | 300.00          |                  |
|                 | Jubilee Scotland  | 240.00           | 0.00            |                  |
|                 | 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          |                  |
|                 | Total   | <b>5090.00</b>   | <b>4550.00</b>  |                  |
| D               | <u>GM committees etc.</u>   |                  |                 |                  |
|                 | Outreach (website)  | 0.00             | 45.00           |                  |
|                 | Nominations   | 180.70           | 195.70          |                  |
|                 | Parliamentary liaison   | 1053.45          | 389.20          |                  |
|                 | Contribution to salary  | 10000.00         | 10000.00        |                  |
|                 | Total   | <b>11234.15</b>  | <b>10629.90</b> |                  |
| E               | <u>Expenses of representatives</u>  |                  |                 |                  |
|                 | ACTS, Representative Friends  | 898.60           | 803.95          |                  |
|                 | Other representatives (2018 included above as representation covered differently) |                  | 336.55          |                  |
|                 | Total   | <b>898.60</b>    | <b>1140.50</b>  |                  |
| F               | <u>Governance costs</u>   |                  |                 |                  |
|                 | Trustees' meetings  | 936.45           | 763.05          |                  |
|                 | Treasurers admin  | 0.00             | 7.80            |                  |
|                 | Trustees' Conference  | 0.00             | 0.00            |                  |
|                 | Annual insurance for GM   | 594.91           | 593.76          |                  |
|                 | Information Commission registrator  | 35.00            | 70.00           |                  |
|                 | Examining accounts  | 60.00            | 60.00           |                  |
|                 | Total   | <b>1626.36</b>   | <b>1494.61</b>  |                  |
| G               | <u>Residential weekends:</u>  |                  |                 |                  |
|                 |   | <u>Enquirers</u> | <u>Families</u> | <u>Enquirers</u> |
|                 | Fees received   | 0.00             | 860.00          | 345.00           |
|                 | Bursary help from GM  | 0.00             | 240.00          | 0.00             |
|                 | Residential expenses  | 0.00             | 1531.33         | 290.51           |
|                 | Deposit (2019)  |                  | 429.00          | 1711.33          |
|                 | Income/expenditure  | <b>0.00</b>      | <b>-860.33</b>  | <b>54.49</b>     |
|                 |   |                  |                 | <b>-391.33</b>   |

**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 2018. In 2016 & 2017 there was a third Restricted fund, in that the Parliamentary Liaison Function Group received a grant from the Joseph Rowntree Reform Trust to support a public symposium on "Creating a Just Scotland" held in October 2016. Some the Residual funds (£275) were used for a further meeting in 2017, the rest (£158.55) was returned. This is noted here for historical reasons.
- [3] At its meeting in November 2016 GM approved a list of grants and subscriptions, which included £120 to Jubilee Scotland and a new grant to The Joint Committee on Religious and Moral Education. Delays in establishing contact with the former led in the end to its not being paid. In November 2017 a similar list was approved within an increase to the NYFET of £300 to £2000. £240 was paid to Jubilee Scotland being the delayed 2017 sub and the 2018 sub. It turned out that the JCRME was still not functioning in 2017 and no payment was paid.
- [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.

## General Meeting for Scotland

### Accounts for the year ended 31st December 2018

#### 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 an advanced payment of the deposit of £429 for the Family weekend and a retrospective payment of £120 to Jubilee Scotland.

#### RECEIPTS

##### Young Friends and Family Weekends

YF Link Weekends: One residential weekend was held in Edinburgh in October 2018.

A GM Families Weekend was held in Pitlochry in October 2018.

A Day/Residential Weekend for Enquirers did not take place in 2018 though one is planned for 2019.

#### PAYMENTS

##### Book of Members and Attenders

The last printed edition of the Book of Members and Attenders was distributed to Scottish Friends in the spring 2017 (next spring 2019).

##### Grants and subscriptions

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

##### GM meetings and conferences

The cost of arranging meetings of GM.

##### GM Committees etc.

The Function groups arrangement had been laid down at the end of 2017; 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.

#### 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. Young Friends Link Weekends are funded through a separate Bank of Scotland account ("Quaker Teenager Activity Account", or QTAA).

##### Final balance

The end-of-year balance of the GM General Fund (held in the Co-operative Bank and Triodos Bank) decreased by c. £2,360 during 2018. There would have been a larger deficit nearer the budgeted 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, most significantly, the addition of extra earmarked 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 31<sup>st</sup> December 2108.

### 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:** J. G. Mackay

**Date:** 26<sup>th</sup> April 2019

**Name:** GORDON MACKAY

**Relevant professional qualification(s) or body (if any):** MA (Hons) MEC, Ex Senior Lecturer in Business Studies at RGU

**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.*