

Registered number
SC 036528

Friends World Committee for Consultation - Europe & Middle East Section

Report and Accounts

31 December 2025

TC Group
4 Office Village
Peterborough
PE7 8GX

Friends World Committee for Consultation - Europe & Middle East Section

Report and accounts

For the Year Ended 31 December 2025

Contents

Pages

Reference & Administrative Information	1
Report of the Executive Committee	2 – 11
Report of the Independent Examiner	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 – 19

**Friends World Committee for Consultation - Europe & Middle East Section
Reference & Administrative Information for 2025**

Scottish Charity number: SC 036528
Address of Principal Office: PO Box 18578, Birmingham. B30 9GH
Website address: fwccemes.org

Executive Committee members (trustees) in 2025:

Lena Froese, EMEYF & German YM	
Magdalena Gadomska, Central European YM	Assistant Treasurer
Will Haire, Ireland YM	
Paul Holdsworth, Belgium & Luxembourg YM	
Annie Janssen, German YM	
Ethel Livermore, Britain YM	Clerk
Peter Spreij, Netherlands YM	Treasurer

Staff in 2025:

Michael Eccles, Britain YM	Executive Secretary
Julia Walloch, Vienna Worship Group, German YM	Communication & Networking Coordinator

Bankers:

CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4TA	Triodos Bank UK Deanery Road Bristol BS1 5AS	Wise Avenue Louise 54/S52 1050 Brussels Belgium
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Accountants:

TC CH LTD, 4 Office Village, Forder Way, Cygnet Park, Hampton, Peterborough, PE7 8GX

Independent Examiner:

TC CH Limited

Investment Managers:

Rathbone Greenbank Investments, Prince Street, Bristol BS1 4PS

What is FWCC?

The Friends World Committee for Consultation was established at the Second World Conference of Friends held at Swarthmore, Pennsylvania, in 1937. The concept of a world organisation to express the sense of world fellowship of Friends arose as an important part of the evolution of the Religious Society of Friends in the first two decades of the twentieth century. This tentative

development gained impetus from the 1920 Friends World Conference in London and the Young Friends Gathering at Jordans, England, held in the same year. No other organisation exists which links together Yearly Meetings around the world. Authority within the Religious Society of Friends lies at the Yearly Meeting and Monthly Meeting/church level, leaving these groups potentially in isolation. Hence the vision arose of an organisation to keep Friends connected and in touch with each other across the diverse spectrum of the Society.

FWCC was established to be a channel of communication among Friends, helping us to explore and nurture our identity as Quakers so that we can discover and be faithful to our true place in the world as a people of God. The current mission statement is: *answering God's call to universal love, FWCC brings Friends of varying traditions and cultural experiences together in worship, communications, and consultation, to express our common heritage and our Quaker message to the world.*

Representatives appointed by affiliated Yearly Meetings and groups gather at World Plenary Meetings (WPMs) every few years. Between WPMs, the Central Executive Committee, which is broadly representative, meets regularly to continue FWCC's decision-making processes and to guide staff. The FWCC World Office is a registered charity in Britain and supports worldwide communications for Friends and the work of the Sections. It also represents Friends within non-Quaker international organisations such as the United Nations.

In 2012, FWCC held the 6th World Conference of Friends at Kabarak University, Nakuru, Kenya, on the theme **"Being Salt and Light: Friends living the Kingdom of God in a broken world."** Almost 900 Friends attended from some 52 countries.

In 2016, a WPM was held in Pisac, near Cusco, Peru, from 19-27 January. The theme was **"Living the Transformation: Creation waits with eager longing for the revealing of God's children (Romans 8:19)."**

In 2024 a WPM was held near Johannesburg in South Africa from the 5-12 August. The theme was **"Living the spirit of Ubuntu: Responding with hope to God's call to cherish creation – and one another: For I know the thoughts that I think toward you, says the Lord, thoughts of peace and not of evil, to give you a future and a hope – Jeremiah 29:11 (New King James Version)"**. This was the first hybrid World Plenary Meeting held by FWCC, with around 250 Friends participating at the venue and over 250 participating online including many at 'hubs' where Friends gathered in meeting houses or churches to join online.

See: fwcc.world/epistle-of-world-plenary-meeting

WPMs are held every 6 to 10 years and the next one will take place in 2030. An online Global Conference of Friends will take place in 2027.

Read more about the work of the FWCC World Office here: fwcc.world

FWCC-Europe & Middle East Section

The Europe & Middle East Section (EMES) of the Friends World Committee for Consultation (FWCC) was established in 1938 and is the collective body for Quaker meetings in Europe and the Middle East. All the members, yearly meetings and groups affiliated to EMES are members of FWCC. We publish a newsletter, *Among Friends*, three times a year and send out regular news emails to subscribers. A small Executive Committee, assisted by the Executive Secretary and the Communication & Networking Coordinator, ensures good communication within the Section and with other Quaker bodies and individual Friends. Each year EMES organises an Annual Meeting and Peace & Service Network Annual Gathering and regular online events for Representatives & Roleholders, the Peace & Service Network, the EMES Youthgroup for 14-18 year old Young Friends and for International Members and isolated Friends. EMES is a member of Church and Peace and is an Organisation in Partnership of the Conference of European Churches.

EMES has a 10-year strategy which *envisages a thriving, vibrant, inclusive, all-age, spiritual community of Friends in Europe and the Middle East, woven together in transformative faith and love, working and connecting with others, listening to the Spirit, actively living out our Quaker testimonies of truth and integrity, equality and community, simplicity, peace, and care for the earth and the environment.*

You can read more about EMES including our 10 year strategy on our website: fwccemes.org/emes

EMES consists of 13 Yearly Meetings, 1 Monthly Meeting, a number of recognised meetings and worship groups and some isolated Quakers. There are approximately 25,000 Quakers in the affiliated meetings in the Section (this figure includes members, attenders and children, and is based on the information provided by meetings in early 2026). We are in contact with Evangelical Friends Church International who maintain their own congregations in Croatia, Hungary, Ireland, Romania, Serbia.

Europe & Middle East Young Friends (EMEYF) is a well-established, autonomous organisation operating within the Section: emeyf.org

EMES activity in 2025

2025 was another busy year for EMES. Our work continues to bring Friends together, mostly through online connections but also at our events held at different locations around the Section. Friends in Europe and the Middle East feel better connected through these opportunities for fellowship and worship together. We are building an all age community of Friends.

In May we held our Annual Meeting in Warsaw and online and in October our Peace & Service Annual Gathering met in Paris and online. Each month we hold online gatherings for our Representatives & Roleholders, for our Peace & Service Network and for our Youthgroup. Our roleholders gather monthly for worship and we jointly host several online meetings for worship

each week with Woodbrooke. Our international members and isolated Friends gatherings are held three times a year.

2025 has again been a difficult year for many people in our region; the war in Ukraine has continued and although there is now a fragile ceasefire of sorts in Gaza, life there continues to be very difficult. We continue to stay in touch with the small Friends' groups in these countries offering them support while Friends from across our region and from further afield continue to work for peace. Our weekly meeting for worship to pray for peace every Tuesday afternoon has continued to meet; a small group of very committed Friends regularly attend. During the year EMES staff and Friends giving service made pastoral visits to Friends and meetings in the Baltic States, the Middle East and Ukraine.

This year we hosted one of four global meetings for worship held by the four FWCC Sections; over 100 Friends joined us for worship and to hear prepared ministry from Friends in Austria, Finland & Ireland.

We regularly add new stories to the news page of our website: fwccemes.org/news

War in Europe and the Middle East

During 2025 the war and violence in Ukraine and Gaza continued. EMES holds a weekly meeting for worship to pray for peace each Tuesday, with a regular attendance of around 20 Friends from around the world. We also maintain contact with the small Quaker communities in the countries affected by the wars. Read more about the peace worship here: fwccemes.org/calendar/peace-worship.

Executive Committee

The Executive Committee (EC) acts as the EMES trustees and met five times during 2025. They had two weekend meetings, one online in February and one in Vienna in September. These weekend meetings allow for more in-depth decision making.

The EC is responsible for the work of EMES and monitors progress made on the workplan and priorities agreed at each Annual Meeting. They also approve grants to the Spiritual Growth Fund.

There were no changes in the membership of the EC in 2025.

EC members in 2025

Lena Froese, EMEYF

Magdalena Gadomska, Central European YM (Assistant Treasurer)

Will Haire, Ireland YM

Paul Holdsworth, Belgium & Luxembourg YM

Annie Janssen, German YM

Ethel Livermore, Britain YM (Clerk)

Peter Spreij, Netherlands YM (Treasurer)

Minutes of EC meetings are made available to EMES Representatives and are available from the EMES office on request.

Staff

Executive Secretary: Michael Eccles, Britain YM

Communication & Networking Coordinator: Julia Walloch, Vienna Worship Group

Representatives

All Yearly Meetings, Monthly Meetings and meetings in the Section appoint representatives to FWCC-EMES. Details of this are outlined in the EMES constitution. Representatives usually serve for three years and can be reappointed once. All representatives are invited to attend the EMES Annual Meeting and monthly online Representatives & Roleholders Gatherings. These online monthly gatherings help to build and maintain our community and mean that when we do meet in person, Friends already know each other and are able to communicate at a deeper level more quickly. EMES roleholders meet for worship once a month also.

Annual Meeting

In early May EMES representatives, and other Friends, met in Warsaw and online and considered the theme: *How do we live together as a community of Friends in Europe & the Middle East?*

Almost 80 Friends gathered at the meeting (both in Warsaw and online). We provided Russian interpretation online and Polish interpretation in Warsaw, which enabled us to include several Polish Friends who otherwise could not have participated. Our speaker was Emily Provance of New York YM, who used Acts 15 as a basis to speak to our theme. During the meeting we reaffirmed our sustainability policy. We provided interpretation into Polish (in Warsaw) and Russian (online) at the AM. Read the AM epistle here: fwccemes.org/news/emes-annual-meeting-2025-epistle.

Our AM in 2026 will be held online on the 28-30 May.

Pastoral visits

During 2025 we made three pastoral visits to Friends. In April the Executive Secretary and Clerk joined a group from Friends United Meeting on a 10 day visit to Ramallah, Palestine and Brummana, Lebanon. They got to know staff and students at the Friends schools there, and spent time with local Friends who often feel isolated from the rest of the Quaker world. Out of this visit plans were developed for Middle East YM to meet for the first time in decades in April 2026; sadly this had to be cancelled due to war in the region.

In May, immediately after the EMES AM, the Executive Secretary and an Elder from Central European YM travelled to Ukraine to spend time with Friends there. Although there are only around 20 Quakers and seekers in Ukraine, there are two worship groups: the Quakers of Kyiv and Friends of Ukraine. The Quakers of Kyiv have been meeting for 7 or 8 years and Friends of Ukraine for a year or two. The visitors met with Friends from both groups and with other individuals connected to Quakers in other ways such as through Woodbrooke-EMES online worship.

And finally in November the Executive Secretary travelled with two Friends from Finland YM and Moscow MM to meet with Quakers in Lithuania, Latvia and Estonia. The visitors found small but committed communities of Friends in these countries and on the final day attended meeting for worship in Tallinn with 14 people present.

Read about the visits here:

Middle East: fwccemes.org/news/pastoral-care-visit-to-friends-in-the-middle-east

Ukraine: fwccemes.org/news/the-night-train-to-kyiv

Baltic States: fwccemes.org/news/pastoral-visit-to-friends-in-the-baltic-states

Additionally each year EMES staff and members of the executive committee attend all YMs and other significant Quaker gatherings around Europe and the Middle East. You can read epistles from these meetings on the EMES website: fwccemes.org/news.

All Age Gathering

In mid-2025, in partnership with Europe & Middle East Young Friends, we began planning an All Age Gathering. The gathering's theme is: *The River of Life: an all age gathering* and it will be held on the 8-15 August 2026 at Haus Altenberg, an hour from Cologne in Germany. We hope that around 120 Friends will participate. The last such gathering was in Bonn in 2016. Read more about the gathering: fwccemes.org/AAG2026.

Sustainability

Our sustainability policy is a significant aspect of our work. Wherever possible EMES staff and roleholders avoid flying in Europe and instead travel by land and sea. Although this can take longer and be more expensive we feel it is an important aspect of our Quaker witness to the world, and are also learning that it is often easy to work on trains. EMES also only provides vegetarian and vegan food at our events, where possible.

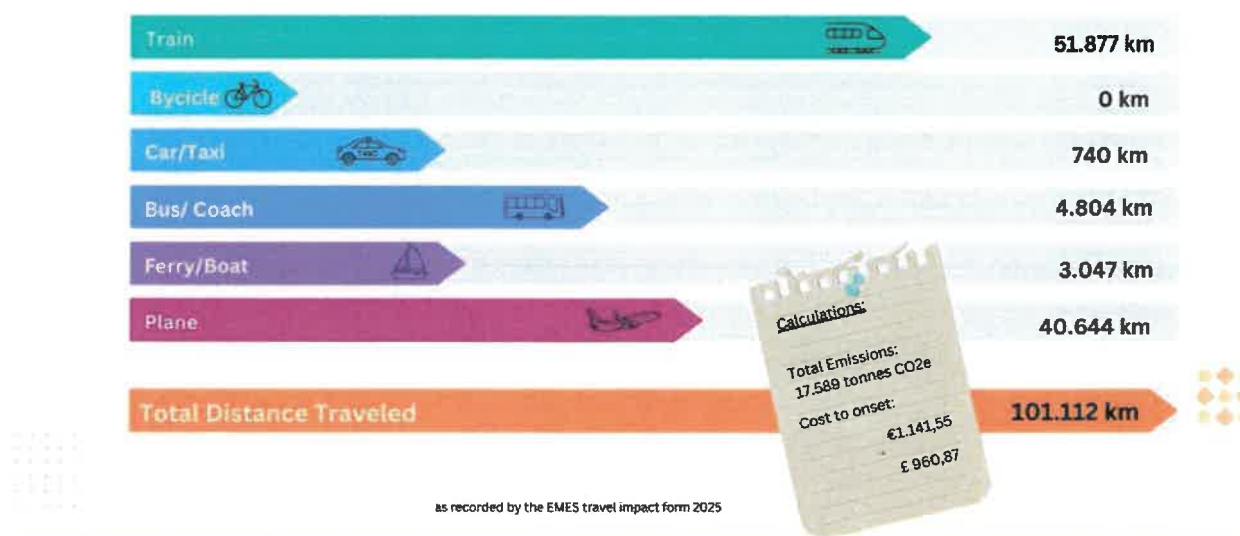
As mentioned above the policy was reaffirmed at the 2025 AM and trustees asked to consider how to strengthen our work in this area. EMES sustainability policy: fwccemes.org/emes/sustainability.

In 2025 we recorded a total of 101,112 kilometres of travel through our travel impact form, producing about 17.5 tonnes of CO2.

We have decided to "onset" carbon costs of this total to the FWCC Climate Emergency Fund, a total of €1141.55. The Climate Emergency Fund provides short term funding to projects presented by members of Quaker meetings and yearly meetings, especially those in the Global South experiencing the immediate impacts of the climate crisis. More information can be found here: <https://fwcc.world/cef/>



Kilometers travelled in 2025 by Means of Transportation



Nominations Committee

The EMES Nominations Committee consists of up to six Friends, appointed for three years in the first instance. It receives requests for nominees from the EMES Executive Committee and/or Annual Meeting (AM) in session, normally for members of the Executive Committee and for the roles of EMES Clerk, Treasurer, and Assistant Treasurer, and for Elders. Nominations Committee finds nominees by a process of Quaker discernment.

Since the last Annual Meeting in 2025, the EMES Nominations Committee has held seven committee meetings. We have also exchanged many emails and messages between us.

This year, we have discerned names for Elders and Executive Committee members. We have also taken part in revising the role description for Elders. To spur our nomination process we have reached out to a number of Yearly meeting Clerks, EMES representatives and other Friends across our section in order to listen to their suggestions for names we may contact.

We have held conversations with a number of role holders, to hear about their experiences in their roles. Following up and listening to Friends about how their experience of EMES roles is a way of caring for one another and learning about how we might improve the nominations process.

Nominations Committee members in 2025:

Simon Best, Britain YM & Woodbrooke (until May)

Mikheil Elizbarashvili, Georgia Worship Group

Solveig-Karin Erdal, Sweden Yearly Meeting (Convenor)

Antony Froggett, Britain Yearly Meeting (from May)

Leena Lampela, Finland Yearly Meeting

Pavel Marusinec, Central European Yearly Meeting (from May)

Siobhan Walshe, Ireland YM (until May)
Natasha Zhuravenkova, Moscow Monthly Meeting

Peace & Service Network

The PSN now includes at least forty people, both individuals and organisational representatives, who are actively involved in coordinating and directing the work of the network and several new people have joined the network in the past year. The network continued to hold monthly online gatherings throughout the year covering a wide range of topics including non violent communication and self compassion, writing letters to imprisoned conscientious objectors and political prisoners, the human rights work of QUNO, exploring reconciliation and inclusion within the network and more. The sub-group about conscientious objection is still very active and has provided help for many COs in 2025.

The PSN held its annual gathering in October in Paris with the theme: *Living in the virtue of that life and power that took away the occasion of all wars: How Friends across EMES are offering service and peace to a broken world.*

Read more about the work of the PSN here: fwccemes.org/emes/peace-and-service-consultation

EMES Youthgroup

The EMES online youthgroup continued to meet during 2025 and held its annual in person gathering in September alongside the *Border Meeting* in Lille, France with the theme: *'But what canst thou say?' Living your faith in today's world.* It was a small gathering with seven participants (a couple dropped out at the last minute due to ill health). The online group has recently changed its age range from 14-18 to 12-18 to try to draw in new members. Many of our original participants have now grown too old and are participating in Europe & Middle East Young Friends activities. Participants come from around six different European countries. Although the youthgroup primarily operates in English, we offer interpretation (into German or Russian) if needed and offer to support young people with other languages.

The youthgroup is organised by a small coordinating group of five Friends which includes two young people. In 2025 we covered a wide range of topics at these gatherings including; a session entitled 'Quakers in space, a session about racism and colonialism, a Quaker version of Dungeons & Dragons, reports of EMES pastoral visits, making cards for each other and lots of games.

Read about the youthgroup and find a link to reports of the Lille gathering here: fwccemes.org/youthgroup.

EMES Finance

Our assets will be down on last year because of the projected deficit. The good news is however that mainly because salary costs were lower than estimated and income was higher than estimated because of some generous contributions from Friends our deficit turned out rather lower than expected.

This year there were no grant requests for the John Warder (Restricted) Endowment Fund. This results in a net profit of £1,565 - raising the value of the fund to £48,884. It should be noted that because of the rather modest income generated by the capital we would not be able to deal with grant requests over £1,500 a year without spending the capital.

The Quaker Youth Pilgrimage Fund consists of money left over when the Quaker Youth Pilgrimage was discontinued. It was decided to spend this left over sum on the age group it was originally intended for. We are, however, free to spend the capital as well as the income generated by it. The result is that this year we spent more than the income on the capital, resulting in a net loss of £2,132. The present balance of the fund now stands at £42,445.

We hope to be able to cover all the costs of the All Age Gathering, budgeted at £55,000 from the income from the Fundraising Campaign, fees and donations. Last year we set aside an amount of £4,000 in an All Age Gathering Reserve Fund.

Spiritual Growth Fund

Our *Spiritual Growth Fund* continues to support meetings and their work and In 2025 we gave three grants. The fund aims to promote Quakerism within our meetings and also to enquirers and to support Quaker meetings around Europe and the Middle East. Grants in 2025 funded work such as support for a worship group in Athens, the celebration of the centenary of the *Centre Quaker International* in Paris and the work of Stop Fuelling War.

You can find more information here: fwccemes.org/emes/emes-spiritual-growth-fund

Partnerships and communication

We continue to maintain close relationships with other Quaker organisations in Europe and the Middle East, in particular our member yearly meetings and worship groups, but also Woodbrooke, the Quaker Council for European Affairs, the Quaker United Nations Office in Geneva, the Quaker Educational International Trust and Europe & Middle East Young Friends.

We continue to run online worship with Woodbrooke throughout the week. For some Friends their online worship group is now their primary meeting. There is more information here: woodbrooke.org.uk/worship.

We send regular news emails to over 500 Friends twice each month (you can sign up here: fwccemes.org/newsletter) and maintain an active presence on social media (Facebook and Instagram), alongside using our website to keep Friends up to date. We also continue to produce and send out our newsletter *Among Friends* three times a year. In accordance with our Sustainability Policy, this Annual Report is our only publication printed in paper format. We do however offer to print and post *Among Friends* by request.

EMES also has a WhatsApp group, with over 100 members, where Friends share news with each other.

EMES on Facebook: facebook.com/FWCCEMES

EMES Facebook group: facebook.com/groups/356113262466550

EMES on Instagram: instagram.com/fwcc_emes

International membership

The Executive Secretary, along with other Friends from EMES and beyond, serves on the FWCC World Office International Membership Applications Committee (IMAC) that oversees and supports international members of the Religious Society of Friends around the world. These are people who want to become members but live in an area where there is no Yearly Meeting or other Quaker body they can formally join; their membership is held through the FWCC World Office. There are approximately 50 international members in our Section. Some of these Friends are part of existing worship groups or other Quaker meetings, while others are more isolated. EMES tries to maintain contact with these Friends to ensure that they are aware of our activities and invited to our events.

In 2025 EMES held three online gatherings for international members and isolated Friends living in Europe and the Middle East; these gatherings are held with Russian interpretation. We also welcomed three Friends into international membership this year; in Estonia, Italy & Portugal, and transferred one international member to Central European YM.

You can read more about the international membership programme here: fwcc.world/areas-of-work/international-membership

FWCC Central Executive Committee

The Clerk and Executive Secretary of EMES serve as members of the FWCC Central Executive Committee (CEC) along with their counterparts, and other Friends, from the other FWCC Sections and the FWCC World Office. The CEC met three times in 2025, twice online and in October they met in Seoul, Korea for a weeklong meeting ending with the opportunity to attend the FWCC Asia West Pacific Section gathering.

The CEC oversees the work of the FWCC World Office which includes the holding of World Quaker Day, the work of their Peace & Justice Secretary and their work to connect Friends from all four FWCC Sections.

You can read more about the CEC here: fwcc.world/about-us/people/governing-committee

Report of the Independent Examiner

To the Executive Committee (Trustees) of Friends World Committee for Consultation - Europe & Middle East Section

I report on the financial statements for the year ended 31 December 2025 set out on pages 6 to 12.

Respective Responsibilities of the Executive Committee (trustees) and Independent 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

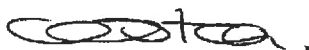
Independent examiner's statement

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 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
 - 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.

 Date: 2/6/24

T C Group
4 Office Village
Forder Way
Cygnet Park
Peterborough, PE7 8GX

Friends World Committee for Consultation - Europe & Middle East Section
Statement of Financial Activities
for the year ending 31 December 2025

	Notes	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2025 £	2,024 £
Income and endowments from:							
Donations and legacies:							
Grants	2	126,850	-	-	-	126,850	90,000
Contributions and Donations	3	27,522	-	4,129	-	31,650	50,342
Charitable activities:							
Annual meeting	7	8,629	-	-	-	8,629	676
Peace & Service consultation fees	6	4,976	-	-	-	4,976	800
Investments	4	1,008	-	336	881	2,224	3,740
Total		<u>168,985</u>	<u>-</u>	<u>4,465</u>	<u>881</u>	<u>174,331</u>	<u>145,559</u>
Expenditure on:							
Charitable activities:							
Friend's work	5	-	-	7,282	-	7,282	-
Annual meeting	7	23,281	-	-	-	23,281	405
Peace & service consultations	6	7,343	-	-	-	7,343	2,602
Other:						-	
Staff costs	7	92,793	-	-	-	92,793	41,155
Support costs	8	40,014	-	4,077	-	44,092	85,774
Financial costs	9	405	-	371	834	1,610	5,505
Governance costs	10	13,907	-	-	-	13,907	16,269
Total		<u>177,744</u>	<u>-</u>	<u>11,730</u>	<u>834</u>	<u>190,308</u>	<u>151,710</u>
Net Income/(expenditure)		(8,759)	-	(7,265)	47	(15,977)	(6,152)
Transfers between funds		-	-	-	-	-	-
Gains/(losses) on investment assets	11	<u>3,707</u>	<u>-</u>	<u>463</u>	<u>1,264</u>	<u>5,434</u>	<u>7,277</u>
Net movement in Funds		(5,051)	-	(6,803)	1,311	(10,544)	1,125
Reconciliation of funds:							
Fund Balances brought forward	17	<u>151,287</u>	<u>-</u>	<u>51,918</u>	<u>57,737</u>	<u>260,942</u>	<u>259,816</u>
Fund Balances carried forward	17	<u>146,236</u>	<u>-</u>	<u>45,115</u>	<u>59,048</u>	<u>250,399</u>	<u>260,942</u>

Friends World Committee for Consultation - Europe & Middle East Section
Balance Sheet
as at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Investments	13	193,616	190,501
		<u>193,616</u>	<u>190,501</u>
Current assets			
Debtors	14	167	167
Cash at bank and in hand		73,106	85,350
		<u>73,273</u>	<u>85,516</u>
Creditors: amounts falling due within one year	15	(16,490)	(15,075)
Net Current Assets		<u>56,783</u>	<u>70,441</u>
Total assets less current liabilities	17	<u>250,399</u>	<u>260,942</u>
Net Assets		<u>250,399</u>	<u>260,942</u>
Capital and reserves			
Endowment funds	17	59,048	57,737
Restricted Income funds	17	45,115	51,918
Designated funds	17	-	-
General fund	17	146,236	151,287
Shareholders' funds		<u>250,399</u>	<u>260,942</u>

The accounts on pages 13 to 14 were approved by the Executive Committee on and signed on their behalf by:

P. Spreij
Treasurer



Date:

02/06/2026

Friends World Committee for Consultation - Europe & Middle East Section
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities, issued in 2015 (SORP 2015 FRS102 VERSION).

Incoming Resources

Grants and donations are included when receivable unless there are imposed pre-conditions on the use of the funds or the income is for a future accounting period. Any grants or donations received for a particular purpose are allocated to restricted funds.

Contributions from meetings and fees are included when receivable. Contributions earmarked for a particular purpose are allocated to restricted funds.

Income from Gift Aid is recognised when claimed.

Investment income is included when receivable. Income from the endowment fund is restricted.

No amount is included in the financial statements for volunteer time.

Investment income is earned through holding shares for investment purposes. Income is recognised as it is received.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Fixed asset Investments

Fixed asset investments are stated at fair value at the balance sheet date. Gains and losses on revaluation or disposal of investments are recognised in aggregate in the Statement of Financial Activities.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Pensions

Pension costs represent defined contributions payable for the accounting period.

Fund Accounting

Unrestricted funds are available to be used for any of the charitable objects at the discretion of the Executive Committee.

Designated funds are set aside by the trustees out of unrestricted funds for specific purposes or projects.

Restricted funds can only be used for particular purposes within the objects of the charity as specified by the donor or by the terms of the appeal for funds.

Endowment funds are those where the capital is retained permanently to provide annual income for the purpose of the endowment.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2025	2024
2 Income from grants						
Joseph Rowntree Charitable Trust (Ministry & Outreach)	101,250	-	-	-	101,250	90,000
Britain Yearly Meetings	25,600	-	-	-	25,600	-
	<u>126,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,850</u>	<u>90,000</u>

Friends World Committee for Consultation - Europe & Middle East Section
Notes to the Accounts
for the year ended 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2025	2024
3 Income from contributions & donations						
Meetings & Individuals	20,933	-	-	-	20,933	43,710
World Office	4,699	-	-	-	4,699	4,875
Publications & other donations	-	-	-	-	-	-
Miscellaneous income	1,880	-	430	-	2,310	1,732
 earmarked contributions:						
Ministry & outreach	-	-	-	-	-	-
Ramallah Monthly Meeting	-	-	262	-	262	-
AllAgeGathering Reserve	-	-	3,436	-	3,436	-
Miscellaneous other income	10	-	-	-	10	25
	<u>27,522</u>	<u>-</u>	<u>4,129</u>	<u>-</u>	<u>31,650</u>	<u>50,342</u>
4 Income from investments						
Income from listed investments	1,008	-	336	881	2,224	3,741
Bank interest	-	-	-	-	-	-
	<u>1,008</u>	<u>-</u>	<u>336</u>	<u>881</u>	<u>2,224</u>	<u>3,741</u>
5 Expenditure on Friends' work					2,025	2,024
Gaza	-	-	2,407	-	2,407	-
Ramallah Monthly Meeting	-	-	3,068	-	3,068	-
AllAgeGathering Reserve Fund	-	-	1,806	-	1,806	-
	<u>-</u>	<u>-</u>	<u>7,282</u>	<u>-</u>	<u>7,282</u>	<u>-</u>
6 Peace & service consultations						
Income	4,976	-	-	-	4,976	800
Expenditure	(7,343)	-	-	-	(7,343)	(2,602)
	<u>(2,367)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,367)</u>	<u>(1,802)</u>
7 Annual Meeting						
Income	8,629	-	-	-	8,629	676
Expenditure	(23,281)	-	-	-	(23,281)	(405)
	<u>(14,651)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,651)</u>	<u>271</u>

Friends World Committee for Consultation - Europe & Middle East Section
Notes to the Accounts
for the year ended 31 December 2025

8 Staff employment costs	2025	2024
Gross salaries	49,928	38,148
Pension costs	3,954	3,007
Employee Costs As Secretary	38,911	-
	<u>92,793</u>	<u>41,155</u>

There was 1 full time employee in 2025 - (2024: 1)

	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2025	2024
9 Support costs						
Provision of office facilities	695	-	6	-	701	1,533
Insurance	1,071	-	-	-	1,071	797
Staff training	1,683	-	-	-	1,683	1,757
Publications & printing	2,928	-	-	-	2,928	2,263
Translation costs	1,922	-	-	-	1,922	1,875
Website costs	1,171	-	-	-	1,171	1,181
Payroll costs	-	-	-	-	-	90
Accounting support & software	643	-	-	-	643	400
Legal and Professional	304	-	-	-	304	-
Travel	27,158	-	3,824	-	30,982	37,858
Consultant staff	1,889	-	43	-	1,932	40,781
Miscellaneous costs	549	-	204	-	753	1,240
	<u>40,014</u>	<u>-</u>	<u>4,077</u>	<u>-</u>	<u>44,092</u>	<u>89,774</u>

	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2025	2024
10 Financial costs						
Investment management charges	1,114	-	371	834	2,319	4,333
Bank charges	98	-	-	-	98	125
Net exchange rate differences	(806)	-	-	-	(806)	1,050
	<u>405</u>	<u>-</u>	<u>371</u>	<u>834</u>	<u>1,610</u>	<u>5,508</u>

	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2025	2024
11 Governance costs						
Executive committee - travel	12,617	-	-	-	12,617	15,039
Accountancy & examiner's fee	1,290	-	-	-	1,290	1,230
	<u>13,907</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,907</u>	<u>16,269</u>

	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2025	2024
12 Net Increase in investment assets						
Net gains/(losses) on investments	3,707	-	463	1,264	5,434	7,277
Sale proceeds	-	-	-	-	-	-
Investment purchases	-	-	-	-	-	-
	<u>3,707</u>	<u>-</u>	<u>463</u>	<u>1,264</u>	<u>5,434</u>	<u>7,277</u>

13 Fixed Asset Investments	2025	2024
	£	£
Market value		
At 1 January	190,501	212,557
Net change in market value	3,115	2,944
	<u>193,616</u>	<u>215,501</u>
Movement in cash awaiting reinvestment		
At 31 December	<u>193,616</u>	<u>190,501</u>
	<u>157,859</u>	<u>157,859</u>

Investments are listed investments managed by third party financial institutions and are held in the following funds:

John Warder endowment fund	52,071	50,807
Youth Pilgrimage fund	50,323	49,860
General fund	91,221	89,834
Total market value at 31 December	<u>193,615</u>	<u>190,501</u>

The Youth Pilgrimage fund and General fund combined in 2018.

Friends World Committee for Consultation - Europe & Middle East Section
Notes to the Accounts
for the year ended 31 December 2025

14 Debtors	2025	2024
<i>Due within 1 year</i>	£	£
Debtors	167	167
Prepayments		
Accrued income		
	<u>167</u>	<u>167</u>

15 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	1,290	1,230
Deferred income (note 18)		
Due to FWCC World Office	12,770	12,086
Taxation and social security	2,430	1,675
Other creditors		84
	<u>16,490</u>	<u>15,075</u>

16 Deferred Income		
At 1st January 2023	-	-
Additions during the year	-	-
Amounts released to income	-	-
At 31st December 2023	<u>-</u>	<u>-</u>

17 Movements in Funds

	At 1 January 2025	Incoming resources	Resources expended	Net investment gain/(loss)	Transfers	At 31 December 2025
					£	£
Restricted Funds:						
Friends Ramallah	3,068	262	(3,068)	-		262
Youth Pilgrimage Fund	42,443	766	(4,448)	463		39,223
AllAgeGathering Reserve Fund	4,000	3,436	(1,806)	-		5,630
Pass through Fund						-
Gaza	2,407	-	(2,407)	-		-
Total restricted	<u>51,918</u>	<u>4,465</u>	<u>(11,730)</u>	<u>463</u>	<u>-</u>	<u>45,115</u>
Endowment fund:						
John Warder fund	57,737	881	(834)	1,264		59,048
Total endowment	<u>57,737</u>	<u>881</u>	<u>(834)</u>	<u>1,264</u>	<u>-</u>	<u>59,048</u>
Designated funds						
Total designated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted Funds:						
General fund	151,287	168,985	(177,744)	3,708		146,236
Total unrestricted	<u>151,287</u>	<u>168,985</u>	<u>(177,744)</u>	<u>3,708</u>	<u>-</u>	<u>146,236</u>
Total Funds	<u>260,942</u>	<u>174,331</u>	<u>(190,308)</u>	<u>5,435</u>	<u>-</u>	<u>250,399</u>

Notes on funds:

Restricted funds arise from contributions which have been earmarked by the donors for the particular purposes shown above.

The John Warder endowment fund was transferred to FWCC-EMES by London Friends in 1976 for the purpose of enabling European and British Friends to meet more frequently for mutual support.

The Spiritual Growth Fund (previously the Small Grants Fund) is provided by the Joseph Rowntree Charitable Trust and enables EMES to make small grants of between £1,000 and £5,000 for up to three years to Quaker bodies in Europe and the Middle East (excluding Britain) with the aim to support Quaker meetings on strengthening their identity, their connections with others and bringing Quaker values to the wider community.

The General fund is available to be used for any of the charitable objects.

Friends World Committee for Consultation - Europe & Middle East Section
Notes to the Accounts
for the year ended 31 December 2025

18 Net Assets Representing Funds	Endow- ment fund	Restricted funds	Designated funds	General fund	Total funds
	£	£	£	£	£
Investments	52,071	50,323	-	91,221	193,615
Debtors	-	-	-	167	167
Cash at bank and in hand	6,977	(5,208)	-	71,338	73,107
Creditors due in 1 year	-	-	-	(16,490)	(16,490)
	<u>59,048</u>	<u>45,115</u>	<u>-</u>	<u>146,236</u>	<u>250,399</u>

19 Youth Pilgrimage Fund

The accounts of the EMES Quaker Youth Pilgrimage are included in the accounts of FWCC-EMES. The income and expenditure relates to initiatives organised for younger Friends (16+) within the section.

	2025 £	2024 £
Income		
Income from Investments	766	629
	<u>766</u>	<u>629</u>
Expenditure		
Investment management costs	4,448	869
	<u>4,448</u>	<u>869</u>
Net (expenditure in year)	(3,682)	(240)
Net (losses)/gains on Investments	463	1,520
Funds balance b/f	<u>42,443</u>	<u>41,163</u>
Funds balance c/f	<u>39,224</u>	<u>42,443</u>

20 Related party transactions

	2025 £	2024 £
Salary paid to the Executive Secretary	49,428	37,585
Pension contributions for the Executive Secretary	3,954	3,007
Travel and subsistence expenses reimbursed to members of the Executive Committee	12,617	15,039
Amount paid to Executive Secretary as a contribution towards the cost of providing office facilities for the charity.	500	500