

Registered number
SC 036528

Friends World Committee for Consultation - Europe & Middle East Section

Report and Accounts

31 December 2024

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 2024

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Friends World Committee for Consultation - Europe & Middle East Section
Reference & Administrative Information for 2024

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

Executive Committee members (trustees) in 2024:

	Assistant Treasurer
	Clerk
	Treasurer

Staff in 2024:

	Executive Secretary
	Communication & Networking Coordinator
	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 Ltd

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 in plenary sessions every few years. Between plenary sessions, the Central Executive Committee, which is broadly representative, meets annually to continue FWCC's decision-making processes and to guide staff. The World Office in London is the centre of worldwide communications for Friends and supports 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 World Plenary Meeting (formerly the Triennial/International Representatives Meeting) 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 World Plenary Meeting 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

In the future World Plenary Meetings will be less frequent for sustainability reasons. The next will take place in around 2030.

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 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 2025). 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 2024

There are many highlights from 2024 that we would like to share with you. EMES continues to bring Friends together regularly at our variety of online gatherings and events. 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 April we held our Annual Meeting online and in September our Peace & Service Annual Gathering met 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 jointly with Woodbrooke and Quakers in Britain EMES hosts a Parents

Worship each month. Our international members and isolated Friends gatherings are held three times a year.

In August many EMES Friends took part in the FWCC World Plenary Meeting held online and in South Africa and during the meeting we held three hybrid sessions for EMES Friends to connect with each other and share their experiences of the meeting, whether online or in South Africa.

2024 has again been a difficult year for many people in our region; the war in Ukraine has continued and the wars in Gaza, Lebanon and Israel continued. 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. Please do join us on Tuesdays for 30 minutes of worship if you are able: fwccemes.org/calendar/peace-worship

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

War in Europe and the Middle East

During 2024 the wars in Ukraine and Israel, Gaza and Lebanon sadly continued. EMES holds a weekly meeting for worship to pray for peace each Tuesday. We also maintain contact with the small Quaker communities in the countries most affected by the wars, including Russia. Read more about the peace worship here: fwccemes.org/calendar/peace-worship

During 2024 we continued to work in partnership with Central European Yearly Meeting's *Funding for Ukraine Group* to fund work with Ukrainians suffering as a result of the war - this allows individual Friends to give their money to these causes. You can read more about this work here: fwccemes.org/news/quaker-support-for-ukraine

You can read about our support for Quaker organisations working in the Middle East here: fwccemes.org/news/quaker-attention-on-peace-in-Israel-and-Palestine

Executive Committee

The Executive Committee (EC) acts as the EMES trustees and met five times during 2024. They had two weekend meetings, one in Brussels in February and one in Copenhagen 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 and Digital Equality Fund.

Lena Froese joined the committee in May replacing Melanie Huopp as the EMEYF representative, who left the committee in May.

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

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.

Annual Meeting

In 2024 we held our Annual Meeting (AM) online (our sustainability policy states that we will hold at least one in three of our AMs online) in late April considering Living the Spirit of Ubuntu, which was also the theme of the FWCC World Plenary Meeting in August 2024 (see below). Over 60 Friends gathered at the meeting, and we had better engagement by Friends than at our online AMs during Covid lockdowns! We had a powerful session led by our Peace & Service Network about war, peace and witness in Europe and the Middle East.

For the first time (ever, as far as we know) we provided interpretation into German and Russian at the AM. Nine Russian speaking Friends told us afterwards that without interpretation they would not have been able to participate. Read the AM epistle here: fwccemes.org/news/emes-annual-meeting-2024-epistle

Plans are underway for our next AM, which will be held in Warsaw and online in April and May 2025 and will include interpretation into Polish and Russian from English.

Finance

Last year we projected a deficit of £11,000,- The actual deficit is fortunately much lower than that. This was because we spent less on Visiting Friends Travel and World Plenary Meeting expenses. The actual deficit is about £996,-.

Income was as expected. It should, however, be noted that more than half of EMES' income comes from a very generous grant from the Joseph Rowntree Charitable Trust. Although we are, of course, very grateful for their generous support, it means that for all the work we are doing we are very much dependent on the support from JRCT. The income from Britain YM, other member meetings and individual Friends, remained about the same.

On the expenditure side we spent more on salaries than budgeted. This is mainly due to inflation. This year we did not spend any money on the preparation for the All Age Gathering. We did however move £4,000 from our unrestricted funds into an All Age Gathering Reserve fund. It should be noted that the exceptionally high expenditure on EMES grants (mainly Spiritual Growth Fund) is partly caused by a £5,000.- grant to Stop Fuelling War, which was already prepaid in a previous year but booked in 2024.

In our accounts we hold two restricted funds, The Quaker Youth Pilgrimage Fund and the John Warder (endowment) Fund.

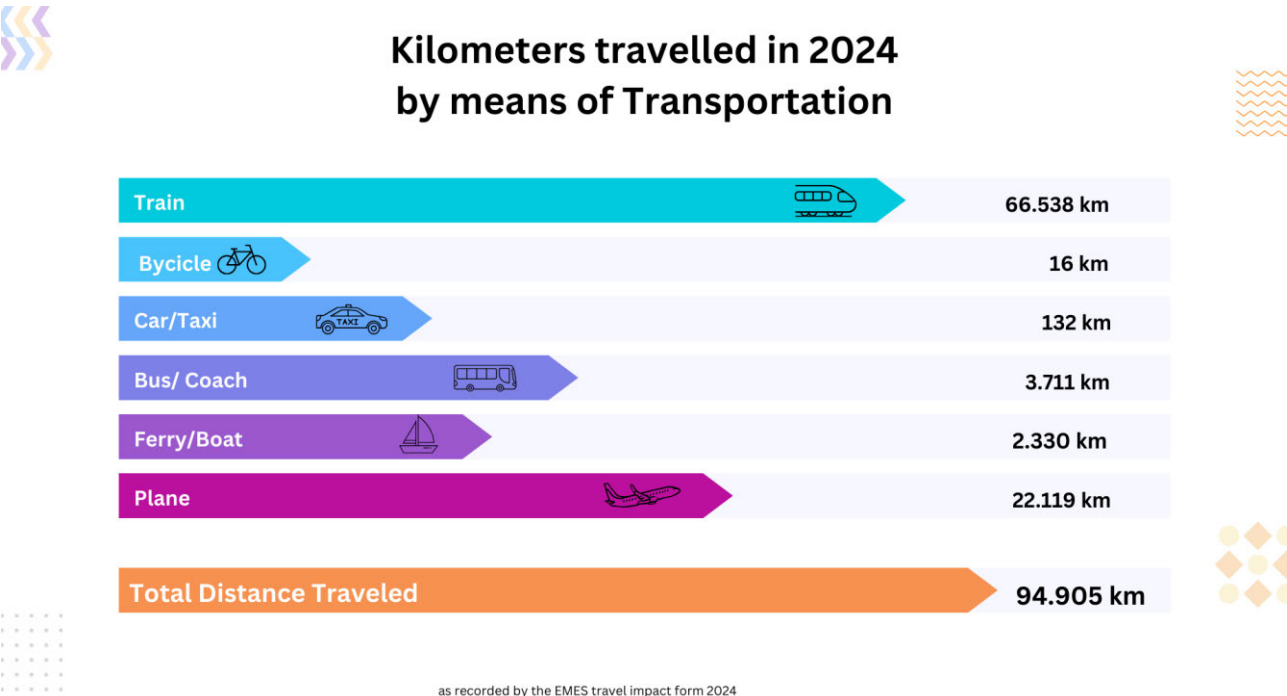
The Quaker Youth Pilgrimage fund consists of the money that was left over when the original Quaker Youth Pilgrimage project was laid down. This fund can only be used for youth activities in the Section. In 2024 we spent just over £5,049 on youth activities. The income (fees, donations and investment income) was £2,917.- This means that we spent some of the capital and the fund suffered a net loss of £2,132.-. The present balance is £42,445.-

The John Warder (travel) Fund is an Endowment Fund and the idea is that we do not spend the capital, but use the investment income made on the capital for travel grants to Friends whose applications meet the terms of reference of the fund. This year we did not receive any grant applications, which means that the fund closed with a net profit of £1,565,-. The present balance is £57,767.-

Sustainability

In 2024 we recorded a total of 94.905 kilometers of travel through our travel impact form, producing about 4.5 tonnes of CO2.

We have decided to “onset” carbon costs of this total to the FWCC Climate Emergency Fund, a total of €352. 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/>



Nominations Committee

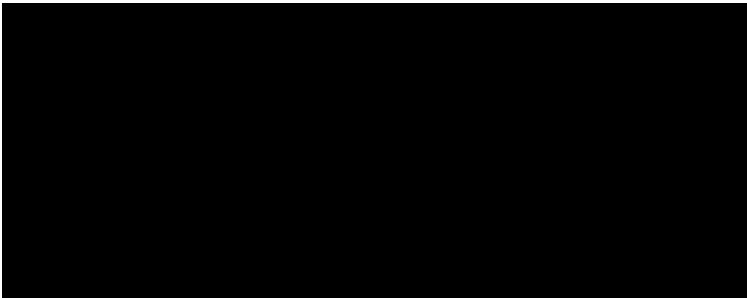
The EMES Nominations Committee consists of up to 6 Friends, appointed for 3 years in the first instance. It receives requests for nominees from the EMES Executive Committee and/or Annual Meeting (AM) in session, normally for members of the Executive Committee and for the roles of EMES Clerk, Treasurer, and Assistant Treasurer. Nominations Committee finds nominees by a process of Quaker discernment.

Since the last Annual Meeting in 2024, the EMES Nominations Committee has held nine committee meetings. We have also exchanged many emails and messages between us. During October, we had a weekend together, with four of us meeting in person in Malmö, Sweden, and two joining online. We had workshops and conversations to learn more about the Quaker Nomination process and how we as a committee can work together.

This year, we have discerned names for Elders. Also, we have considered the structure of how we deal with concerns, issues or doubts regarding nominations, and taken part in revising the role description for Elders.

We have held conversations with a number of new role holders, to hear about their experiences in their new roles. We believe that this way of not just nominating, but also following up on how Friends who serve are doing, is a way of caring for each other and our community.

Nominations Committee members in 2024:



EMES Elders

In our third year of service, we met regularly online and offline, upholding EMES and PSN meetings and events and hosting Meetings for Worship. We organized and re-organized online mutual support circles and are open for more circles depending on demand and wishes. Below these are outlined in more depth. We are also happy to say, two more elders joined us this year – [REDACTED]. Unfortunately, [REDACTED] asked to be released from the service by the end of 2024.

Annual Meeting, April 2024

We served as elders at the Annual Meeting, taking responsibility for epilogues, as well as providing upholding to business and other sessions, and contributing to the entertainment.

World Plenary Meeting in South Africa and Online, August 2024

We had a few planning sessions with Michael Eccles and Ethel Livermore about the programme and the worship that EMES was to hold during the WPM. None of us could be in South Africa so upholding the sessions and the worship was all online.

Mutual support circles

Two online mutual support circles that were initiated more than a year ago met regularly throughout 2024. We have provided materials and a few questions for the groups to consider among themselves. Group members provided support to each other, with Elders not present, but only facilitating the process.

One of the groups continues meeting regularly. The second one decided to stop meeting after a year but one of its members might join the first group eventually. The third group was not so successful and stopped meeting after a couple of months but two of its members re-connected later and are meeting regularly by themselves.

Elders role description

We are aware there is an interest in more pastoral support for isolated individuals and isolated/small meetings, such as was provided by the programme previously coordinated by Julia

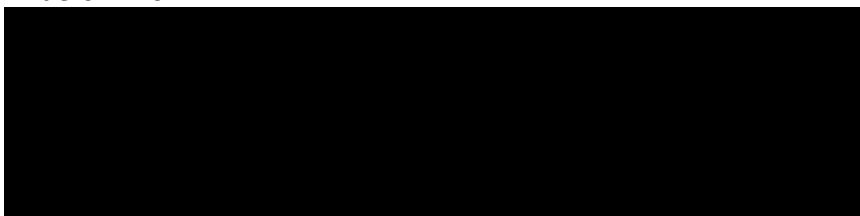
Ryberg. We edited the role description according to the outcome of our deliberations, and sent our proposal to the EMES Executive Committee in January, 2025.

Other activities

We met online approximately once a month in 2024 to discuss our various points as well as to hear of those who might need upholding and/or developments around the section. Two of us (Jasmine and Rita) upheld and hosted online Meetings for Worship offered by Woodbrooke Quaker Study Centre and EMES on a regular basis. We created a rota and made sure that at least one Elder was present at each Roleholder worship, PSN meeting, International Member gathering, and Roleholder gathering. When necessary, one of us acted as the host of the occasional Roleholder worship meeting.

We are open for Friends across the EMES section to contact any of us via email (elders@fwccemes.org), or at EMES or PSN meetings in person or online whenever there is a need.

Elders in 2024:



Peace & Service Network

The PSN continued to hold monthly online gatherings throughout the year, covering a wide range of topics including the Invasion of Ukraine by Russia and specifically support for Conscientious Objectors in that conflict, permaculture training for refugees, and responses to the destruction of Gaza and bombing of Lebanon.

Over 60 representatives from Quaker Agencies and individual Quakers active in peace and service activities joined us over the course of the year, with an average of 20 people or so at any given meeting. There is currently one ad hoc group within the network specifically focusing on Ukrainian and Russian C.O.s, that is active and holding quarterly conferences. The Israel and Palestine sub-group was active until October 2024.

The annual gathering (previously “Consultation”) was held in October with around 30 participants on Zoom. The theme of the gathering was “Being Instruments of Peace: constructing peace in ourselves and in the world around us”. It heard a presentation in Russian about Anti-Semitism in Russia and Georgia that was consecutively translated into English followed by direct reports from conscientious objectors from Russia who described their experiences and learned about a coding project, organized by the CO ad hoc group, that supported COs in learning to code and subsequently find remote employment as a way to better support themselves. Rania Maayeh, Director of Ramallah Friends High School joined us for a session to update participants about the School, its pupils and staff. The Gathering also included social activities, a reflective movement session and worship.

Following a nominations procedure our two Coordinating Group members, Marigold Bentley of Britain Yearly Meeting and Mikheil “Misha” Elizbarashvili of Georgia Worship Group were re-nominated for two and one year respectively. Participants also considered changing the structure of the monthly sessions to better serve the purpose of the network and agreed on a new format of

inviting a different speaker for each session to cover a broad variety of peace related topics in 2025.

More information is available here: fwccemes.org/emes/peace-and-service-consultation

EMES Youthgroup

The EMES online youthgroup continued to meet during 2024 and held its annual in person gathering in September alongside the *Border Meeting* in Walberberg, Germany with the theme: *How to live*. Sixteen young people and three adults took part making it our largest in person gathering yet! The online group has participants aged 14-18 from around eight different European countries. Although the youthgroup currently primarily operates in English, we still offer German interpretation if needed and offer to support young people with other languages if needed.

The youthgroup is organised by a small coordinating group of Friends which includes some of the young people from the youthgroup. In 2024 we covered a wide range of topics at these gatherings including; a session about Quaker work for peace in Northern Ireland, Dungeons & Dragons, making cards for each other, sharing our favourite snacks and a session about climate justice with Woodbrooke.

Read reports from the youthgroup gathering here: fwccemes.org/news/emes-youthgroup-gathering-in-walberberg-3-reports

Spiritual Growth Fund

Our *Spiritual Growth Fund* continues to support meetings and their work and In 2024 we gave five 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 2024 funded work such as a Telegram channel about pacifism run by Georgian Friends; translation of a book about Quakerism into Estonian and support for the development of the archive at the Congénies Quaker centre.

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

Digital Equality Fund

Our *Digital Equality Fund*, set up in 2020, has continued to be available to help Friends get online. In 2024 we gave one grant to fund the purchase of a screen at one of the World Plenary Meeting hubs in Europe.

Since 2020 the fund has given nine grants to Friends supporting them with training, equipment or services to enable them to join online and hybrid Quaker activities. In September 2024 the EMES executive committee agreed to lay down the fund and to amend the Spiritual Growth Fund funding criteria to include funding for hybrid technology for meetings. Updated criteria will be agreed in 2025.

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, and once a month EMES hosts the bi-monthly parents' epilogue. 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 approximately 470 Friends twice each month (you can sign up here: fwccemes.org/newsletter) and maintain an active and growing presence on social media (Facebook and Instagram), alongside using our website to keep Friends up to date. Along with several other Quaker organisations (including the FWCC World Office & Section of the Americas) we left Twitter in December 2024 because of the erosion of journalistic integrity and public discourse directly contradicting the Quaker principles of integrity, truth and peace. We also continue to produce and send out our newsletter *Among Friends* three times a year. In accordance with our 2022 Sustainability Policy, this Annual Report is our only publication printed in paper format, but any materials can be printed and mailed to individual Friends by request.

International membership

The Executive Secretary 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 2024 EMES held three online gatherings for international members and isolated Friends living in Europe and the Middle East. We also welcomed one Friend into international membership, in Italy, this year.

In June 2024 IMAC formally agreed to transfer the membership of fourteen international members to Central European YM (CEYM). They will be formally accepted in during CEYM's meeting in June 2025. Eleven Friends living in the CEYM region are continuing as international members. Future applications from Czechia, Hungary, Latvia, Poland, Slovenia and Ukraine will be made to CEYM.

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

FWCC World Plenary Meeting (WPM) 2024

The FWCC WPM is a joint effort between the FWCC World Office and the four regional sections of which EMES is one. The WPM was held in August 2024 online and near Johannesburg, South Africa and was the culmination of several years' work. Around 500 Friends participated, 250 in South Africa and 250 online. Both EMES staff and several executive committee members played key roles in the organisation and running of the event. The epistle stated: *In this joyous gathering, we have expanded our understanding and appreciation for who we – as Quakers – really are. What a gift.* It really was a privilege and a gift for the Friends from EMES who participated. Read more about the WPM here: fwccemes.org/news/world-plenary-meeting-epistle-and-weaving-document

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 five times in 2024, including immediately after the World Plenary Meeting near Johannesburg, South Africa. Their other meetings were online.

Other issues considered by the CEC in 2024 included beginning a review of the World Plenary Meeting, the approval of a strategic plan for the FWCC World Office and a decision to hold quarterly online global Quaker gatherings to strengthen the world family of Friends.

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 2024 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: 15/07/2025

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

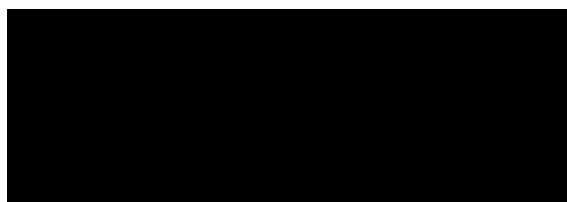
Friends World Committee for Consultation - Europe & Middle East Section
Statement of Financial Activities
for the year ending 31 December 2024

	Notes	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2024 £	2023 £
Income and endowments from:							
Donations and legacies:							
Grants	2	90,000	-	-	-	90,000	76,075
Contributions and Donations	3	49,575	-	768	-	50,342	66,712
Charitable activities:							
Annual meeting	6	676	-	-	-	676	11,484
Peace & Service consultation fees	5	800	-	-	-	800	4,398
Investments	4	1,887	-	629	1,223	3,740	3,924
Total		<u>142,938</u>	<u>-</u>	<u>1,397</u>	<u>1,223</u>	<u>145,559</u>	<u>162,594</u>
Expenditure on:							
Charitable activities:							
Annual meeting	6	405	-	-	-	405	17,579
Peace & service consultations	5	2,602	-	-	-	2,602	3,181
Other:						-	
Staff costs	7	41,155	-	-	-	41,155	37,507
Support costs	8	85,594	-	180	-	85,774	83,195
Financial costs	9	3,782	-	866	857	5,505	4,264
Governance costs	10	16,269	-	-	-	16,269	8,977
Total		<u>149,808</u>	<u>-</u>	<u>1,046</u>	<u>857</u>	<u>151,710</u>	<u>154,703</u>
Net Income/(expenditure)		(6,869)	-	351	367	(6,152)	7,891
Transfers between funds		-	-	-	-	-	(685)
Gains/(losses) on investment assets	11	<u>4,560</u>	<u>-</u>	<u>1,520</u>	<u>1,198</u>	<u>7,277</u>	<u>12,103</u>
Net movement in Funds		(2,310)	-	1,871	1,565	1,124	19,309
Reconciliation of funds:							
Fund Balances brought forward	16	<u>153,597</u>	<u>-</u>	<u>50,047</u>	<u>56,172</u>	<u>259,816</u>	<u>240,506</u>
Fund Balances carried forward	16	<u>151,287</u>	<u>-</u>	<u>51,918</u>	<u>57,737</u>	<u>260,942</u>	<u>259,816</u>

Friends World Committee for Consultation - Europe & Middle East Section
Balance Sheet
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Investments	12	190,501	212,557
		<u>190,501</u>	<u>212,557</u>
Current assets			
Debtors	13	167	5,757
Cash at bank and in hand		85,350	78,305
		<u>85,516</u>	<u>84,062</u>
Creditors: amounts falling due within one year	14	(15,075)	(36,802)
Net Current Assets		<u>70,441</u>	<u>47,259</u>
Total assets less current liabilities	17	260,942	259,816
Net Assets		<u>260,942</u>	<u>259,816</u>
Capital and reserves			
Endowment funds	16	57,737	56,172
Restricted Income funds	16	51,918	50,047
Designated funds	16	-	-
General fund	16	151,287	153,597
Shareholders' funds		<u>260,942</u>	<u>259,816</u>

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



Treasurer

Date:

15/07/2025

Friends World Committee for Consultation - Europe & Middle East Section
Notes to the Accounts
for the year ended 31 December 2024

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	2024	2023
2 Income from grants						
Joseph Rowntree Charitable Trust (Ministry & Outreach)	90,000	-	-	-	90,000	76,075
	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>76,075</u>

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	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2024	2023
3 Income from contributions & donations						
Meetings & individuals	43,710	-	-	-	43,710	40,322
World Office	4,875	-	-	-	4,875	4,089
Miscellaneous income	964	-	768	-	1,732	1,204
Earmarked contributions:						
Core	-	-	-	-	-	21,042
Miscellaneous other income	25	-	-	-	25	55
	<u>49,575</u>	<u>-</u>	<u>768</u>	<u>-</u>	<u>50,342</u>	<u>66,712</u>
4 Income from investments						
Income from listed investments	1,887	-	629	1,224	3,741	3,925
	<u>1,887</u>	<u>-</u>	<u>629</u>	<u>1,224</u>	<u>3,741</u>	<u>3,925</u>
5 Peace & service consultations						
Income	800	-	-	-	800	4,398
Expenditure	(2,602)	-	-	-	(2,602)	(3,181)
	<u>(1,802)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,802)</u>	<u>1,217</u>
6 Annual Meeting						
Income	676	-	-	-	676	11,484
Expenditure	(405)	-	-	-	(405)	(17,579)
	<u>271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271</u>	<u>(6,095)</u>

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7 Staff employment costs	2024	2023
Gross salaries	38,148	34,796
Pension costs	3,007	2,711
	<u>41,155</u>	<u>37,507</u>

There was 1 full time employee in 2024 - (2023: 1)

8 Support costs	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2024	2023
Provision of office facilities	1,533	-	-	-	1,533	701
Insurance	797	-	-	-	797	731
Staff training	1,757	-	-	-	1,757	2,634
Publications & printing	2,263	-	-	-	2,263	3,415
Translation costs	1,875	-	-	-	1,875	150
Website costs	1,181	-	-	-	1,181	1,217
Payroll costs	90	-	-	-	90	180
Accounting support & software	400	-	-	-	400	389
Administration support		-	-	-	-	4,752
Travel	33,678	-	180	-	33,858	11,191
Consultant staff	40,781	-	-	-	40,781	33,306
Miscellaneous costs	1,240	-	-	-	1,240	24,528
	<u>85,594</u>	<u>-</u>	<u>180</u>	<u>-</u>	<u>85,774</u>	<u>83,195</u>

9 Financial costs	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2024	2023
Investment management charges	2,607	-	869	857	4,333	3,767
Bank charges	125	-	-	-	125	106
Net exchange rate differences	1,050	-	-	-	1,050	392
	<u>3,782</u>	<u>-</u>	<u>869</u>	<u>857</u>	<u>5,508</u>	<u>4,264</u>

10 Governance costs	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2024	2023
Executive committee - travel	15,039	-	-	-	15,039	7,747
Accountancy & examiner's fee	1,230	-	-	-	1,230	1,230
	<u>16,269</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,269</u>	<u>8,977</u>

11 Net increase in investment assets	Unrestricted funds	Designated funds	Restricted funds	Endowment fund	2024	2023
Net gains/(losses) on investments	4,560		1,520	1,198	7,277	(48,497)
Sale proceeds					-	67,153
Investment purchases					-	(59,745)
	<u>4,560</u>	<u>-</u>	<u>1,520</u>	<u>1,198</u>	<u>7,277</u>	<u>(41,089)</u>

12 Fixed Asset Investments	2024	2023
	£	£
Market value		
At 1 January	212,557	204,220
Net change in market value	<u>2,944</u>	<u>7,315</u>
	215,501	211,535
Movement in cash awaiting reinvestment	<u>(25,000)</u>	<u>1,022</u>
At 31 December	<u>190,501</u>	<u>212,557</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	50,807	50,466
Youth Pilgrimage fund	49,860	53,490
General fund	89,834	108,601
Total market value at 31 December	<u>190,501</u>	<u>212,557</u>

The Youth Pilgrimage fund and General fund combined in 2018.

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13 Debtors	2024	2023
<i>Due within 1 year</i>	£	£
Debtors	167	1,300
Prepayments		4,457
Accrued income		
	<u>167</u>	<u>5,757</u>

14 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	1,230	1,230
Deferred income (note 18)		
Due to FWCC World Office	12,086	33,923
Taxation and social security	1,676	1,643
Other creditors	84	5
	<u>15,075</u>	<u>36,802</u>

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

16 Movements in Funds

	At 1 January 2024	Incoming resources	Resources expended	Net investment gain/(loss)	Transfers	At 31 December 2024
					£	£
Restricted Funds:						
Friends Ramallah	3,068	-	-	-		3,068
Youth Pilgrimage Fund	44,575	1,397	(5,049)	1,520		42,443
AllAgeGathering Reserve Fund	-	4,000		-		4,000
Pass through Fund	(3)		3			-
Gaza	2,407	-	-	-		2,407
Total restricted	<u>50,047</u>	<u>5,397</u>	<u>(5,046)</u>	<u>1,520</u>	<u>-</u>	<u>51,918</u>
Endowment fund:						
John Warder fund	56,172	1,224	(857)	1,198		57,737
Total endowment	<u>56,172</u>	<u>1,224</u>	<u>(857)</u>	<u>1,198</u>	<u>-</u>	<u>57,737</u>
Designated funds						
	-	-	-	-	-	-
Total designated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted Funds:						
General fund	153,597	142,938	(149,808)	4,561		151,287
Total unrestricted	<u>153,597</u>	<u>142,938</u>	<u>(149,808)</u>	<u>4,561</u>	<u>-</u>	<u>151,287</u>
Total Funds	<u>259,816</u>	<u>149,560</u>	<u>(155,710)</u>	<u>7,278</u>	<u>-</u>	<u>260,942</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.

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17 Net Assets Representing Funds	Endow- ment fund	Restricted funds	Designated funds	General fund	Total funds
	£	£	£	£	£
Investments	50,807	49,860	-	89,834	190,501
Debtors	-	-	-	167	167
Cash at bank and in hand	6,930	2,058	-	76,362	85,351
Creditors due in 1 year	-	-	-	(15,075)	(15,075)
	<u>57,737</u>	<u>51,918</u>	<u>-</u>	<u>151,287</u>	<u>260,942</u>

18 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.

	2024	2023
	£	£
Income		
Income from investments	629	904
	<u>629</u>	<u>904</u>
Expenditure		
Investment management costs	869	961
	<u>869</u>	<u>961</u>
Net (expenditure in year)	(240)	(57)
Net (losses)/gains on investments	1,520	2,896
Funds balance b/f	<u>49,280</u>	<u>46,441</u>
Funds balance c/f	<u>50,560</u>	<u>49,280</u>

19 Related party transactions

	2024	2023
	£	£
Salary paid to the Executive Secretary	37,585	33,270
Pension contributions for the Executive Secretary	3,007	2,711
Travel and subsistence expenses reimbursed to members of the Executive Committee	15,039	7,747
Amount paid to Executive Secretary as a contribution towards the cost of providing office facilities for the charity.	500	1,526