



QUAKERS IN SCOTLAND

**The Religious Society of Friends (Quakers) in Scotland
SC054060**

**Trustees’ Annual Report and Accounts
Year ending 31 December 2025**

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Principal Office:

7 Victoria Terrace, EDINBURGH EH1 2JL

www.quakerscotland.org

The Religious Society of Friends (Quakers) in Scotland

Scottish charity number SC054060

Reference and administration details

Office bearers on date of approval of Trustees Annual Report		Date appointed
Adwoa Burnley	Clerk	20/09/2025
Pleasaunce Perry	Assistant clerk	20/09/2025
Kathryn Gulliver	Treasurer	07/06/2025
Bronwen Currie	Assistant Treasurer	

Trustees on date of approval of Trustees Annual Report		
Martin Burnell		26/02/2026
Malcolm Crosby		08/11/2025
Kathryn Gulliver	Ex-officio	07/06/2025
Peter Hancock		20/09/2025
Michael Hutchinson	Clerk	15/12/2025
Susan Mitchell		15/12/2025
Neil Turner		08/11/2025
Piers Voysey		08/11/2025
Susan Walton		15/12/2025
Robin Waterston		08/11/2025

Trustees who have completed their service		Date released
Elizabeth Allen		31/12/2025
Brian Ashley		31/12/2025
Adwoa Burnley		31/12/2025
Chris Holmes		07/02/2026
David Somervell		31/12/2025

Premises

Glasgow Meeting House, 38 Elmbank Crescent, Charing Cross, GLASGOW G2 4PS
 St Andrews Meeting House, 2 Howard Place, ST ANDREWS KY16 9HL
 Aberdeen Meeting House, 98 Crown Street, ABERDEEN AB11 6HJ
 100 Crown Street, ABERDEEN AB11 6HJ
 Quaker Burial Ground, Meadow Croft, Kinmuck, INVERURIE AB51 0NE
 Quaker Burial Ground, Kingswells, ABERDEEN AB15 8RX

Bankers

Bank of Scotland, 1 Munro Rd, STIRLING FK7 7SY
 Cooperative Bank
 Some Local Meetings also hold separate bank accounts.

Solicitors

Morton Fraser MacRoberts LLP, 9 Haymarket Square, EDINBURGH EH3 8RY

Independent Examiner

Wbg Services LLP, 168 Bath Street, Glasgow G2 4TP

The Religious Society of Friends (Quakers) in Scotland

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Structure, governance and management

Organisation

Quakers in Scotland is the primary administrative unit of the Religious Society of Friends (Quakers) in Scotland. It is a constituent part of Britain Yearly Meeting, which is the governing body for Quakers across Scotland, Wales and England. *Quaker Faith and Practice* is the book of discipline of Britain Yearly Meeting and is the key resource for Friends that combines Quaker perspectives on matters of faith and spirituality with reflection and guidance on what these mean in practical and organisational terms. It was first issued in manuscript form in 1738 and has been revised at periodic intervals. The most recent edition, the fifth, was published in 2013 and work is currently being undertaken by Britain Yearly Meeting in preparation for the next edition. An online copy is available at <https://qfp.quaker.org.uk>

Quakers in Scotland acts on behalf of Britain Yearly Meeting in such procedures as may be required by the Scottish Parliament and Scottish legal affairs.

Quakers in Scotland has 26 constituent Local Meetings and worshipping groups holding regular meetings for worship: Aberdeen, Aberfeldy, Argyll, Arran, Ayrshire, Castle Douglas, Dingwall, Dumfries, Dunblane, Dundee, Forres, Glasgow, Inverness, Islay & Jura, Lanark, Lochaber & Lorn, Milngavie, Mull & Iona, Nairn, Orkney, Perth, Shetland, Skye, St Andrews, Westray & Papa Westray and Wigtown.

Governing Document

Quakers in Scotland has a Governing Document, based on Quaker Faith & Practice, which is approved by the Office of the Scottish Charities Regulator (OSCR) and reviewed annually by trustees.

Trustees

Trustees are appointed in accordance with the Governing Document. The names of members are brought forward by the Nominations Committee and appointed by the membership of Quakers in Scotland at a business meeting. Current trustees are drawn from a number of the local meetings in Scotland.

Trustees are directed to the Governing Document; Trustees Terms of Reference; the Handbook for Trustees of Quaker Meetings and the OSCR Guidance for Charity Trustees. All of these are available on the internet.

The trustees meet at least six times per year and are responsible for ensuring compliance with charity law and other relevant legislation. The Annual Report and Accounts are approved at a meeting of the trustees and are then presented for acceptance by Quakers in Scotland in session.

Quakers in Scotland, subscribes to Thirty-One:Eight for guidance on safeguarding issues and is a member of the Association of Church Accountants and Treasurers for financial and governance guidance. Trustees attend relevant conferences and training courses to enable them to fulfil their duties.

Membership

Membership is open to anyone who supports, and is committed to furthering, the purposes of the Religious Society of Friends (Quakers) in Britain, who lives in Scotland or worships with Quakers in Scotland. A register of members is maintained by the Administrator.

The Religious Society of Friends (Quakers) in Scotland

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Structure, governance and management (continued)

Decision making

Quakers as a faith group of longstanding and tradition bring matters before the meeting in a spirit of worship and waiting on God's guidance. The members seek to find a way forward in unity as one body. The decision is then recorded by minute in the meeting and agreed by those present.

Other Committees

The Nominations Committee brings forward nominations for various posts and Quakers in Scotland makes the appointments.

The Parliamentary Engagement Working Group attends to Quakers in Scotland's engagement with political Issues, with the main focus being on providing guidance for the work of the Parliamentary Engagement Officer.

The Children and Young People representative coordinates activities involving Children and Young People, and this includes weekends for teenagers and families.

The Scottish Quaker Community Justice Working Group focuses on communicating the discerned Quaker view on community justice issues to Quakers and the wider community.

Quakers in Scotland Coordinating Group (QiSCG) continues to advise on simplifying the organisation of Quaker activity in Scotland.

Objectives and activities

Charitable purpose

The object of Quakers in Scotland is the furtherance of the religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain, in Scotland and beyond, as laid down in Quaker Faith and Practice.

Quakers in Scotland supports the spiritual development, religious beliefs and practice of its members and attenders. It enables Quaker Meetings for Worship to be held within Scotland. It maintains a Quaker witness and presence within the area. It provides public benefit by its provision of Meetings for Worship which are open to everyone.

Activities

Meetings for Worship are held regularly at various locations throughout Scotland. A number are also open to online participants. Meetings for Worship are typically advertised locally and details are available nationally through the websites of Quakers in Scotland (www.quakerscotland.org) and Britain Yearly Meeting (www.quaker.org.uk).

Meetings for Worship for Church Affairs (the business meetings) are held on six occasions during the year, enabling the members to meet together and be part of the decision-making process.

Quakers in Scotland has national responsibilities on behalf of The Religious Society of Friends (Quakers) in Britain to represent and advance the life and witness of Quakers in Scotland. It provides both a policy-making forum for the Religious Society of Friends in Scotland and a focus for the consideration of issues of concern and importance to the Society in Scotland. Quakers in Scotland represents the Religious Society of Friends in Scotland to the other Churches and other faiths, and to the Scottish Government and some other Scottish organisations.

The Religious Society of Friends (Quakers) in Scotland

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Objectives and activities (continued)

Activities (continued)

Quakers in Scotland currently owns 3 Meeting Houses which are available for hired use by community and voluntary groups when not required for Quaker activities. Volunteers and employed staff facilitate use of the building.

Quakers in Scotland fundraises from its members and others for the furtherance of its objectives, the maintenance of the Meeting Houses and to support the work of the Quakers in Scotland and the central work of the Society carried out by Britain Yearly Meeting.

Meetings for Worship Across Scotland

A number of Local Meetings and Worshipping Groups are in rural districts with scattered populations and potentially long travelling distances for those meeting in a venue. These Meetings can have quite small numbers of active Friends and all continue thoughtfully to evolve patterns of meeting to address their circumstances, sometimes using a blend of online as well as physically located meetings. For some this means a weekly on-line Meeting for Worship, for some meeting only once or twice a month, whilst others are able to meet in a physical venue weekly. Some are able to provide hybrid worship enabling those unable to travel to join online with those attending in the room.

At the end of 2025 there were 666 members and a further 638 (includes 62 children) not in membership who attend Quaker meetings for worship on a regular basis.

Achievements and performance

Across Britain, Quakers are going back to basics to create a simpler church, trimming processes and structures to get rid of what is unnecessarily burdensome, and retain what helps and supports our simple, radical, spiritual church. In Scotland, after many years of discernment the vision emerged of a single Quaker body that would free Friends from duplicated tasks, releasing creative energy for our spiritual life and witness, and bring the joy of being part of a wider family of Friends. In 2025 we made a start on this. Quakers in Scotland was set up and registered as a Scottish charity on 13th March. This is the first Annual Report of Quakers in Scotland (SC054060).

2025 has been a turning point for Quakers in Scotland. We have taken a bold and creative initiative to lay down what is familiar and bring in a new way of dealing with our church affairs. We have done this with a sense of adventure and slight trepidation. On 20th September, the Quaker responsibilities of General Meeting for Scotland transferred to Quakers in Scotland and on 8th November the Quaker area meeting responsibilities of East, North and West Scotland Area Meetings transferred to Quakers in Scotland. By the end of 2025, four of the six Scottish Quaker charities had laid themselves down.

Quakers do things carefully. We say that the means are the end in the making, and that the journey matters as much as reaching the goal. Many Friends from across Scotland have been walking on this journey, clearing the path as they go, and their preparative work helped the process of setting up Quakers in Scotland to go smoothly. Each step was supported by the Office of the Scottish Charity Regulator, our Britain Yearly Meeting staff, our lawyer, and knowledgeable, hard-working Friends, to ensure we followed correct process and met legal standards. Every step was designed to meet our charitable purposes and has brought us nearer to achieving our aim to build upon the strong connections between our local Quaker communities, uniting us as the Scottish Quaker voice.

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Achievements and performance (continued)

The wider use of technology for online meetings enables us to meet without the restrictions of geography and transport making being Friends together across Scotland easier than it would have been in the past. We continue to make it possible for Friends to join the meetings online, as well as offering opportunities for meeting with each other face-to-face.

Parliamentary Engagement Working Group (PEWG)

The Parliamentary Engagement Working Group works with and supports the Parliamentary Engagement Officer. Four new members were appointed bringing fresh energy to the group. 54 Friends receive the regular emails, enabling them to keep up to date and engage with the work.

Quakers in Scotland participate in a wide range of activities with other bodies within Scotland that reflect Quaker values and concerns.

In November, Quakers in Scotland joined the Scottish Peace Platform, an initiative to connect and co-ordinate Scotland's peace sector.

Working with Christian Aid and supported by Global Justice Now and Scottish Catholic International Aid Fund, text was drafted for a member's parliamentary motion and debate on Loss and Damage funding. Former First Minister Nicola Sturgeon submitted the motion, and led the debate in November 2025. The motion had wide cross-party support and Quaker asks were shared in the debate. As a result, funding from the Scottish Government is being extended for 3 projects, and in the January 2026 budget the international development budget was increased to £16 million, this includes a £1 million increase for the Humanitarian Emergency Fund.

In preparation for the 2026 election, the group worked with the Quakers in Scotland Community Justice Working Group (SQCJWG) on manifesto briefings, and two SQCJWG members joined them at meetings with Scottish Labour and the SNP, to discuss their 2026 manifestos. At the meeting with Lib Dem leader Alex Cole Hamilton, they were encouraged to focus on community justice and prison reform as recognised Quaker concerns. They also met with departing MSP Maurice Golden (Conservative) to discuss his insights and a shared concern for truth and integrity in parliament, as well as his work to improve citizens' engagement in democracy and to encourage cross-party work.

The Parliamentary Engagement Officer carried out regular advocacy work with partners including: Stop Climate Chaos Scotland on climate related matters; promoting the Peace and Justice Scotland event in November; Scottish Churches Parliamentary Office on election materials and the UK equivalent, Radar. The PEO and PEWG conveners continue to meet monthly with Christian Aid to share advocacy goals and stay informed so we can promote each other's events.

The ongoing work with Scottish Enterprise about the conditionality of their funding, especially to arms companies, has slowed but the group hope to pursue this work with Amnesty International, using reports on Human Rights aspects of arms funding and health links to carbon emissions.

The agreed priority areas of Climate Justice, Economic Justice and Peacebuilding were confirmed as ongoing for 2026-2028.

Scottish Quaker Community Justice Working Group (SQCJWG)

The Working Group has continued its work to further the Quaker testimonies of peace, equality and justice, seeking growing points to bring about a just and compassionate society, recognising that the inequalities and inadequacies in our society contribute hugely to the violence within it, the harms done, and offences committed.

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Achievements and performance (continued)

Scottish Quaker Community Justice Working Group (SQCJWG) (continued)

The group has contributed to giving evidence to the Sentencing Commission (October 2025) and heard Lauren Emmerson, from Children's and Young People Centre for Justice, speak on Restorative Justice, which is a particular Quaker interest.

The group furthered their work with the prison chaplaincy by offering an open zoom meeting during Prisoners Week. The event, chaired by the Very Reverend Andrew McLellan (a former moderator of the Church of Scotland and former Chief Inspector of Prisons), considered the need for penal reform, with talks from Emma Jardine from The Howard League for Penal Reform, and Kate Philbrick from SQCJWG. The event provided space for reflection, to shine a light on how justice can be delivered compassionately with a more creative and appropriate response to crime. The group felt that offering quiet spaces is maybe Quakers' greatest gift.

The group continue to meet with the Scottish Prison Service Chaplaincy Advisors and will assist with a retreat day for facilitator chaplains in late January 2026 on the theme of Sanctuary, to nourish and support their work during the current prisons crisis.

Arising from the chaplains' retreats last year, the group members have provided a monthly "Creative Listening" session at HMP Addiewell for a group of "elders", gathered by the prison chaplain. Group members feel they learn from these men who are living such confined lives, and hope that their offer of silent acceptance and peace in their noisy world is helpful. They hope this service might be extended to other prisons in the future.

To help respond to Scottish government consultations, and in preparation for Scottish elections in May 2026, the group produced written resource material for Quakers and others on 'a Quaker call for compassionate justice in Scotland'.

Themes are:

1. Prisons aren't working, our overcrowded prisons have social and financial costs.
2. There are effective and restorative humanising alternatives to prison and other ways of delivering justice.
3. Alternatives to (over-) imprisonment works elsewhere - why not in Scotland?
4. We need to consider social justice, our communities, and the causes of crime. Crime is a community issue, not just something about the offender.
5. How can Scotland change now?
6. Scotland has a track record of change.
7. The Quaker perspective.

Financial review

Overview of income and expenditure

The opening funds of Quakers in Scotland £467,093 were derived from the transfer of funds from the previous separate Quaker charities.

£48,609 from General Meeting for Scotland (SC012281)
£185,289 from North Scotland Area Meeting (SC017958)
£208,378 from West Scotland Area meeting (SC011234)
£24,817 from East Scotland Area Meeting (SC020698)

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Financial review (continued)

Overview of income and expenditure (continued)

These funds comprise of:

£85,622 are general funds for the purposes of Quakers in Scotland

£87,389 an endowment fund, North Scotland Quaker Trust

£941 of restricted funds received from the Camfield Trust

£115,213 are designated funds for specific purposes (Penny Selbie legacy £26,520, Property development £27,221, Spiritual Nurture, Community & Witness £60,733 and Disability fund £740)

£177,926 are designated funds for the local meetings

A further £26,852 has been received as contributions from members and attenders, room hire income and interest, bringing the total income received in 2025 to £493,945. There are no comparative figures available as the charity was only formed and registered in March 2025. Quakers in Scotland did not hold any funds until the existing charities decided to dissolve and to transfer all their assets and responsibilities to the new charity.

The property assets transferred are:

38 Elmbank Crescent, St Andrew's, GLASGOW G2 4PS	£250,000
2 Howard Place, ST ANDREW KY16 9HL	£650,000
98 Crown Street, ABERDEEN AB11 6HJ	£200,000
100 Crown Street, ABERDEEN AB11 6HJ	£216,000

Quaker Burial Ground, Meadow Croft, Kinmuck, INVERURIE AB51 0NE

Friends Burial Ground, Kingswells, ABERDEEN AB15 8RX

Bringing the fixed assets held by Quakers in Scotland at the end of 2025 to £1,316,000

Reserves Policy

The policy of Quakers in Scotland is to hold available reserves equivalent to four to six months' expected expenditure.

The available reserves at the end of 2025 were £72,467, this was in excess of the policy. However, given the expected legal and other professional fees involved in the restructuring and the current unknowns, we expect to draw on these funds in the near future and bring the amount more in line with the policy.

Quakers in Scotland hold a number of Designated and Restricted funds which are not included in the Available Reserves.

Investments Policy

Quakers in Scotland does not currently hold any investments but has prepared an investment policy for future use.

Funds

Restricted funds are those where the donor has stipulated the use to which the funds may be put.

Unrestricted funds are those which may be used entirely at the discretion of the organisation.

Designated funds are those which have been set aside for a specific project or part of the organisation. Local Meeting funds are designated funds.

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Financial review (continued)

Funding sources

The main source of funding is the contributions made by members and attenders. An annual contribution schedule provides guidance on the amounts required to fund the activities of the local meetings, the regional body (Quakers in Scotland) and the national body (Britain Yearly Meeting), and members contribute as they are able. An occasional source of funding is bequests from Friends, some of which are unrestricted and others are restricted.

Income is derived from hiring rooms in the meeting houses to external organisations (many being charity or community groups) when they are not needed for Quaker activity

Grant making policy

Quakers in Scotland contributes to Britain Yearly Meeting to help fund their general work in supporting Quaker witness and Quaker communities throughout the country. Britain Yearly Meeting provides technical support and training for those who serve their Meetings in specialised areas such as trustees, treasurers, clerks and registering officers as well as providing staff working in Scotland, namely the Parliamentary Engagement Officer and the Local Development Worker.

Ongoing viability

As we move forward as a new body bringing together the finances and skills of the previous charitable bodies, we are confident that the combined resources and commitment of Quakers throughout Scotland will provide a sound financial basis for the ongoing work of the organisation.

Plans for the Future

This report necessarily reflects the current period of organisational transition and reading it in conjunction with the Annual Reports and Accounts of General Meeting for Scotland, the four Area Meetings, and Dundee Friends Property Trust, will give a full picture of Quaker work in Scotland in 2025. We expect the focus of our 2026 report to shift to our broader work as a faith community.

The priority for Quakers in Scotland is to maintain and support its worshipping communities throughout Scotland, to enable our continued and active witness to Quaker testimonies and concerns and to increase the profile of Quakerism. In the coming year it is expected that particular attention will be given to:

- continued development of shared opportunities through which Friends and Local Meetings can support each other in spiritual growth, learning, community and witness;
- working with Friends across Scotland,
- discernment on how the life and witness of Quakers in Scotland is best served in the Local Meetings.

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Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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 the going concern basis unless it is inappropriate to presume that the charity will continue in business.

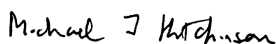
The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the 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 (FRS 102).

Approved by the trustees and signed on their behalf by:

Signed by:



509953CB55D248B...

Name: Michael Hutchinson, Clerk of Trustees

Date: 31 August 2026

The Religious Society of Friends (Quakers) in Scotland

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Independent Examiners Report for year ending 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 11 to 21.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity 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 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respects 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 8 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 by:

Jenna Fair

9C3428960B23495

Jenna Fair BA (Hons) ACCA

Wbg Services LLP

168 Bath Street

Glasgow

G2 4TP

Date: 31 August 2026

The Religious Society of Friends (Quakers) in Scotland

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Financial Statements for year ending 31 December 2025

Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
Incoming resources (Note 3)				
Income & endowments from:				
Donations and legacies	19,373	4,433	-	23,806
Other trading activities	1,217	-	-	1,217
Investments	1,196	-	633	1,829
Separate material items of income	378,763	941	87,389	467,093
Total	400,549	5,374	88,022	493,945
Resources expended (Note 4)				
Expenditure on:				
Charitable activities	16,143	4,433	222	20,798
Total	16,143	4,433	222	20,798
Net income before investment gains/(losses)	384,406	941	87,800	473,147
Net gains/(losses) on investments	-	-	-	-
Net income	384,406	941	87,800	473,147
Extraordinary items (Note 5)	(17,213)	-	-	(17,213)
Transfer between funds	-	-	-	-
Other recognised gains:				
Transfer of fixed assets for the charity's own use	900,000	-	416,000	1,316,000
Net movement in funds	1,267,193	941	503,800	1,771,934
Reconciliation of funds:				
Totals brought forward	-	-	-	-
Total funds carried forward	1,267,193	941	503,800	1,771,934

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Balance Sheet

		Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
Fixed assets					
Tangible assets	(Note 8)	900,000	-	416,000	1,316,000
Total fixed assets		900,000	-	416,000	1,316,000
Current assets					
Debtors	(Note 9)	20,415	761	-	21,176
Cash at bank and in hand	(Note 11)	369,146	2,603	87,800	459,549
Total current assets		389,561	3,364	87,800	480,725
Creditors	(Note 10)	22,368	2,423	-	24,791
Net current assets/(liabilities)		367,193	941	87,800	455,934
Total assets less current liabilities		1,267,193	941	503,800	1,771,934
Total net assets or liabilities		1,267,193	941	503,800	1,771,934
Funds of the Charity					
Endowment funds	(Note 12)			503,800	503,800
Restricted income funds	(Note 12)		941		941
Unrestricted funds	(Note 12)	1,267,193			1,267,193
Revaluation reserve					
Fair value reserve					
Total funds		1,267,193	941	503,800	1,771,934

These accounts were approved on 31 August 2026 and signed on behalf of all the trustees by:

Signed by:

Michael J Hutchinson

509953CB55D248B...

Michael Hutchinson (clerk of trustees)

Signed by:

Kathryn Gulliver

1D56CCA051924EA...

Kathryn Gulliver (treasurer)

The Religious Society of Friends (Quakers) in Scotland

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Notes to the accounts

Note 1. Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider the current funds and expected contributions provide sufficient resources for the immediate needs of the charity. They consider there are no material uncertainties about the ability of the charity to continue as a going concern for the foreseeable future.

Change of accounting policy

The financial statements have been prepared to give a 'true and fair' view according to the guidance of the reporting standards.

Changes to accounting estimates

There have been no changes to accounting estimates in this reporting period.

Prior year

There are no figures for prior year comparison as this is the first year of the charity, having been established and registered with the Office of the Scottish Charity Regulator OSCR in March 2026.

Note 2. Accounting policies

Income

All incoming resources are recorded in the Statement of Financial Activities once the charity is entitled to them and their monetary value can be measured reliably.

Grants and donations are fully recognised in the Statement of Financial Activities when they become receivable.

Legacies are acknowledged in the Statement of Financial Activities upon receipt of notification from the executor, provided the amount and any applicable conditions are known and can be fulfilled.

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Notes to the accounts

Note 2. Accounting policies (continued)

Income (continued)

Gift Aid income is recognised when a valid declaration has been received from the donor. The Gift Aid amount recovered is treated as part of the original gift and allocated to the same fund, unless otherwise stipulated by the donor or the terms of the appeal.

Expenditure

All expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without specified purpose.

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

Restricted funds are to be used for specific purpose as laid down by the donor.

Assets

Tangible fixed assets are valued at market value.

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Notes to the accounts

Note 3. Analysis of income

	Unrestricted funds	Restricted income fund	Endowment fund	Total funds
	£	£	£	£
Donations and legacies				
Donations	16,517	3,672	-	20,189
Gift Aid	2,856	761	-	3,617
Legacies	-	-	-	-
Grants	-	-	-	-
Total	19,373	4,433	-	23,806
Other trading activities				
Room let income	1,217	-	-	1,217
	1,217	-	-	1,217
Income from investments				
Rental income	1,174	-	633	1,807
Interest	22	-	-	22
	1,196	-	633	1,829
Separate material items of income:				
Transfer of funds from closing charities				
East Scotland Area Meeting	24,334	483	-	24,817
North Scotland Area Meeting	97,900	-	87,389	185,289
West Scotland Area Meeting	207,920	458	-	208,378
General Meeting for Scotland	48,609	-	-	48,609
	378,763	941	87,389	467,093
TOTAL INCOME	400,549	5,374	88,022	493,945

The Religious Society of Friends (Quakers) in Scotland

Scottish charity number SC054060

Notes to the accounts

Note 4. Analysis of expenditure

	Unrestricted funds	Restricted income fund	Endowment fund	Total funds
	£	£	£	£
Expenditure on charitable activities				
	16,143	4,433	222	20,798
Total	16,143	4,433	222	20,798
TOTAL EXPENDITURE	16,143	4,433	222	20,798

Note 5. Extraordinary items

Extraordinary items

Legal fees for the transfer of closing charities assets

17,213	-	-	17,213
17,213	-	-	17,213

Note 6. Fees for examination of the accounts

Independent examiner's fee

This is the first year of the charity therefore there are no fees for last year.

This year the fee will be £1,495

Note 7. Paid employees

The charity has one part time employee

Staff costs

Salaries and wages

2025 £
2,111
2,111

The office bearers and trustees were not paid remuneration in the year.

The Religious Society of Friends (Quakers) in Scotland

Scottish charity number SC054060

Notes to the accounts

Note 8. Tangible fixed assets

	Freehold land & buildings £	Total £
Cost or valuation		
At beginning of the year	-	-
Transfers of fixed assets	1,316,000	1,316,000
Disposals	-	-
Total	1,316,000	1,316,000
Net book value		
Net book value at 31 December 2025	1,316,000	1,316,000
Total	1,316,000	1,316,000

Six properties; four buildings and two burial grounds were transferred to Quakers in Scotland from the closing charities.

	98 Crown Street Aberdeen £	100 Crown Street Aberdeen £	38 Elmbank Crescent Glasgow £	2 Howard Place St Andrews £	Total £
Transfer valuation	200,000	216,000	250,000	650,000	1,316,000

The two burial grounds are heritage assets and no valuations were attached at transfer.

Note 9. Debtors and prepayments

	2025 £
Gift Aid	3,617
Transfers due	17,559
	21,176

Note 10. Creditors and accruals

	2025 £
Creditors	24,791
	24,791

The Religious Society of Friends (Quakers) in Scotland
Scottish charity number SC054060

Notes to the accounts

Note 11. Cash at bank and in hand

	2025
	£
Cash at bank and on hand	459,549
	459,549

The Religious Society of Friends (Quakers) in Scotland

Scottish charity number SC054060

Notes to the accounts

Note 12. Charity funds

Fund names	Balance brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance carried forward £
General fund	-	96,640	(24,325)	-	-	72,315
Property fund	-	-	-	900,000	-	900,000
Building fund	-	27,221	-	-	-	27,221
SNC&W fund	-	60,733	(80)	-	-	60,653
Penny Selbie fund	-	26,520	-	-	-	26,520
Disability fund	-	740	-	-	-	740
Dundee MH	-	1,425	-	-	-	1,425
Glasgow MH	-	24,492	-	-	-	24,492
St Andrews MH	-	11,892	(495)	-	-	11,397
Aberdeen LM	-	42,559	-	-	-	42,559
Argyll LM	-	823	(60)	-	-	763
Arran LM	-	184	-	-	-	184
Ayrshire LM	-	2,004	(259)	-	-	1,745
Castle Douglas LM	-	914	-	-	-	914
Dumfries LM	-	2,411	(390)	-	-	2,021
Dunblane LM	-	4,155	(498)	-	-	3,657
Dundee LM	-	2,834	(17)	-	-	2,817
Forres LM	-	1,280	-	-	-	1,280
Glasgow LM	-	62,954	(2,628)	-	-	60,326
Glasgow JM fund	-	2,743	-	-	-	2,743
Glasgow GFAH fund	-	719	-	-	-	719
Inverness LM	-	5,059	(28)	-	-	5,031
Inverness P&S	-	8,869	(3,763)	-	-	5,106
Islay & Jura LM	-	61	-	-	-	61
Lanark LM	-	1,578	(445)	-	-	1,133
Lochaber & Lorn LM	-	1,127	-	-	-	1,127
Milngavie LM	-	1,501	(100)	-	-	1,401
Mull & Iona LM	-	478	(20)	-	-	458
Orkney LM	-	1,262	-	-	-	1,262
Perth LM	-	5,063	(200)	-	-	4,863
Shetland LM	-	863	-	-	-	863
St Andrews LM	-	298	-	-	-	298
Wigtown LM	-	1,147	(48)	-	-	1,099
	-	400,549	(33,356)	900,000	-	1,267,193

The Religious Society of Friends (Quakers) in Scotland

Scottish charity number SC054060

Notes to the accounts

Note 12. Charity funds (continued)

The **General fund** is used for the main income and expenditure items of the charity.

The **Property fund** represents the market value of property held.

The **Building development fund** is designated for improvements to buildings used for the charitable purposes.

The **Spiritual Nurture, Community and Witness SNC&W fund** is legacy funds designated for supporting the spiritual life, learning, community and witness of Friends.

The **Penny Selbie fund** is legacy funds designated to sustain fellowship, education and ministry amongst Friends in the North of Scotland.

The **Disability fund** is available to increase accessibility.

The **meeting house MH funds** are used for income and expenditure specific to the particular meeting house, including staffing and support costs where relevant.

The **local meeting LM funds** these are funds managed by local meetings and are designated for use by the individual local meetings for charitable purposes.

Restricted funds

Fund names	Balance brought forward	Income	Expenditure	Transfers	Gains and losses	Balance carried forward
	£	£	£	£	£	£
Camfield Trust grant	-	941	-	-	-	941
BYM donations fund	-	4,433	(4,433)	-	-	-
	-	5,374	(4,433)	-	-	941

The **Camfield Trust grant** is restricted to the purposes of the individual grant applications.

The **Britain Yearly Meeting donations fund** contains contributions made by members to be passed on for Quaker work done on our behalf by Britain Yearly Meeting, the national body of the Religious Society of Friends (Quakers) in Britain.

Endowment funds

Fund names	Balance brought forward	Income	Expenditure	Transfers	Gains and losses	Balance carried forward
	£	£	£	£	£	£
NSQT	-	88,022	(222)	416,000	-	503,800
	-	88,022	(222)	416,000	-	503,800

The Religious Society of Friends (Quakers) in Scotland

Scottish charity number SC054060

Notes to the accounts

Note 12. Charity funds (continued)

The **North Scotland Quaker Trust fund NSQT** is an endowment fund used for the income and expenditure relating to the properties of the endowment fund, and other specified purposes.

QUAKERS IN SCOTLAND

Quaker Meeting House
7 Victoria Terrace
Edinburgh
EH1 2JL

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Dear Sirs

LETTER OF REPRESENTATION

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's accounts for the year ended 31 December 2025.

1. We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your independent examination, to the best of our knowledge and all the transactions undertaken by the charity have been reflected and recorded in the accounting records. All other records and related information, including minutes of all meetings, have been made available to you.
2. The financial statements are free of material misstatements including omissions.
3. We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
4. The charity has no liabilities or contingent liabilities other than those disclosed in the accounts.
5. All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.
6. There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
7. To the best of our knowledge and belief, the charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees nor to guarantee or provide security for such matters.
8. We confirm that we have disclosed to you all related party transactions relevant to the charity and that we are not aware of any further related party matters that require disclosure in order to comply with the requirements of charities legislation, the Statement of Recommended Practice for charity accounts or accounting standards.
9. The charity has not contracted for any capital expenditure other than as disclosed in the accounts.

10. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the financial statements.
11. We are not aware of any irregularities, including fraud, involving management or employees of the charity. No allegations of such irregularities, including fraud, have come to our attention.
12. We confirm that we have told you of all laws or regulations that are central to the charity's ability to conduct its business and confirm that there have been no material breaches.
13. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

We confirm that the above representations are made on the basis of enquiries of staff with relevant knowledge and experience (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed by:

Michael J Hutchinson

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Trustee

Date: 31 August 2026