

SHEFFIELD AND BALBY AREA QUAKER MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS

England & Wales · Charity number 1134536

Details

Status Registered

Legal form Previously excepted

Registered 2010-02-26

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: THE FURTHERANCE OF THE GENERAL RELIGIOUS AND CHARITABLE PURPOSES OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN IN THE AREA OF THE SHEFFIELD AND BALBY MEETING AND BEYOND

Activities: Promotion of the aims and objects of the Religious Society of Friends (Quakers)

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** SHEFFIELD AND BALBY
- Doncaster
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£159,444	£178,969	-	-
2023-12-31	£160,941	£209,348	-	-
2022-12-31	£201,659	£156,119	-	-
2021-12-31	£137,969	£164,211	-	-
2020-12-31	£146,220	£190,805	-	-

Trustees

Name	Role	Appointed
Dilys Margaret Candler		2025-01-01
Ian David McHugh		2022-01-01
Jill Caroline Cooper		2023-01-01
Kiri-Anne Smith		2023-01-01
Richard Hoare		2022-04-26
SALLIE ELIZABETH ASHE		2023-01-01
Timothy David Herrick		2026-03-08

Accounts

Charity number: 1134536

**Sheffield & Balby Area Quaker Meeting of the
Religious Society of Friends**

**Financial Statements for the year
ended 31 December 2024**

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
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Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Legal and administrative information

1 Legal and administrative information

Sheffield & Balby Area Quaker Meeting is one of approximately 70 Area Meetings of the Religious Society of Friends (Quakers) in Britain. It comprises Quakers in Sheffield, Doncaster and Hope Valley. The Area Meeting (AM) incorporates the following Local Meetings (LM), which are to a great extent run independently of the Area Meeting:

- Balby (Doncaster) Local Meeting
- Hope Valley Local Meeting
- Sheffield Central Local Meeting
- Sheffield Nether Edge Local Meeting

1.1 Registration Number

1134536

1.2 Principal office

Quaker Meeting House
10 James Street
Sheffield
S1 2EW

1.3 Trustees

Sallie Ashe
Dilys Candler - appointed January 2025
Jill Cooper
Kiri-Anne Smith: Safeguarding trustee
Huw Evans - resigned December 2024
Richard Hoare: until June 2024: Treasurer & Acting Clerk to the Trustees
from July 2024: Associate Treasurer & Clerk to Trustees
Ian McHugh
Tim Herrick

1.4 Officers

Lorna Buttrick Lettings officer, Balby Doncaster Meeting
Brian Evans: Associate Treasurer, from July 2024 Treasurer

1.5 Independent Examiner

Faye Hazlehurst FMAAT
Anston, Sheffield
S25 4JU

1.6 Holding Trustees

Friends Trusts Limited
Friends House
173 Euston Road
London NW1 2BJ

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Trustees' annual report
for the year ended 31 December 2024

2 Trustees' Annual Report

The Trustees submit their annual report and financial statements for the year ended 31 December 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the governing document (see 2.1.1 below), and the charities 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) issued in October 2019.

2.1 Structure, Governance and Management

2.1.1 Governing document

The Religious Society of Friends in Britain is a Christian denomination founded in the seventeenth century. In legal terms it is a charity for the advancement of religion, which was excepted from registration by virtue of Statutory Instrument 180 of 1996, until the law was changed by the Charities Act 2006. Certain of its constituent Area Meetings, including Sheffield and Balby Area Quaker Meeting, then became liable to apply individually for registration from 2008 onwards.

Sheffield and Balby Area Quaker Meeting adopted an approved governing document in May 2008, and was registered as a charity on 26 February 2010. In 2014 the fourteen associated property charities, previously managed under a Charity Commission Scheme and Schedule of 1st October 1973, were combined into the same charity as the Area Meeting (AM). In May 2022 the governing document was amended to allow trustees to meet by telephone or video conference.

2.1.2 Governance

The Trustees meet four or more times a year and, until July 2024, included the Acting Clerk to Trustees and treasurer of the Area Meeting. Other appointees include representatives of the three larger local meetings and the AM safeguarding officer. Non-trustees invited to attend meetings include the Trustees' administrative assistant (when in post), other non-trustee treasurers within the AM and, until July 2024, the AM Associate Treasurer. From July 2024, with no change of the personnel involved, the offices of AM Associate Treasurer and AM Treasurer were reversed, and the Acting Clerk to Trustees (now Associate AM Treasurer) became the permanent Clerk to Trustees.

The Meeting House in central Sheffield, which is the larger of two premises in the Area Meeting, with income from partial licensing out of parts of the building, is overseen by the Premises Committee of Sheffield Central Local Meeting with management partly outsourced to The Foundry Sheffield (charity 1162688). The Meeting House in Doncaster is managed by a part time lettings officer and assistant overseen by the Premises Committee of Balby (Doncaster) Local Meeting.

To clarify arrangements for delegation and roles, Memoranda of Understanding exist between the Area Meeting, its trustees and three of the Local Meetings: Sheffield Central, Balby (Doncaster) and Hope Valley. Nethe Edge has more recent terms of reference appropriate to the working of its "Servants of the Meeting" group.

2.1.3 Appointment of Trustees

The Trustees of the Area Meeting, who are also trustees of the Associated Charities, are appointed from among the members of the Area Meeting in session.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

2.1.4 Risk management

Sheffield Central Meeting is responsible for over 60% of the Area Meeting's annual income and almost half of its normal expenditure. The Premises and Lettings Committee of that meeting conduct a regular risk assessment. The Risk Assessment Schedule for the Area Meeting was created in 2011 and reviewed in subsequent years. Balby (Doncaster) Local Meeting, as the only other Local Meeting in the Area Meeting which owns its own premises, carries out regular risk assessments in respect of its own operations and assets. Other Trustees are responsible for risk assessment in the Local Meetings which they represent.

In 2011 the AM appointed a Data Protection Coordinator to standardise data management throughout the Meeting. The AM also registered with the Information Commissioner's Office. The Data Protection Coordinator and the Safeguarding Coordinator (for children and vulnerable adults) report regularly to the Trustees. Since Sept 2021, the Safeguarding Coordinator or a representative of the safeguarding group has been appointed to the trustee body.

2.2 Objectives and activities

2.2.1 Objects

The object of Sheffield and Balby Area Quaker Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Sheffield and Balby Area Meeting and beyond.

Activities undertaken for public benefit in relation to objects:

Meetings for worship throughout the Area are open to the general public. There are opportunities for those coming to meetings and not in membership (known as attenders) to learn about Quaker practices and beliefs and if appropriate, to apply for membership. The hiring of rooms, or the sub-lettings of larger areas in buildings in Doncaster and Sheffield also provides opportunities for the general public to find out about Quakers, or to benefit from Quaker-supported organisations. Providing affordable meeting spaces for a large number of community and support groups is supported by the Area Meeting as part of our Quaker witness to the wider community. During the year when relevant decisions were made by Trustees due regard was paid to the Charity Commission Guidance on public benefit.

2.2.2 Use of volunteers

Part-time paid employees comprised those recruited to manage the room hiring business of Sheffield and Doncaster Meeting Houses, a playworker and a bookkeeper at Sheffield Meeting House, and an assistant to the Trustees. All other aspects of running the organisation were undertaken by volunteers within the membership (who are entitled to the reimbursement of expenses). For most posts, members or attenders are appointed according to Quaker procedures and for a set period. There are a number of additional tasks undertaken by individuals or groups who volunteer their time and skills.

2.2.3 Grant making policy

The constituent meetings from time to time make donations to groups whose activities are in sympathy with the objects of the Area Meeting.

The AM has bursary funds to meet different needs of members and regular attenders whose requests for assistance must be supported by pastoral friends. These needs may include attendance on courses for personal religious or educational development, attendance at Britain Yearly Meeting or other Quaker gatherings, and financial assistance in times of personal hardship.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

Grants are also made by the AM for members and attenders attending various courses or conferences either as representatives of a Local Meeting or the AM, or for training as postholders. (In recent times these have been often online due to the Covid pandemic, which has helped to maintain the communal spiritual life of friends.) The AM also assists young people to attend regional activities for under 19 year-olds run by Quakers in Yorkshire and Britain Yearly Meeting.

It is the Area Meeting's policy to offer financial support to any Member or Attender wishing to attend Britain Yearly Meeting (and the Yearly Meeting Gathering in years when BYM is held as part of this larger residential event).

2.3 Performance

2.3.1 Introduction

Each of the four Local Meetings within our Area Meeting holds regular Meetings for Worship open to the public. Abridged versions of reports from these Meetings to the Area Meeting on their activities in 2024 are set out below (2.3.2 to 2.3.5).

Meetings for Worship for Business for the AM itself were held six times during 2024 with varied formats, which continued to produce interesting and accessible meetings, including all age participation, and which help build the Area Meeting community while satisfying our business needs.

Representatives from across our AM have attended meetings of Quakers in Yorkshire and of the Northern Friends Peace Board (NFPB), bodies to which we provide support by grants and personal subscription. Representatives also attended Meeting for Sufferings, the standing representative body entrusted with the care of the business of Quaker meetings nationally, and other committees and activities which are part of Britain Yearly Meeting.

2.3.2 Balby (Doncaster) Meeting

"Our Local Meeting Support Group have had in mind three main themes, rejuvenation, reorganisation and reparations, while reflecting on a year of change and development".

The year started with a deep concern among Friends about the wars in Ukraine and the Middle East led to an exploration of the "The Quaker Peace Testimony in a time of Crisis" with Woodbrooke, leading to a meeting with Tanya Hubbard shared with Friends from Worksop Meeting Friends in February. Friends have also attended Woodbrooke courses either individually on Zoom, or jointly on "The heart of the Quaker Way" with Area Meeting.

We have engaged with the proposals for reorganising Yorkshire Quakers into a single charity, and hosted two of AM's considerations on the subject. We minuted our recognition of the need for change, while acknowledging that much consideration needs to be given to the topic.

We met for Local Business bi-monthly and were represented at the six Area meetings in the year. We are represented by two Friends on the AM Trustee Group, and collaborate with other routine AM or trustee work as required.

We meet for worship on a Sunday followed by a useful "Afterword" period, and also on a Wednesday lunchtime. The Support Group met regularly with pastoral care for our members, and support for new attenders among other considerations, as well as "End of Life" matters. Three Group members joined other AM elders and pastoral care workers at a meeting in Sheffield in October facilitated by Craig Barnett, the Yorkshire Development Worker. Craig also visited us to consider how to make our meeting more welcoming and child-friendly.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

We responded to an AM invitation to reparations, in mitigating the harm done by local Quakers' involvement in slavery, colonialism and economic exploitation, and after one Friend had consulted Doncaster Museum staff, we began to examine how far we could engage with this as a meeting. We recognised that hosting Doncaster Conversation Club represents a significant response to these issues, including asylum policy, colonialism and language use.

As a small meeting with a widely based membership, our outreach work takes varied forms. The high number of users of the meeting house see displays of posters and books. We joined "Discovering Quakers", and were involved in local schemes including a Heart of Doncaster "Football Welcomes" project, "Right up your Street" community work, and a visit by the National Gallery with the local Museum, directed at refugees and asylum seekers on ESOL (English for Speakers of Other Languages) courses.

The Meeting House has been improved with new heaters, new toilets, better wi-fi, and part paving of the garden with a wheelchair ramp to the fire exit. Costs have been met without recourse to the AM Premises Fund.

We have now joined the Quaker Meeting Network to provide our website, essential for Quaker Outreach and for our room Lettings Business.

The AM bank account unification allows our treasurer to give us a detailed bi-monthly report on our situation. Our lettings business enables us to accumulate free reserves, with which we have been able both to support Britain Yearly Meeting, AM and in part Quaker work in the Congo. Most importantly our Quaker testimonies are displayed to those who use the building. More than half of our usage involves work with refugees and those claiming asylum.

Our employees receive the Real Living wage, and we support the Yorkshire Youth Development Worker even though we have children's meeting . We enjoy a shared lunch every third Sunday, as well as our annual trip to Barmoor in the North Yorkshire Moors where we can join friends from our meeting who have moved away." [abridged]

2.3.3 Hope Valley LM

"Sunday meetings for worship are held at the Moore Memorial Hall, Bamford, preceded by introductions and news of Friends, and followed by Afterwords, notices and coffee. We have regular discussion groups, and occasional shared lunches. We do not have the resources to welcome Area Meetings.

Our meeting is nourished by our Afterwords sharing following worship, and we read and discuss Advices and Queries and Quaker Faith and Practice extracts. Our monthly discussion groups, covering a wide range of themes and following meeting for worship, are introduced by a Friend, and conducted in "worship sharing" mode, with equal opportunity for Friends to speak from their individual perspective without being "chaired".

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

We have co-clerks, and shared eldership and pastoral care, and we look after each other informally. We have addressed the need for safeguarding, training and understanding. Outreach has been limited to encouraging visitors, and individuals' participation in various climate and other groups. Our finances mainly involve payment of rent, and without a schedule scheme, Friends are invited to contribute individually to Yearly and Area Meeting and other charities." [abridged]

2.3.4 Nether Edge LM

"Meeting Life, practical and spiritual: Attendance has been quite unpredictable, with some members affected by health issues or balancing outside commitments. We share some of our attenders with Central meeting and some new attenders are still with us. We have had a number of enquiries through the Discovering Quakers website.

In the last moments of our regular Sunday meetings for worship, Friends are invited to offer ministry which might have been in their minds but unspoken. Refreshments served after meeting continue to help building fellowship, and we have a shared lunch on the first Sundays of the month. We continue holding our business meeting immediately after a shortened regular meeting for worship (and often before a shared meal). This has encouraged some attenders to stay for business, but others have too many pressures on their time. On the last Sunday, we have a discussion group, sometimes including Bible quotations to illustrate a theme.

Connections. We produce a monthly e-newspaper, and circulate news updates covering events at Sheffield Central meeting as well. When possible, a representative attends multi-faith events. We have connections with bodies including local political parties, anti-war organisations, and others supporting immigrant and ethnic minority groups. Some attended non-violent demonstrations against this summer's riots.

As before, we were invited to hold a meeting for worship in St Andrew's Psalter Lane (in whose church house we meet). It opened with an introduction, and two readings, and several people offered ministry. It was thought to be a remarkable "gathered" meeting.

Servants Group

The Nether Edge "Servants of the Meeting" Group who share various roles is now completing its fifth year. There is a named convenor and a clerk for correspondence, pastoral and eldership responsibilities and the organisation of local meeting business meetings are shared, and the Treasurer is also a member. Current members of the Group have completed basic safe-guarding training. The treasurer and previous treasurer have worked together with the Area Meeting treasurer in ensuring smooth transition to the new system using a single bank account to serve the funds of Area Meeting and three of our local meetings." [abridged]

2.3.5 Sheffield Central LM

"Sheffield Elders report: In 2024 we have welcomed the joys and challenges of an increasing Meeting size (including young children and their parents), coupled with decreasing activity space (due to licencing out the top floor of the Meeting house. We continued to hold blended Sunday Meetings for Worship (including Zoom contact with those unable to be present), and are grateful to those who volunteer to help facilitate these in various ways.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

We have met monthly as Elders to uphold and reflect on the life of our Meeting including Childrens` Meeting, Wednesday lunchtime Meetings, Breakfast Meetings and monthly Meetings for climate change. There are other groups of Friends that sometimes meet together for worship, including Spiritual Friendship groups. We have enabled and celebrated two weddings. As a group, we met in October with other Elders and Pastoral Care Friends in the Area Meeting to review our structures.

We have tried to support key members of those in the Committees concerned with the closure of the lettings business, and appreciate their dedication and contribution to our Meeting`s discernment the future of the building, and dealing with all the tasks previously covered by staff.

We have considered activities to nurture newer as well as longer-term Friends. These included a 5-week evening group exploring "Faith and Practice", three sessions on "Spirituality" in the Autumn, an all age "life of the Meeting" day, and participation in a day entitled "The Heart of the Quaker Way" facilitated by a Woodbrooke College tutor.

Pastoral Carers` Report: We began the year with six Pastoral Carers meeting monthly to consider the twenty-five + Friends we each support. We are all DBS checked and have attended the "38:5" Safeguarding Course. After various changes, we hope for two or more Friends to be appointed to join us for next year.

We contact those on our lists at least annually and invite them to keep us informed of any needs for support they may have. Support is more frequent for older or more needy Friends and those who are ill, with cards, visits or practical help if possible. We publicise bursary grants available for attending Quaker-related courses, or financial hardship support.

We help to welcome new Attenders and Enquirers, and encourage them to have their names on our list when they feel ready. We offer name badges on the second Sunday of each month, to help introductions, and a shared lunch on those Sundays is popular.

**Children and Young People`s Work Committee report:** The Autumn saw increasing numbers at the Children`s Meeting. Following a session with Jo Baynham (our Yorkshire Youth Development Worker) and subsequent "Life of Our Meeting" afternoon session, we received more offers of Meeting helpers and leaders, which we are still working through.

We are developing support for Sunday sessions during school holidays, with some Friends specifically offering such support.

At least thirty adults and twenty-seven children attended Sunday sessions during the year, most of them regularly, which made accommodation in a single basement space difficult at times.

We are trying to prepare the children better for entering into the main meeting. It`s always a complex affair: the children`s voices are joyous amongst our silence, but everybody recognises that learning to allow the silence is part of the children`s experience." [abridged]

2.3.6 Area and Local Meeting action on environmental sustainability and responses to climate emergency

One local meeting (Sheffield Central) has registered with Eco Church, and is planning to initiate a continuing process around Climate Change Action, structured using the Eco Church framework. They will contact half a dozen local Eco Church registered churches and charities to build up a support network. They look to programming five annual half-day meetings, commencing in October, and drawing in all Local Meeting participants including the children.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

3 Financial review

3.1 Major changes

3.1.1 Yorkshire Quakers

With our internal simplification now complete, so far as presently seems appropriate, for the Area, it can now be seen – partially, at least – as preparing ourselves for a far greater process. This is a proposal to replace eight separate charitable bodies across most of Yorkshire (i.e. except for those areas in the far north of the county who traditionally face the North-east) with a single new charity, Yorkshire Quakers. Throughout 2024, this proposal has been the subject of much discernment, as to its administration, operation and the financial implications of its introduction. While admitting its necessity in the light of the reduced availability of candidates for voluntary governance, this Area Meeting has greeted this proposal with caution and accorded acceptance only subject to conditions, particularly concerning its cost. The proposed timescale is presently aimed at a phased introduction with a starting date of January 2026.

3.1.2 Youth Development Worker

The presence of a Youth Development Worker (YDW) in the county in the last three years has been welcomed, and it is now planned for the post to be continued for another three-year term up to the summer of 2028. The cost of this provision has been a considerable burden for the Area Meetings. In our case, the first two years' contributions were met from reserves, but little thought had been given to financing this, the third year. A reduced contribution was agreed and was partially met from personal donations. The prospect of a second triennium has been greeted with more positive planning, resulting in a separate Area Fund being set up to receive and invest donations in advance of contributions beginning later in 2025, and Sheffield Central Local Meeting has agreed to underwrite the whole three-year plan through its legacy funds.

3.1.3 Premises Fund Management

In 2024, Trustees adopted a new protocol for the administration of the Area's Premises Fund. This fund is designated principally to assist the Local Meetings' financing of major repairs to their Meeting Houses. Budgets were prepared, covering several years, of likely major works and the first few years of those budgets were used to compute an average contribution to spread those costs. A three-year review cycle was approved so that this figure will remain realistic. In operation, each Local Meeting can decide, when a major item occurs, whether it can meet the cost itself, or whether it should apply for assistance to the Fund. If, at the end of the year, it has sustained no major maintenance expenditure, then the computed contribution to the Fund is considered due.

3.2 Fund-by-fund reports

3.2.1 AM General fund (unrestricted)

Having started 2022 with a reserve of over £20,000 which, in two years, had diminished to just over £5,000, the General Fund was unable, as noted above (3.1.2), to sustain a third year's contribution to the cost of the YDW. A total income of £4,774, comprising personal contributions, both directly and via schedules, and a small amount of bank interest, enabled payment of expenses totalling £5,592. This sum includes part of the much-reduced contribution to the YDW and also reflects the abandonment of the clerical assistance for Trustees trialled in 2023. Supplemented by a contribution of £2,000 from Balby (Doncaster) Local Meeting, this leaves the Fund with a balance at the year-end of £6,345.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

3.2.2 Bursary fund (restricted)

The activity of the Bursary Fund fluctuates over a three-year cycle to coincide with the Yearly Meeting Gathering, which occurs every three years, of which 2024 was one. However, with donations supplemented by bank interest resulting from an improved fund management strategy, total income this year of £1,403 has more than half met this year's peak applications of £2,385. Surpluses in the last two years have meant that the Fund now stands at a healthy £18,100, which is only £230 lower than the sum brought forward from 2021.

3.2.3 Relief Trusts (endowment) and Assistance fund (restricted)

These two funds run in tandem, with the Relief Trusts' balance remaining at an historical £27,380 while its income is granted to the Assistance Fund. The grant of £634 in 2024 was supplemented by further bank interest of £154 and, with no claims this year, the Fund now stands at £7,702.

3.2.4 Property Trusts (endowment) and Premises fund (designated)

In a similar way, these two funds are run in tandem, with the Property Trusts' balance remaining at £27,589 while its income is granted to the Premises Fund. The grant of £754 in 2024 supplemented investment income of £4,413 to provide a total income of £5,167. The only expense of the Fund in the year was £1,100 to attend to the trees in the closed Woodhouse burial ground and, including a pledged contribution of £7,000 from Sheffield Central Local Meeting the Fund now stands at £162,369.

3.2.5 Youth Worker fund (restricted)

As noted above, this new Fund has been created to receive and invest donations towards the new three-year commitment to fund the county Youth Development Worker. Through Local Meeting and personal donations, the fund stands at £700 at the end of 2024. So long as it is able, this fund will refund Sheffield Central Local Meeting's undertaking to meet the required quarterly payments, which begins in September 2025.

3.2.6 Balby (Doncaster) Local Meeting

The income of this Local Meeting depends heavily on the net proceeds of letting out the facilities of its Meeting House to the local community. In 2023 these more than doubled, with a further increase of over 20% in 2024, to £31,826. Investment income, principally the rent from the adjacent bungalow, is £5,728, also an increase of over 20%, compared to 2023, partly due to a rent increase, but also a result of improved fund management and interest on the resulting higher level of deposits. Sadly, donation income has remained virtually static, any individual increases being negated by a drop-off in attendance and/or contributors. The total income was £44,150.

Total expenditure has increased by over 30% compared to 2023, partly as a result of a £5,000 donation to Britain Yearly Meeting. Maintenance expenses included the refurbishment of toilets in the Meeting House and clearing and paving part of the garden area behind it. There was also a heavy first-year depreciation charge on a new heating system. Many other items, notably energy, have increased significantly from year to year. After a transfer to Area General Fund (3.2.1 above), the year has left Balby (Doncaster) with a surplus of just £487, and reserves at the year-end of £38,549.

The balance on Balby (Doncaster)'s restricted fund remains unchanged apart from £2 bank interest, and stands at £159. Two appeals were undertaken during the year, for CRESST and the International Anti-Slavery Fund, together raising some £328.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024

3.2.7 Hope Valley Local Meeting

The finances of this small Local Meeting are simple, which is why no need was felt to join in the simplification process in recent years. In the last three years, expenses – chiefly the hire of a hall for meetings – have steadily increased while, overall, donations have declined. In 2024 income of £950 has failed to meet expenses of £1,127, and a third annual deficit has now reduced its reserves to £1,360.

3.2.8 Nether Edge Local Meeting

The income of this Local Meeting fluctuates and, consequently, so does its capacity to support other Quaker work, both locally and nationally. It thus keeps its expenditure within its means. Income from donations in 2024 of £2,661 was supplemented, as a result of the improved fund management strategy mentioned above (3.2.2) following simplification, by interest of £129. From this total of £2,790, expenses of £2,402 (principally room hire) have left a surplus of £388, giving reserves at the year-end of £5,633.

3.2.9 Sheffield Central Local Meeting

In 2023 this Local Meeting came to terms with the insufficient recovery of its lettings business from the rigours of Covid, and intense activity since the closure of the business that autumn has seen a partial recovery, securing a degree of replacement income through alternative uses for their Meeting House. Thus, while lettings income of almost £9,000 has replaced an inadequate £61,000 in 2023, total expenditure has reduced from over £123,000 to just £33,923.

Alongside this, additional sources of regular income have come on stream helping to raise donations and contributions from £1,513 to £6,024, while contributions from schedules have also increased by 25% to £27,119. Together with legacies of just over £25,000 (2023: nil) and investment income of £2,153 (2023: £1,748), these have yielded total income in 2024 of £69,454, giving an operating surplus of £35,530, out of which a contribution of £7,000 (in keeping with the new protocol noted at 3.1.3 above) has been pledged to the Premises Fund. Allowing for this pledge, reserves at the year-end stood at £104,776. Part of this total is the Legacies fund, which has enabled the Meeting to underwrite the Area's Youth Worker commitment (3.1.2 above).

3.2.10 Sheffield Central Restricted Fund

In addition to the sum for general use reported above, Sheffield Central's schedules scheme has also raised a further £23,914 for distribution to Britain Yearly Meeting and other Quaker operations. A further £3,630 was collected from members in response to regular appeals throughout the year.

3.2.11 Donation from Sheffield Adult School

This has bedevilled accounting for Sheffield Central's operations for two years. It arrived in 2022 as a generous donation, but with restrictions that ultimately meant it was unusable by the Local Meeting within these confines. After many meetings, discussions and investigations, a list of nine local organisations whose aims were sufficiently similar to those of the original donors was presented to the Local Meeting and, with the approval of Trustees, the money was distributed in the autumn of 2024. Further details can be found in note 7.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

4 Reserves policy

4.1 Background

The Area Meeting has an established reserves policy that seeks to maintain sufficient designated funds for the following long-term and statutory requirements:

- Funding for large capital/maintenance items.
- Operational and contingency reserves sufficient to cover risks with major impacts on lettings costs and income. This includes sufficient provision to cover any redundancy liabilities

Due to the charity being organised into local meetings and other sub groups, with some financial responsibility delegated to these areas, the charity considers that the reserves policy needs to include both general and designated funds (excluding fixed assets).

Sheffield Central Meeting House is a substantial city centre building, and although both this and the Balby (Doncaster) Meeting House and bungalow are well maintained, Trustees have made provision in our reserves policy for a designated fund (the Premises Fund) large enough to cover major repair or renewal costs. This had generally been topped up by annual contributions which lapsed during the recent financial stringency, but which have been resumed in 2024 by Sheffield Central, and rebated for Balby (Doncaster) by significant premises expense from their own funds.

Trustees are content that the Fund balance (ca. £160K) is adequate at present. Clearer processes for its maintenance and use have been drawn up, including medium term costed repair and renewal schedules for the premises at Sheffield (to 2040) and Doncaster (to 2048), and recommended annual topping-up contributions from local meetings to the Fund looking six years ahead. Periodic building assessments are organised for our Meeting houses and we agreed to combine a review of these processes alongside this when they are next undertaken.

In 2020 the onset of the Covid 19 pandemic prompted us to review our major risk provision, and Trustees agreed it would be prudent to take a long-term approach, and that we should set a target reserve amount for the two larger Local Meetings based on 6-8 months of expenditure. Sufficient resources were already in place for Doncaster, but to meet this target level for Sheffield Central it was agreed to re-allocate a proportion of funds currently held as unspent legacies as operational reserve. (For clarity, unspent legacies that were re-allocated were not subject to any limitations or restraints to their use other than to support the Sheffield Quaker Meeting.) In 2023, the closure of the lettings business at Sheffield Central and release of the lettings staff team has reduced the scale of financial activity, though for the time being, we note that the Sheffield Central designated fund (including unrestricted legacies) is still adequate on the 2019 expenditure basis.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

4.2 Reserves Summary

The table below gives a summary of our reserves provision, from the Reserves Policy review approved by Trustees in July 2024.

Funds within balances held as reserves	Balance at 31 Dec 2024 (excluding tangible fixed assets)	Target Recommendations and Notes
AM General Fund (unrestricted)	£6,345	After two years direct support for the Yorkshire Regional Youth worker, in 2024 no funding was required from AM. With current turnover at £5,592, there is an acceptable level of free reserves.
AM Premises Fund (designated)	£162,369	Trustees believe the current level is acceptable to manage annual fluctuations in capital work and to accommodate large risk items, as well as providing a designated reserve for occasional large contingencies elsewhere in the Area Meeting.
Operational/Contingency Funds for Local Meetings:-		
Hope Valley (designated)	£1,360	Recommended reserve level around £1,127 (12 mo. turnover). Satisfactory
Nether Edge (designated)	£5,633	Recommended reserve level around £2,402 (12 mo. turnover). Reasonable free reserves, available to support chosen Quaker causes.
Sheffield Central (designated)	£88,939 (including designated unspent legacies)	With a turnover of £41K, in new circumstances, this large reserve is still justified in view of bedding in new property licensing and management arrangements, and by reasonable allowance for designating legacy funds. Recommended level to be reviewed.
Balby (Doncaster) (designated)	£33,688	Recommendation is to maintain a target of between £21,000 and £27,000 (based on 6-8 months expenditure in 2023). Reasonable free reserves allow for property work, sparing the premises fund.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2024**

5 Investment policy and objectives

"The policy for investment is to avoid high risk and to seek the highest overall return consistent with Quaker values. This generally means investment in "ethical" organisations, in which reference to the "Ethical Consumer" magazine's research has been useful.

At present, Trustees maintain balances in the Co-operative Bank, Triodos (an investment bank), and the Ecology Building Society. They include the proceeds of sale of a unit trust holding in 2020, representing the Property and Relief Trusts, because of doubts about its ethical standing. They consider that the present spread of funds between three bodies with high "Ethical Consumer" ranking gives us adequate diversity, though a partial reinvestment in stock has not been ruled out.

6 Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees aim to follow best practice and:

- 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 UK Accounting Standards and statements of recommended have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

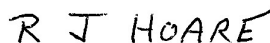
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, they are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

Following review and approval by our Area Meeting, the Trustees' Annual report has been approved by the trustees on 8th October 2025 and signed on their behalf by:



Clerk to the Trustees



Print Name:

**Independent examiners report to the trustees of
Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
for the year ended 31 December 2024**

I report to the charity trustees on my examination of the accounts of the Charity for the period ending 31 December 2024.

Responsibilities and Basis of Report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

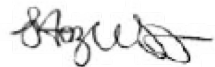
Independent Examiner's Statement

I have completed my examination. I confirm no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning form and content of accounts set out in the Charities/Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 15 October 2025

F Hazlehurst, FMAAT
Community Accountant
FH Accountancy Services
Anston, Sheffield
S25 4JU

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Statement of Financial Activities
for the year ended 31 December 2024

		Unrestricted Funds £	Restricted Funds £	Permanent Endowment funds £	2024 Total £	2023 Total £
INCOMING RESOURCES						
Donations, legacies and grants	2	73,962	30,109	-	104,071	60,497
Room hire and services		40,802	-	-	40,802	88,598
Investments	3	12,525	657	1,389	14,571	11,846
TOTAL INCOMING RESOURCES		127,289	30,766	1,389	159,444	160,941
RESOURCES EXPENDED						
Room hire	4	34,678	-	-	34,678	96,816
Charitable activities - support of meeting	5	51,134	79,818	13,339	144,291	112,532
TOTAL EXPENDED RESOURCES		85,812	79,818	13,339	178,969	209,348
Net income/expenditure		41,477	(49,052)	(11,950)	(19,525)	(48,407)
Transfers between funds	14	-	-	-	-	-
Net movement in funds		41,477	(49,052)	(11,950)	(19,525)	(48,407)
Total funds brought forward		277,555	75,714	863,269	1,216,538	1,264,945
Total funds carried forward		319,032	26,662	851,319	1,197,013	1,216,538

The Statement of Financial Activities includes all gains and losses recognised in the year.

All activities of the charity are classed as continuing.

Prior year comparatives by fund are detailed in the notes to the accounts.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Balance Sheet
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	802,136	809,532
Current assets			
Debtors	12	16,225	16,875
Short term deposits		374,357	372,498
Cash at Bank and in hand		12,624	30,929
Total assets		<u>403,206</u>	<u>420,303</u>
Liabilities			
Creditors - due within one year	13	(8,329)	(13,296)
Total liabilities		<u>(8,329)</u>	<u>(13,296)</u>
Net current assets		394,877	407,006
Total assets less current liabilities		<u>1,197,013</u>	<u>1,216,538</u>
Represented by:			
General Funds		6,345	5,163
Designated fund	14	312,687	272,392
Restricted Funds	14	26,662	75,714
Endowment funds	14	851,319	863,269
Total Charity funds		<u>1,197,013</u>	<u>1,216,538</u>

Approved by the trustees on 8th October 2025 and signed on
their behalf by:

Signed: RJ Hoare

Name: R J HOARE
Trustee

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements
for the year ended 31 December 2024

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - 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) (effective 1 January 2019) - (Charities SORP (FRS102)) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part is only considered probable when the amount can be measured reliably and the charity has been notified of the executors intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

c) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2024

d) Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as cost against the activity for which the expenditure was incurred.

e) Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives at annual rates as follows:

Freehold land	0% straight line
Freehold buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computer equipment	25% straight line

Functional properties are owned by the Area Meeting. These comprise Sheffield Central Meeting House and Doncaster Meeting House, which includes Warden's accommodation, which are held for the furtherance of the Area Meeting's charitable objects. These buildings were valued in June 2019 by an independent professional valuer on freehold market value basis and the valuations have been included in the accounts for the first time in the 2018 accounts. In previous years the only items included in the accounts in respect of land and buildings were improvements made to the buildings made since 2008.

The Doncaster Meeting House warden's accommodation is rented out to a third party, therefore the building is mixed used property held for operation use and investment property. The fair value of the investment property component cannot be measured reliably so the entire property is accounted for as a property within tangible fixed assets.

In 2023 the cost and accumulated depreciation of both Sheffield meeting house and Doncaster meeting house including the land was reclassified to the endowment fund in line with the terms of the governing document, schedule 1.

Titles to the properties are held by the holding trustees.

f) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by the charity is that of volatility in investment markets.

g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2024

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount is offered. Prepayments are valued at the amount prepaid net of any trade discounts.

i) Trade creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Endowment funds are not expendable by the charity, and only the income may be used for general or specific purposes as specified in the terms of the endowment.

l) Pensions

The organisation has defined contributions pension scheme. Employees of the charity are entitled to join the defined contribution scheme. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

m) Operating lease rentals

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2024

n) Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

o) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

2 Income from donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Donations and collections	14,636	4,158	-	18,794	10,814
Schedules	33,386	25,317	-	58,703	48,311
Legacies	25,040	-	-	25,040	-
Grants	900	634	-	1,534	1,372
	73,962	30,109	-	104,071	60,497
Total 2023	38,807	21,690	-	60,497	

3 Income from Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Bank interest	7,653	657	1,389	9,699	7,426
Rental income	4,872	-	-	4,872	4,420
	12,525	657	1,389	14,571	11,846
Total 2023	10,229	462	1,155	11,846	

4 Expenditure on room hire

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Salaries	12,478	-	-	12,478	56,899
Subcontracted services	-	-	-	-	4,214
Premises and admin	22,200	-	-	22,200	35,703
	34,678	-	-	34,678	96,816
Total 2023	96,816	-	-	96,816	

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

5 Expenditure on charitable activities

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Salaries	6	4,853	-	-	4,853	28,574
Premises & admin		29,739	-	-	29,739	24,685
Grants	7	7,366	78,518	1,389	87,273	33,849
Support of meeting expenses		4,786	-	-	4,786	4,602
Depreciation		1,446	-	11,950	13,396	12,258
Other		848	1,300	-	2,148	389
Governance:						
Independent examination	8	1,100	-	-	1,100	2,350
Other		996			996	5,825
		51,134	79,818	13,339	144,291	112,532
Total 2023		78,223	21,204	13,105	112,532	

6 Staff Costs

	Total 2024 £	Total 2023 £
Salaries	17,331	71,136
Employer's National Insurance	-	2,663
Employer Allowance	-	(2,663)
Employer Pension costs	-	2,863
Redundancy costs	-	11,474
	17,331	85,473

No employee received emoluments of more than £60,000. The average number of employees during the period was 4 (2023:8.7).

7 Grants made

	Total 2024 £	Total 2023 £
Quaker:		
Britain Yearly Meeting	27,377	27,637
Other Quaker	6,378	5,198
Non-Quaker:		
Other non-Quaker	53,518	1,014
	87,273	33,849
In addition to the Britain Yearly Meeting grant, other grants made to other Quaker organisations over £1,000 were:		£
Northern Friends Peace Board	1,200	1,943
	1,200	1,943

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

7 Grants made (continued)	Total 2024	Total 2023
Non-Quaker grants distributed during the year:	£	£
CRESST	6,228	-
Ben's Place	1,076	-
Chilypep	5,507	-
Element Society	5,507	-
Emmaus Sheffield	5,507	-
GROW	5,507	-
Heeley City Farm	5,507	-
Kaleido Arts for Wellbeing	5,507	-
Roundabout	5,507	-
Zest	5,507	-
Grants less than £1,000	2,160	1,014
	<u>53,518</u>	<u>1,014</u>

8 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,100 (2023: £1,100).

9 Trustees remuneration and expenses, and the cost of key management personnel

The trustees were not paid or received any other benefits other than reimbursed expenses during the year (2023: £nil).

10 Related party transactions

There were no related party transactions during the year, (2023: none).

A number of trustees have made donations to the charity throughout the year.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

11 Tangible Fixed Assets	Freehold land & buildings	Fixture & fittings	Computer equipment	Total
Cost or Valuation	£	£	£	£
as at 1 January 2024	880,000	156,807	6,205	1,043,012
Additions	-	6,000	-	6,000
as at 31 December 2024	880,000	162,807	6,205	1,049,012
Depreciation				
as at 1 January 2024	71,700	155,575	6,205	233,480
Charge this period	11,950	1,446	-	13,396
at 31 December 2024	83,650	157,021	6,205	246,876
Net book value at 31 December 2024	796,350	5,786	-	802,136
Net book value at 31 December 2023	808,300	1,232	-	809,532

12 Debtors	2024	2023
	£	£
Trade debtors	2,513	3,501
Accrued income	9,574	6,611
Prepayments	4,138	6,118
Other debtors	-	645
	16,225	16,875

13 Creditors	2024	2023
	£	£
Accounts payable	857	-
Accruals	7,303	12,181
Other creditors	169	1,115
	8,329	13,296

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

14 Funds

<u>2024</u>	<i>Brought forward</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Transfers in/(out)</i>	<i>Carried forward</i>
Unrestricted funds					
AM General fund	5,163	4,774	(5,592)	2,000	6,345
Designated funds					
Premises fund	151,302	5,167	(1,100)	7,000	162,369
Sheffield Central	76,245	69,454	(33,923)	(7,000)	104,776
Balby Doncaster	38,063	44,154	(41,668)	(2,000)	38,549
Nether Edge	5,245	2,790	(2,402)		5,633
Hope Valley	1,537	950	(1,127)		1,360
Total designated funds	272,392	122,515	(80,220)	(2,000)	312,687
Total unrestricted funds	<u>277,555</u>	<u>127,289</u>	<u>(85,812)</u>	<u>-</u>	<u>319,032</u>
Restricted funds					
Assistance fund	6,914	788	-	-	7,702
Bursary fund	19,082	1,403	(2,385)	-	18,100
Balby Doncaster	157	330	(328)	-	159
Yorkshire Youth Worker fund	-	700	-	-	700
Sheffield Central	49,560	27,545	(77,105)	-	-
Total restricted funds	<u>75,714</u>	<u>30,766</u>	<u>(79,818)</u>	<u>-</u>	<u>26,662</u>
Permanent endowment funds					
Property Trusts	27,589	755	(755)	-	27,589
Relief Trusts	27,380	634	(634)	-	27,380
Property Reserve	808,300	-	(11,950)	-	796,350
Total endowment funds	<u>863,269</u>	<u>1,389</u>	<u>(13,339)</u>	<u>-</u>	<u>851,319</u>
Total funds	<u>1,216,538</u>	<u>159,444</u>	<u>(178,969)</u>	<u>-</u>	<u>1,197,013</u>

Transfers between funds

Balby Doncaster contributed £2,000 from its designated funds to the area meeting general fund.

Sheffield Central pledged contribution of £7,000 from its designated funds to the designated Premises fund.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

14 Funds

<u>2023</u>	Brought forward	Incoming Resources	Resources Expended	Reclassification in/(out)	Transfers in/(out)	Carried forward
Unrestricted funds						
AM General fund	14,117	4,088	(14,042)	-	1,000	5,163
Designated funds						
Premises fund	135,229	4,256	-	-	11,817	151,302
Sheffield Central	120,333	86,018	(123,727)	(14,423)	8,044	76,245
Balby Doncaster	172,685	39,028	(33,173)	(120,209)	(20,268)	38,063
Nether Edge	5,095	3,147	(2,997)	-	-	5,245
Hope Valley	1,540	1,097	(1,100)	-	-	1,537
Property Reserve	685,618	-	-	(685,618)	-	-
Total designated funds	1,120,500	133,546	(160,997)	(820,250)	(407)	272,392
Total unrestricted funds	1,134,617	137,634	(175,039)	(820,250)	593	277,555
Restricted funds						
Assistance fund	6,249	665	-	-	-	6,914
Woodbrooke Bursary fund	1,965	-	-	-	(1,965)	-
Bursary fund	16,835	945	(663)	-	1,965	19,082
Balby Doncaster Restricted funds	156	1	-	-	-	157
Sheffield Central Restricted funds	50,153	20,541	(20,541)	-	(593)	49,560
Total restricted funds	75,359	22,152	(21,204)	-	(593)	75,714
Permanent endowment funds						
Property Trusts	27,589	617	(617)	-	-	27,589
Relief Trusts	27,380	538	(538)	-	-	27,380
Property Reserve	-	-	(11,950)	820,250	-	808,300
Total endowment funds	54,969	1,155	(13,105)	820,250	-	863,269
Total funds	1,264,945	160,941	(209,348)	-	-	1,216,538

Reclassification of assets

During 2023 Sheffield and Doncaster meeting house including the land were re-classified. The properties are now correctly classified as per the governing document, schedule 1 which states the properties should be held as a permanent endowment. The bungalow dwelling built on part of the land of Balby (Doncaster) was valued in June 2019 with a value of £36,483 this does not have the same restrictions, and is an unrestricted asset, however the land on which it sits is part of the permanent endowment.

Transfers between funds

The transfer of expenditure into Sheffield Central Restricted funds from Sheffield Designated funds is to cover expenditure incurred in 2021 for a coffee morning which was incorrectly reported at the time.

The Woodbrooke fund had been formally merged with the Bursary Fund back in 2018 but due to continuing donations, it continued to have a de facto existence. With approval of Area Meeting, the trustees approved the use of the fund balance £1,965 to organise a local Woodbrooke event within a reasonable period. Other than this exception the Bursary Fund is only for personal use, and does not support organisations.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

14 Funds - continued

Name of fund

Unrestricted funds

AM General fund

The money is available to the AM for its general organisation and activities.

Designated funds

Premises fund

This designated fund represents accumulated income from the proceeds of sale of the Woodhouse Meeting House in the early 1980's, and other smaller property-related trusts together with unrestricted income from the Property Trusts, and transfers from Local Meetings' designated funds.

Area Meeting has chosen to designate this money for property purposes, including the maintenance of the Woodhouse Burial Ground.

Local Meeting funds:

Sheffield Central, Balby Doncaster, Nether Edge and Hope Valley

There are four local meetings within Sheffield and Balby AM. These accounts provide a summary of financial activities in each meeting. Constituent Meetings take responsibility for finances relating to their affairs and for the management of their Meeting Houses. The local meeting Treasurers provide more detailed financial reports of their own Meetings.

Property Reserve

The fund has been set up to identify those funds which resulting from the 2018 revaluation of the Sheffield and Balby (Doncaster) LM meeting houses and land. The reserve is depreciated in line with the depreciation accounting policy. During 2023 the land and buildings have been reclassified to endowment funds as per the governing document, schedule 1.

Restricted funds

Assistance fund

This fund is a bursary fund for the support of Friends in financial need. The fund receives the income of the AM Relief Trusts (see Endowed Funds). Applications are dealt with by the Bursary Funds' Treasurer, with advice and support from overseers as necessary.

Bursary fund

This fund has been transferred from designated funds as at 31 December 2021. Applications for personal grants to Friends are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of the Pastoral Friends.

Balby Doncaster

Restricted funds belonging to Balby (Doncaster).

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

14 Funds - continued

Name of fund

The (Yorkshire) Youth Development Worker

In common with many Quaker regions, a tentative appointment was made by Britain Yearly Meeting in the Autumn of 2022 of a Youth Worker to work across the Yorkshire region for three years and Area Meetings were asked to contribute to the cost. We were able to do so from general reserves but only for part of that period. In the event, the appointment was so successful that it has been extended for another three-year period up to August 2028. With sufficient notice, a fund-raising campaign has been initiated to provide for our share of the cost. The Restricted Fund is the result; standing at £700 at 31 December 2024.

Sheffield Central

Restricted funds belonging to Sheffield Central for grants given or collections made for specific purposes.

Permanent endowment funds

AM Property Trusts

This group of mainly property funds comprises capital from the sale of Woodhouse Meeting House and most of its burial ground in the early 1980's, together with six of the AM Trusts (Le Tall, Halifax, Pacey, Dearman, Wade and Girdom), and a 5/7 portion of a seventh (Coisley Hill). The capital of this fund may only be used in the provision of new meeting houses or burial grounds, but the income is available for general purposes, and is paid into the designated AM Premises fund.

AM Relief Trusts

This group of relief funds comprises three of the ten previous 'AM Trusts' (Taylor, Rodes & Madin) and 2/7 of a fourth (Coisley Hill). The capital of these funds must be maintained and the income, whose use is restricted to the relief of hardship, is paid into the AM Assistance fund.

Property Reserve

This fund has been reclassified from designated funds to endowment funds as per the governing document treatment on properties. This fund was originally set up in 2018 to identify those funds resulting from the revaluation of the Sheffield and Balby (Doncaster) LM meeting houses and land. The reserve is depreciated in line with the depreciation policy.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2024

15 Analysis of net assets by fund

<u>As at 31 December 2024</u>	Unrestricted	Designated	Restricted	Endowment	Total
	Funds	Funds	Funds	funds	2024
	£	£	£	£	£
Fixed Assets	-	5,786	-	796,350	802,136
Net current assets/(liabilities)	6,345	306,901	26,662	54,969	394,877
	<u>6,345</u>	<u>312,687</u>	<u>26,662</u>	<u>851,319</u>	<u>1,197,013</u>

<u>As at 31 December 2023</u>	Unrestricted	Designated	Restricted	Endowment	Total
	Funds	Funds	Funds	funds	2023
	£	£	£	£	£
Fixed Assets	-	1,232	-	808,300	809,532
Net current assets/(liabilities)	5,163	271,160	75,714	54,969	407,006
	<u>5,163</u>	<u>272,392</u>	<u>75,714</u>	<u>863,269</u>	<u>1,216,538</u>

Accounts

Charity number: 1134536

**Sheffield & Balby Area Quaker Meeting of the
Religious Society of Friends**

**Financial Statements for the year
ended 31 December 2023**

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
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Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Legal and administrative information

1 Legal and administrative information

Sheffield & Balby Area Quaker Meeting is one of approximately 70 Area Meetings of the Religious Society of Friends (Quakers) in Britain. It comprises Quakers in Sheffield, Doncaster and Hope Valley. The Area Meeting (AM) incorporates the following Local Meetings (LM), which are to a great extent run independently of the Area Meeting:

Balby (Doncaster) Local Meeting
Hope Valley Local Meeting
Sheffield Central Local Meeting
Sheffield Nether Edge Local Meeting

1.1 Registration Number

1134536

1.2 Principal office

Quaker Meeting House
10 James Street
Sheffield
S1 2EW

1.3 Trustees

Sallie Ashe
Jill Cooper
Kiri-Anne Smith, from January 2023 Safeguarding trustee
Huw Evans
Richard Hoare, from February 2023: Treasurer, Acting Clerk to the Trustees;
from July 2024: Associate Treasurer, Clerk to the Trustees.
Ian McHugh
Tim Herrick

1.4 Officers

Liz Hannah - redundancy in October 2023
Team Leader with Operational responsibility for Sheffield Central Meeting House

Lorna Buttrick Lettings officer, Balby Doncaster Meeting
Brian Evans - (Honorary) Associate Treasurer; from July 2024: Treasurer

1.5 Independent Examiner

Faye Hazlehurst FMAAT
Anston, Sheffield
S25 4JU

1.6 Holding Trustees

Friends Trusts Limited
Friends House
173 Euston Road
London NW1 2BJ

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Trustees' annual report
for the year ended 31 December 2023

2 Trustees' Annual Report

The Trustees submit their annual report and financial statements for the year ended 31 December 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the governing document (see 2.1.1 below), and the charities 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) issued in October 2019.

2.1 Structure, Governance and Management

2.1.1 Governing document

The Religious Society of Friends in Britain is a Christian denomination founded in the seventeenth century. In legal terms it is a charity for the advancement of religion, which was excepted from registration by virtue of Statutory Instrument 180 of 1996, until the law was changed by the Charities Act 2006. Certain of its constituent Area Meetings, including Sheffield and Balby Area Quaker Meeting, then became liable to apply individually for registration from 2008 onwards.

Sheffield and Balby Area Quaker Meeting adopted an approved governing document in May 2008, and was registered as a charity on 26 February 2010. In 2014 the fourteen associated property charities, previously managed under a Charity Commission Scheme and Schedule of 1st October 1973, were combined into the same charity as the Area Meeting (AM). In May 2022 the governing document was amended to allow trustees to meet by telephone or video conference.

2.1.2 Governance

The Trustees meet four or more times a year and, until July 2024, included the Acting Clerk to Trustees and treasurer of the Area Meeting. Other appointees include representatives of the three larger local meetings and the AM safeguarding officer. Non-trustees invited to attend meetings include the Trustees' administrative assistant (when in post), other non-trustee treasurers within the AM and, until July 2024, the AM Associate Treasurer. From July 2024, with no change of the personnel involved, the offices of AM Associate Treasurer and AM Treasurer were reversed, and the Acting Clerk to Trustees (now Associate AM Treasurer) became the permanent Clerk to Trustees.

The Meeting House in central Sheffield, which is the larger of two premises in the Area Meeting, with substantial lettings income, had a permanent paid team Leader and other staff who were overseen by the Premises and Lettings Committee of Sheffield Central Local Meeting (LM). The Meeting House in Doncaster is managed by a part time lettings officer and assistant overseen by the Premises Committee of Balby (Doncaster) Local Meeting.

To clarify arrangements for delegation and roles, Memoranda of Understanding exist between the Area Meeting, its trustees and three of the Local Meetings: Sheffield Central, Balby (Doncaster) and Hope Valley. Nethe Edge has more recent terms of reference appropriate to the working of its "Servants of the Meeting" group.

Note that since the year end (December 2022), governance at Sheffield Central LM has changed following a new business model, in that the lettings staff have been made redundant (see 3.12)

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

2.1.3 Appointment of Trustees

The Trustees of the Area Meeting, who are also trustees of the Associated Charities, are appointed from among the members of the Area Meeting in session.

2.1.4 Risk management

In 2023 Sheffield Central Meeting is typically responsible for over 53% of the Area Meeting's annual income and over 59% of its expenditure, and the Team Leader and Premises and Lettings Committee of that meeting conduct a regular risk assessment which is reviewed by Trustees. Other Trustees are responsible for risk assessment in the Local Meetings which they represent. The Risk Assessment Schedule for the Area Meeting was created in 2011 and reviewed in subsequent years. Balby (Doncaster) Local Meeting, as the only other Local Meeting in the Area Meeting which owns its own premises, carries out regular risk assessments in respect of its own operations and assets.

In 2011 the AM appointed a Data Protection Coordinator to standardise data management throughout the Meeting. The AM also registered with the Information Commissioner's Office. The Data Protection Coordinator and the Safeguarding Coordinator (for children and vulnerable adults) report regularly to the Trustees. Since Sept 2021, the Safeguarding Coordinator or a representative of the safeguarding group has been appointed to the trustee body.

2.2 Objectives and activities

2.2.1 Objects

The object of Sheffield and Balby Area Quaker Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Sheffield and Balby Area Meeting and beyond.

Activities undertaken for public benefit in relation to objects:

Meetings for worship throughout the area are open to the general public. There are opportunities for those coming to meetings and not in membership (known as attenders) to learn about Quaker practices and beliefs and if appropriate, to apply for membership. The hiring of rooms, or the sub-lettings of larger areas in buildings in Doncaster and Sheffield also provides opportunities for the general public to find out about Quakers, or to benefit from Quaker-supported organisations. Providing affordable meeting spaces for a large number of community and support groups is supported by the Area Meeting as part of our Quaker witness to the wider community. During the year when relevant decisions were made by Trustees due regard was paid to the Charity Commission Guidance on public benefit.

2.2.2 Use of volunteers

Part-time paid employees comprised those recruited to manage the room hiring business of Sheffield and Doncaster Meeting Houses, a playworker and a bookkeeper at Sheffield Meeting House, and an assistant to the Trustees. All other aspects of running the organisation were undertaken by volunteers within the membership (who are entitled to the reimbursement of expenses). For most posts, members or attenders are appointed according to Quaker procedures and for a set period. There are a number of additional tasks undertaken by individuals or groups who volunteer their time and skills.

2.2.3 Grant making policy

The constituent meetings from time to time make donations to groups whose activities are in sympathy with the objects of the Area Meeting.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

The AM has bursary funds to meet different needs of members and regular attenders whose requests for assistance must be supported by pastoral friends. These needs may include attendance on courses for personal religious or educational development, attendance at Britain Yearly Meeting or other Quaker gatherings, and financial assistance in times of personal hardship.

Grants are also made by the AM for members and attenders attending various courses or conferences either as representatives of a Local Meeting or the AM, or for training as postholders. (In recent times these have been often online due to the Covid pandemic, which has helped to maintain the communal spiritual life of friends.) The AM also assists young people to attend regional activities for under 19 year-olds run by Quakers in Yorkshire and Britain Yearly Meeting.

2.3 Performance

2.3.1 Introduction

Each of the four Local Meetings within our Area Meeting holds regular Meetings for Worship open to the public. Abridged versions of reports from these Meetings to the Area Meeting on their activities in 2023 are set out below (2.3.2 to 2.3.5).

Meetings for Worship for Business for the AM itself were held six times during 2023 with varied formats, which continued to produce interesting and accessible meetings, including all age participation, which help build the Area Meeting community while satisfying our business needs.

Representatives from across our AM have attended meetings of Quakers in Yorkshire and of the Northern Friends Peace Board (NFPB), bodies to which we provide support by grants and personal subscription. Representatives also attended Meeting for Sufferings, the standing representative body entrusted with the care of the business of Quaker meetings nationally, and other committees and activities which are part of Britain Yearly Meeting.

2.3.2 Balby (Doncaster) Meeting

"The shadow of Covid is less of an issue hanging over our meeting and its activities than last year, and slightly tentatively we see life beginning to return to normal. We maintain meeting for worship on Sundays, and usually also on Wednesday lunchtimes. We have increased the number of members by two new friends. As well as Meeting for Worship, we continue to offer a monthly soup lunch to Friends and attenders, and to seek other opportunities for social events, when possible, involving the Cast Theatre.

We have sought to maintain spiritual and pastoral care of our Meeting and its members and attenders, and to nurture ourselves spiritually. We feel that the Local Meeting Support Group, which took over the roles of clerking, eldership and pastoral care during the previous year, has run our meeting with increased efficiency during that time

Our accounts are being managed in line with the simplified system introduced for the smaller meetings within the Area Meeting, and our bank accounts were closed in May 2023. The year has shown a welcome small financial surplus. We continue to keep letting charges under review. Friends in our meeting have been involved in the development of an operational and reserves policy for the Area Meeting, which follows on from recent work regarding the building reserves. We are committed to being responsible employers and decided to ensure that all staff employed by the Meeting are in receipt of at least the Real Living Wage.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

In the past, we have supported Britain Yearly Meeting by contributing all our weekly collections, which have not been resumed. We have encouraged members and attenders to make individual provision to maintain our level of giving, while keeping the situation under review.

Following a process which we referred to as reimagining the meeting, one result has been a greater emphasis on both inreach and outreach within the meeting. We had already reintroduced the practice of reading from "Advices and Queries" in the first Sunday meeting for worship of every month. We encourage all members and attenders to participate in this. We have also reintroduced the "afterword" following meeting for worship. We have arranged a Woodbrooke course for early 2024.

We have sought ways of supporting our members and attenders, especially newcomers, in discovering ways of developing their own thinking and understanding of Quakerism. This has included encouraging attendance at a course put on by our previous local Development Worker, and also on appropriate Woodbrooke online courses. We are taking steps to set up meetings for discussion, and in February 2024 we will be hosting a Woodbrooke course open to all Area Meeting friends entitled 'The Quaker Peace Testimony in a time of crisis'.

In the context of nurturing our own spirituality, we would particularly mention the visit of Matt Rosen, of Oxford Meeting, who is travelling in the Ministry, and visited our Meeting for Worship with his elder Eleanor Beswick on 3rd December, followed by discussion afterwards, in December. Unfortunately, bad weather prevented some from attending, but Friends present report that Meeting was greatly enhanced by Matt's presence on that day.

We have again given thought to our visual displays in the Meeting House, and ways in which they might be developed for valuable weekday outreach to visitors. We have maintained a regular newsletter for all our members and attenders, which is an important way of ensuring that we keep in touch with those who do not attend regularly. In addition, there are regular e-mailings to all Friends on our list.

Maintenance of the Meeting House takes place via a rolling programme. Major work has comprised replacing the partition, and preparing to replace the heating, in the Children's Room. We now have a defibrillator in place in the building.

We have been encouraged by the increasing number of groups wishing to let the Meeting House, and continue to develop our marketing strategy.

As well as Matt Rosen's visit mentioned elsewhere, we also had visits during the year from the Young Friends Planning Group, and the Link Group, both of which were a joy to us, introducing some of the energy of younger Friends into our ageing group!

We worked during the year with Jamie Bubb, who has created 'Faces of Balby Bridge', as part of the project known as Right Up Our Street. This involved photography of the Balby Bridge estate, and including a number of Friends from our Meeting. More of us joined in the event's launch in July at a small fete outside the nearby Family Centre, and Jamie lead a large group from the community round the Art Trail, consisting of the photographic exhibition Faces of Balby Bridge: the photographic images were attached to street furniture or projected on garage doors locally.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

We have been represented at all Area Meetings, both in person and on-line during the year, seeking to uphold the Area Meeting clerks however we can, and hosting Area Meeting twice a year as usual. Tabular details and statistical details have been returned when required. Correspondents are appointed to the main Quaker services, and Friends are active within the Area Meeting and the wider Quaker movement. Sallie Ashe and Jill Cooper have joined the Area Meeting Trustee board on the retirement of Nic Burne and Alan Robinson. Friends in the Meeting have been engaged in the processes leading to the adoption and development of a new safeguarding policy, one of the major issues occupying the Area Meeting and Trustees.

Continuing to look beyond our own meeting, and 2023 seeing the biennial Arms Fair in London, Doncaster Friends maintained our recent representation at the demonstrations taking place at the ExCel Centre in London, where we supported Friends and others engaged in direct action, as well as taking part in meetings for worship during the day. Friends were also very concerned by the situation in the Middle East and in Gaza, and we held two vigils in Doncaster City Centre, which attracted much positive comment from passers-by.

We continue to work closely with the asylum and refugee project DCC (Doncaster Conversation Club), the biggest patron of our lettings business, with which several Friends in our meeting are involved. DCC faces various challenges, working within a national environment which encourages hostility towards these immigrants. The central location of the Meeting House means that it remains as a valuable resource, and DCC is well-recognised by the local authority and by other organisations supporting asylum seekers for the contribution and the services it provides. One of our Friends raised a specific concern regarding Sudan, which was in due course considered by Meeting for Sufferings.

We held our annual Meeting trip to Barmoor this year; once more for a full week, and Friends came along as time permitted. This important part of our Meeting enables us to renew acquaintance with ex-members of our meeting, also providing a beautiful and congenial space in which to unwind. We hope to continue the practice in 2024 and have booked a week in May."

2.3.3 Hope Valley LM

"We continue to have Sunday morning Meeting for Worship at the Moore Memorial Hall, Bamford, preceded by an experimental sharing of news of Friends and introductions of visitors this year, and the meeting itself is followed by an "afterword" session. Additional meetings have included monthly discussions, shared lunches, a gardening party, visits from our Local Development Worker, and the summer session of Area Meeting.

Organisation: our expenses are covered by regular donation from members, without a schedule contribution scheme. The members undertake **shared pastoral care**, and have explored the role of **eldership** in a tiny meeting. We now rely on Area Meeting and Yearly Meeting **websites** to publicise our details.

We have reviewed our **list of members and attenders** , and addressed the need for **Safeguarding**, training, understanding and information.

Outreach has been limited to encouraging visitors, and individuals' participation in various climate and other groups. In October we joined a Shared Harvest Lunch with our neighbouring Anglican and Methodist friends at MMH, at which we circulated Quaker Week leaflets to the diners.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

Spiritual nurture: the Meeting has been nourished by sharing of inspiration and understanding in the well-loved “Afterword” sessions following worship, our lively monthly discussion groups, and through shared worship and vocal ministry. We read and discuss Advices and Queries and QF&P extracts as appropriate.

Our **Discussion Group** follows Meeting for Worship on the second Sundays of the month. A theme for each meeting is chosen and often briefly introduced by an individual in Worship Sharing mode, to keep the theme open to different perspectives. Over time these “discussions” build up a wide body of shared experience which we can draw upon in our meeting. We have discussed the new revisions to QF&P (on Marriage and Nominations).”

2.3.4 Nether Edge LM

“Meeting life: numbers attending the weekly meetings for worship at Shirley House, have increased overall, and are usually in double figures. A few members were still shielding, or had poor health, but of our newcomers, some were becoming regular attenders, and others also attended Central Meeting. A few younger ones have been attracted by our website.

We have begun holding our Business meetings immediately after our (slightly shortened) regular meeting for Worship. This has improved attendance somewhat, and offered newcomers the chance to learn about the Quaker Business method as well as how we operate as a self-governing community. Offering refreshments after Meeting for Worship has benefitted our sense of community and helped us give a warm welcome to a few new attenders and occasional visitors from other Meetings. In November, we organised our first shared lunch since the Covid lockdowns – and enough friends attended to encourage us to make this a regular event in 2024.

Connections. We were invited to hold a meeting for Worship in Saint Andrews Psalter Lane church in October. Once again, it was a very gathered meeting, largely silent and very much “in the Light” We continue to produce a regular monthly e-newsletter written by members of the Nether Edge Quaker Meeting Servants group. We also use news updates – and share news of significant events being held at Sheffield Central meeting.

Servants Group

The Nether Edge Quaker Meeting Servants group is now near the end of its third year of operation. There is a named convenor, correspondence clerk, and other responsibilities are shared amongst group members, including the clerking of local business meetings, eldership and pastoral care. The treasurer is also a member. We arrange a monthly reading from Advices and Queries, alternating with readings chosen from other Quaker texts.

The group has come through some strain due to ill health over the last year, but we look forward to two new members joining the group in January. One of these is an Area Meeting Trustee, which we hope will prove helpful as three of us will complete our appointed terms in December 2024.

Ongoing work

Most current members of the group have completed basic Safeguarding training and this will also be offered to any newcomers who haven’t already completed relevant training in this area. The Servants group will review its guiding document in 2024.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

Financial management

Over this year our new treasurer, Adam Howard, has worked with both Brian Evans, the Associate Area Treasurer, and Olivia Cox, our previous Meeting treasurer, to ensure a smooth transition to a simplified Area Meeting system with a single bank account serving the Area and two Local Meetings. The Servants group has agreed a budget for our Meeting for 2024."

2.3.5 Sheffield Central LM

"Clerks' report

We believe we have met all of our duties and responsibilities throughout 2023, in accordance with Quaker Faith & Practice, section 4.33.

We have nurtured and sustained the spiritual life of the meeting with regular meetings for worship and church affairs, including preparation for Area Meeting business, and the pastoral care of those associated with the meeting through our Elders and Pastoral Care Team; we are attentive to local outreach, have welcomed newcomers and sought to help enquirers to explore and understand the Society.

Elders' Report

2023 has been a year of change, acceptance, growth and development. We have continued to hold blended Meetings for Worship through the year, enabling those unable to get to the Meeting House to participate in our community. We are delighted that many have returned to the Meeting for Worship in person and have been pleased to welcome newcomers. We are grateful to all those who help facilitate our Meetings, especially by opening up and closing the Meeting House, managing the Zoom equipment, the after meeting refreshments and bringing flowers. We have met monthly as a group of Elders to uphold and reflect on the life of our Meeting, including the Children's Meeting, the Wednesday lunch-time Meeting, the Breakfast Meeting, and the monthly Meeting for Worship for Climate Change.

We also overview other groups of Friends meeting sometimes meeting for worship, including Spiritual Friendship Groups, and have enabled and supported the holding of a Memorial Meeting and two Funerals.

A major matter of concern has been the impact on Friends of the closure of the lettings business, especially those in key positions on the Premises and Lettings and Finance Committees. We have tried to uphold them and greatly appreciate their commitment, dedication and willingness to ensure a proper winding up process and help us discern the future use of the building.

Considering how best to support and nurture newer as well as longer term Friends, we ran a weekly evening group – Exploring Quaker Faith and Practice –in October. This was well attended and appreciated, and a similar group continues on the third Sunday of the month after Meeting for Worship. Together with Area Meeting, we are considering what Woodbrooke can offer our Meetings, to encourage spiritual growth and development.

Jointly with the group of Pastoral Care Friends, we have supported and upheld Meetings for Worship in their homes for Friends with particular needs. We are grateful to the group that has enabled one Friend to participate in Meeting for Worship via Zoom. In November we participated in an Area Meeting wide Elders' and Pastoral Care Friends meeting.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

Pastoral Carers` Report

Our team of six Pastoral Carers has met monthly to review the twenty-five Friends that we each support. Except for our newest member, we are all DBS checked and have the Certificate of Attendance of the 'Thirty-one Eight' Safeguarding Course.

We keep in touch with those on our 'lists' at least once a year by phone, email, or post and invite them to keep us informed of any needs for support that they or their friends may have. This includes applications for bursaries for personal finance or for taking part in Quaker activities.

On the second Sunday of each month, we have held a shared lunch, and we encourage Friends to wear a name badge to help people to get to know each other. These meetings have proved popular, with twenty-two people at one of them. Contact with older or more needy Friends is more frequent. Cards are sent to those suffering a longer illness or a stay in hospital.

We have welcomed about twenty people new to our Meeting including those transferring Membership and people trying Quakers for the first time. We can help them to join our Events emails and to join the list of Members and Attenders. Some have joined the Elders' course based on Quaker Faith and Practice.

We are met with other Area Meeting Elders and Pastoral Carers in November. Three of us are due to leave the office of Pastoral Care and new Nominations are now sought.

Children and Young People's Work Committee Report

We have six members and hope to bring in a further member to the committee. We continue to experiment functioning without a convenor.

Sunday Morning Children's Sessions:

We meet weekly in term-time in Room 4. The pre-school group is led by Helen Hall and a helper, and the school age group is led by a CYPWC (Children's and Young Peoples Work Committee) member and helper. We start with an opening circle for both groups and then work flexibly, which sometimes means the two groups working together. Themes and activities chosen incorporate our Quaker values and testimonies, aimed at giving our children a positive experience as part of Quaker Meeting. We join the main Meeting for Worship five minutes before it ends, and appreciate being able to share what we have been doing. Helen is greatly valued as our Playworker, present every Sunday as a familiar friendly face bringing continuity and support.

Our meetings continue to evolve and we have seen the number of children participating develop over the year, especially infants/young children, supported by parents/grandparents/carers and regular attendance from several families with children aged 6 to 11. There is interest in our meeting accommodating families who would like to meet outside school term times. We are currently discussing how to manage this.

Young People's group: The group went to Scarborough earlier in the year and Barmoor in December. Jo Baynam, Youth Development Worker for Yorkshire, has supported SC (Sheffield Central Meeting) young people by facilitating some social events at Sheffield Central; delivered sessions for Quakers in Yorkshire hosted at Sheffield Central; hosted Link Group weekends attended by SC young people; managed bursaries for SC young people to attend Yorkshire Friends Holiday school; supported the CYPWC in envisioning of the SC youth and children's future offering. Jo is also working with the CYPWC and the Meeting as a whole in restarting All Age Meetings for Worship.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

Events: The Hathersage all age picnic and swim was held in June, and was very well attended. We organised a weekend residential trip to Barmoor in North Yorkshire in September. Four families attended, three of whom were new to Barmoor.

Safeguarding: We continue to work closely with the Safeguarding Working group. Mary Helme, the AM Safeguarding Co-ordinator, is responsive to our queries and we are all engaged in meeting the requirements of safeguarding. In particular the CYPWC has instigated a 'code of conduct' to be signed by volunteers; a consent form for attendance at Sunday meetings and image consent forms as well as a GDPR compliance form. We monitor this regularly."

2.3.6 Area and Local Meeting action on environmental sustainability and responses to climate emergency

A small group of politically active members have had to focus their attention on the business situation at Sheffield Central Meeting to the detriment of their climate and sustainability efforts, but several Friends continued to be involved in running and supporting the twice monthly Climate Vigils (and some engagement with the Council via this group) and Sheffield Central continued to hold a monthly Meeting for Worship for Climate. Friends at all our Meetings continue to be engaged with issues around the climate emergency, and to work with other groups with similar concerns. It is hoped that the previous level of activity in Sheffield will be restored before long.

3 Financial review

3.1 Major changes

3.1.1 Simplification

The implementation of the scheme of delegated banking and bookkeeping, started during 2022, was brought to a conclusion during 2023. Balby (Doncaster)'s bank accounts were closed in the spring, by which time receipts and payments were already being handled through the Area account and only regular donations remained to be transferred. Nether Edge followed the same process, with an early transfer of funds making it possible for their payments to be handled centrally, and their bank account was finally closed in the autumn. This means that, with the exception of Sheffield Central and Hope Valley, all the Area's finances are now processed centrally, using an Excel-based segregated cash book and sales ledger, while QuickBooks software is used to maintain the general ledger and production of accounts.

3.1.2 Strategy relating to short-term deposits

By the end of 2023, a clear strategy has evolved whereby the centrally-managed current account at Co-operative Bank is split between Balby (Doncaster), Nether Edge and the Area Meeting General fund. The remainder of these three funds, along with all other funds except the Co-operative Bank accounts of Sheffield Central and Hope Valley, is held in interest-bearing accounts with Co-operative Bank, Triodos Bank or Ecology Building Society. The balances with Triodos and Ecology have been maintained at the level of previous years using a system of re-allocation when payments need to be made from these other funds. This enables the maximisation of income while avoiding the exposure to the greater risk of other investment, in accordance with our Investment Policy.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

3.1.3 Amalgamation of Woodbrooke and Bursary Funds

In March 2023, trustees noted that the Woodbrooke Fund had been formally merged with the Bursary Fund in 2018 but that, because of continuing donations, it continued to have a *de facto* existence. With the announcement of the planned closure of Woodbrooke itself as a residential centre, and with approval of Area Meeting, the Woodbrooke Fund was finally transferred into the Bursary Fund, whose purposes covered its own. In view of the immediate loss of Woodbrooke residential provision, Trustees approved the use of the Fund balance (£1,965) by Local Meetings to organise a local Woodbrooke event within a reasonable period. Balby (Doncaster) organised such a course which took place in February 2024 and Sheffield Central have arranged one towards the end of 2024. (Other than these exception, the Bursary Fund is only for personal use, and does not support organisations.)

3.2 Fund-by-fund reports

3.2.1 AM General fund (unrestricted)

While starting the year with a reasonably healthy balance of £14,117, the calls on this general fund have increased in recent years and now include the not insubstantial costs of safeguarding training, annual top-up donations to regional Quaker bodies and the provision of clerical assistance to the trustees. There has also been a commitment to contribute to the costs of a Yorkshire Youth Development Worker. Against this, the fund's only sources of income are bank interest and personal contributions, either through Schedules or individually. Expenses during the year totalled £14,044 (compared to £10,506 in 2022). Income of £4,089 (up from £3,428 in 2022) and a donation of £1,000 from Balby (Doncaster) Local Meeting, leave a balance of £5,165 at the end of the year.

3.2.2 Bursary fund (including the former Woodbrooke fund) (restricted)

The balance on the combined fund at the start of the year was £18,800. Although donations of £611 were well down on last year's total of £825, the strategy of placing the fund completely on deposit has led to interest of £331 (2022: £35) resulting in total income of £944, an increase of nearly 10% on the £860 of 2022.

Three awards were made in the year, totalling £663, leaving a balance at the end of the year of £19,081.

3.2.3 Relief trusts (endowment) and Assistance fund (restricted)

The Relief trusts balance of £27,380 yielded interest of £538 in the year, which was passed to the Assistance fund; the Assistance fund also received a further £128 in bank interest. No claims were made on the fund, which ended the year with a balance of £6,914.

3.2.4 Property trusts (endowment) and Premises fund (designated)

The Property trusts balance of £27,589 yielded interest of £617 in the year, which was passed to the Premises fund. The Premises fund started the year with a balance of £135,229; it received a further £3,639 in bank interest and was boosted by the proceeds of the closure of Balby (Doncaster)'s account with Triodos Bank, some £19,267, in repayment of an historic loan. In December 2023, Trustees decided to fund the £7,451 cost of replacing the boilers in Sheffield Meeting House from the Premises fund. The balance of the Premises Fund was thus £151,302 at the end of 2023.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

3.2.5 Hope Valley Local Meeting

Income from Friends increased by just under 4% to £1,097. Expenditure, however, increased to £1,100. The Meeting's main expense is the rent of the hall (£985 compared to £835 in 2022). The resulting small deficit reduced their year-end balance to £1,537.

3.2.6 Nether Edge Local Meeting

Income from Friends was £3,128, an increase of 22% compared to 2022. This was supplemented by £19 bank interest. The main expense, hire of premises, increased to £2,160 (18% up from £1,828 in 2022); total expenses were £2,997 (2022: £3,621) after a reduced grant of £500 to Britain Yearly Meeting (2022: £1,500). The resulting surplus of £150 leaves them with a year-end balance of £5,245.

3.2.7 Balby (Doncaster) Local Meeting

Income from Friends rose by 2% year-on-year to £6,590 and investment income (principally bungalow rent, which remained unchanged) by 5% to £4,745. Income from lettings more than doubled compared to 2022 to £27,693, with the result that total income was almost 65% higher than 2022, at £39,028.

Against this, overall expenditure rose by 33%: premises costs by 39%, all other costs by 27%. This meant that there was an operating surplus of £13,855 or 35% of total income, compared to 18% in 2022. The decision was taken to replace the failing main partition in the Meeting House. This expense reduced that surplus to £5,855.

A transfer of £1,000 was made to Area funds (as noted above under 3.2.1) and the balance of the Triodos account when it was closed in May (£19,268) was transferred (as noted above under 3.2.4) to Premises fund. These two extra-ordinary items resulted in a final deficit of £14,413. Balby (Doncaster)'s Fund balance had formerly included a net sum of £120,208 in respect of property improvements since 2008 (see below under Accounting Policies (e) Tangible Fixed Assets). This sum has now been transferred to the Permanent Endowment Funds (Property Reserve) (see below in Note 14, under Reclassification of Assets) leaving a Fund balance of £38,064.

Balby (Doncaster)'s small restricted fund is unchanged apart from less than £1 of bank interest, and stands at £157.

3.2.8 Sheffield Central Local Meeting

Income from lettings of £60,906 in 9 months exceeded 2022's total of £45,395. However, income from Friends declined slightly to £23,147 (2022: £24,852); grant and legacy income was a mere £217 (2022: £26,935) and, although bank interest of £1,748 compared to a mere £790 in 2022, total income in 2023 was only £86,019, compared to £97,972 in 2022, a decrease of 12.2%

Total expenses of £124,319, were over 35% higher than 2022 (£90,906). Chief among these were staff at £72,563 (2022: £58,297) and premises costs of £28,657 (2022: £11,350). This led to an operating deficit of £37,115, compared to a surplus of £7,866 in 2022. The premises total includes the cost of replacing the boilers in the meeting house, for which a transfer was received from Premises fund (see 3.2.4 above), reducing the deficit to £29,664.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

Sheffield Central's Fund balance had formerly included a net sum of £14,423 in respect of property improvements made since 2008 (see below under Accounting Policies (e) Tangible Fixed Assets). This sum has now been transferred to the Permanent Endowment Funds (Property Reserve) (see below in Note 14, under Reclassification of Assets) leaving a Fund balance of £76,246.

Recovery from the effects of Covid on the lettings business was very slow, as a result of both low demand and the existence of many other locations in the city centre offering similar facilities. It had been hoped that the increase in lettings early in the year would continue, but it became clear that this would not yield sufficient income to cover the increased expenditure, due partly to rises in wages and energy costs. A wide-ranging series of consultations and meetings during the summer months led to the decision in July that the meeting house should be substantially closed for lettings at the end of September and all staff engaged in it should be made redundant.

The expenses of closure are included in the total of £124,319 given above. The staff cost quoted includes redundancy payments of £14,539, in addition to which other costs totalling £1,910 (inclusive of professional fees) are included under appropriate headings within the total shown. Following the closure essential building services, previously covered by staff, were outsourced. Charges for three months were £1,962.

Meanwhile, a Transformation Group is actively involved in considering a variety of possibilities for the use of the building in ways that will not be so demanding of staff and resources.

3.2.9 Sheffield Central Restricted fund

This heading is used to report funds in three separate categories. First, is the regular Scheduled Income facility, channelling donations from members and attenders into support for Local and Area Meetings, Britain Yearly Meeting and other Quaker organisations. Throughput in 2023 was £41,162 (2022: £43,645). The fund's second regular function is far smaller, to account for funds collected within the Local Meeting for other organisations in response to specific appeals. Throughput in this manner was £1,014 (2022: £759). Some part of this sum was still on hand at the year-end and is treated as a creditor and an addition to the bank balance.

3.2.10 Donation from Sheffield Adult School

Recording this sum is a third and temporary function of Sheffield Central's restricted fund. Donated by Sheffield Adult School Union in July 2022, the sum of £49,559.93 was held in restricted reserve during 2023, pending negotiation with ex-trustees of the Sheffield Adult School. Having consulted the Charity Commission, trustees asked Sheffield LM to continue to work on a scheme of passing the fund onto local charities which both served the Adult School's informal intention of assisting young people into employment, and also the interests of local Quakers in supporting youth work. We expect this to be completed in 2024.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

4 Reserves policy

4.1 Background

The Area Meeting has an established reserves policy that seeks to maintain sufficient designated funds for the following long-term and statutory requirements:

- Funding for large capital/maintenance items.
- Operational and contingency reserves sufficient to cover risks with major impacts on lettings costs and income. This includes sufficient provision to cover any redundancy liabilities

Due to the charity being organised into local meetings and other sub groups, with some financial responsibility delegated to these areas, the charity considers that the reserves policy needs to include both general and designated funds (excluding fixed assets).

Sheffield Central Meeting House is a substantial city centre building, and although both this and the Balby (Doncaster) Meeting House and bungalow are well maintained, Trustees have made provision in our reserves policy for a designated fund (the Premises Fund) large enough to cover major repair or renewal costs. This had generally been topped up by annual contributions which lapsed during the recent financial stringency, but which we hope to be resumed by 2025.

Trustees are content that the Fund balance (ca. £150K) is adequate at present. Clearer processes for its maintenance and use have been drawn up, including medium term costed repair and renewal schedules for the premises at Sheffield (to 2040) and Doncaster (to 2048), and recommended annual topping-up contributions from local meetings to the Fund looking six years ahead. Periodic building assessments are organised for our Meeting houses and we agreed to combine a review of these processes alongside this when they are next undertaken.

In 2020 the onset of the Covid 19 pandemic prompted us to review our major risk provision, and Trustees agreed it would be prudent to take a long-term approach, and that we should set a target reserve amount for the two larger Local Meetings based on 6-8 months of expenditure. Sufficient resources were already in place for Doncaster, but to meet this target level for Sheffield Central it was agreed to re-allocate a proportion of funds currently held as unspent legacies as operational reserve. (For clarity, unspent legacies that were re-allocated were not subject to any limitations or restraints to their use other than to support the Sheffield Quaker Meeting.) In 2023, the closure of the lettings business at Sheffield Central and release of the lettings staff team has reduced the scale of financial activity, though for the time being, we note that the Sheffield Central designated fund (including unrestricted legacies) is still adequate on the 2019 expenditure basis.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

4.2 Reserves Summary

The table below gives a summary of our reserves provision, from the Reserves Policy review approved by Trustees in July 2024.

Funds within balances held as reserves	Balance at 31 Dec 2023 (excluding tangible fixed assets)	Target Recommendations and Notes
AM General Fund (unrestricted)	£5,163	After contributing a second tranche of surplus reserve of £7,000 in support for a Yorkshire Regional Youth worker, the balance shown was at a prudent level. The current AM Funds expenditure budget is £5,500. In 2024 we are reconsidering the balance of our income streams from local meetings, and from individual members.
AM Premises Fund (designated)	£151,302	Trustees believe the current level is acceptable to manage annual fluctuations in capital work and to accommodate large risk items, as well as providing a designated reserve for occasional large contingencies elsewhere in the Area Meeting.
Operational/Contingency Funds for Local Meetings:-		
Hope Valley (designated)	£1,537	Recommendation is to maintain reserve around £2,000 (one to two years income)
Nether Edge (designated)	£5,425	Recommendation is to maintain reserve around £6,000 (one to two years income)
Sheffield Central (designated)	£76,245 (including designated unspent legacies)	This still just meets the previous recommendation to maintain a target of between £77,000 and £103,000 (based on 6-8 months expenditure in 2019). In view of the change of business plan in 2023 with reduced turnover (see 3.2.8), new recommendations will be made in 2024.
Balby (Doncaster) (designated)	£38,063	Recommendation is to maintain a target of between £20,000 and £26,000 (based on 6-8 months expenditure in 2023). Further capital expenditure from the large contingency reserve is anticipated in 2024-25, obviating the need to draw on the Premises fund.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2023**

5 Investment policy and objectives

"The policy for investment is to avoid high risk and to seek the highest overall return consistent with Quaker values. This generally means investment in "ethical" organisations, in which reference to the "Ethical Consumer" magazine's research has been useful.

At present, Trustees maintain balances in the Co-operative Bank, Triodos (an investment bank), and the Ecology Building Society. They include the proceeds of sale of a unit trust holding in 2020, representing the Property and Relief Trusts, because of doubts about its ethical standing. They consider that the present spread of funds between three bodies with high "Ethical Consumer" ranking gives us adequate diversity, though a partial reinvestment in stock has not been ruled out."

6 Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees aim to follow best practice and:

- 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 UK Accounting Standards and statements of recommended have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, they are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

Following review and approval by our Area Meeting, the Trustees' Annual report has been approved by the trustees on _____ and signed on their behalf by:

Clerk to the Trustees

Print Name

**Independent examiners report to the trustees of
Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
for the year ended 31 December 2023**

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 December 2023.

Responsibilities and Basis of Report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning form and content of accounts set out in the Charities/Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

F Hazlehurst FMAAT
Member in Practice
Anston, Sheffield
S25 4JU

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted Funds £	Restricted Funds £	Permanent Endowment funds £	2023 Total £	2022 Total £
INCOMING RESOURCES						
Donations, legacies and grants	2	38,807	21,690	-	60,497	136,858
Room hire and services		88,598	-	-	88,598	58,139
Investments	3	10,229	462	1,155	11,846	6,660
Other income		-	-	-	-	3
TOTAL INCOMING RESOURCES		137,634	22,152	1,155	160,941	201,659
RESOURCES EXPENDED						
Room hire	4	96,816	-	-	96,816	86,409
Charitable activities - support of meeting	5	78,223	21,204	13,105	112,532	69,710
TOTAL EXPENDED RESOURCES		175,039	21,204	13,105	209,348	156,119
Net income/expenditure		(37,405)	948	(11,950)	(48,407)	45,540
Transfers between funds	14	593	(593)	-	-	-
Reclassification of funds	14	(820,250)	-	820,250	-	-
Net movement in funds		(857,062)	355	808,300	(48,407)	45,540
Total funds brought forward		1,134,617	75,359	54,969	1,264,945	1,219,405
Total funds carried forward		277,555	75,714	863,269	1,216,538	1,264,945

The Statement of Financial Activities includes all gains and losses recognised in the year.

All activities of the charity are classed as continuing.

Prior year comparatives by fund are detailed in the notes to the accounts.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Balance Sheet
as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	11	809,532	821,790
Current assets			
Debtors	12	16,875	21,182
Short term deposits		372,498	308,626
Cash at Bank and in hand		30,929	116,710
Total assets		<u>420,303</u>	<u>446,518</u>
Liabilities			
Creditors - due within one year	13	(13,296)	(3,363)
Total liabilities		<u>(13,296)</u>	<u>(3,363)</u>
Net current assets		407,006	443,155
Total assets less current liabilities		<u>1,216,538</u>	<u>1,264,945</u>
Represented by:			
General Funds		5,163	14,117
Designated fund	14	272,392	1,120,500
Restricted Funds	14	75,714	75,359
Endowment funds	14	863,269	54,969
Total Charity funds		<u>1,216,538</u>	<u>1,264,945</u>

Approved by the trustees on _____ and signed on
their behalf by:

Signed:

Name: _____
Trustee

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements
for the year ended 31 December 2023

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - 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) (effective 1 January 2019) - (Charities SORP (FRS102)) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part is only considered probable when the amount can be measured reliably and the charity has been notified of the executors intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

c) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2023

d) Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as cost against the activity for which the expenditure was incurred.

e) Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives at annual rates as follows:

Freehold land	0% straight line
Freehold buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computer equipment	25% straight line

Functional properties are owned by the Area Meeting. These comprise Sheffield Central Meeting House and Doncaster Meeting House, which includes Warden's accommodation, which are held for the furtherance of the Area Meeting's charitable objects. These buildings were valued in June 2019 by an independent professional valuer on freehold market value basis and the valuations have been included in the accounts for the first time in the 2018 accounts. In previous years the only items included in the accounts in respect of land and buildings were improvements made to the buildings made since 2008.

The Doncaster Meeting House warden's accommodation is rented out to a third party, therefore the building is mixed used property held for operation use and investment property. The fair value of the investment property component cannot be measured reliably so the entire property is accounted for as a property within tangible fixed assets.

In 2023 the cost and accumulated depreciation of both Sheffield meeting house and Doncaster meeting house including the land was reclassified to the endowment fund in line with the terms of the governing document, schedule 1.

Titles to the properties are held by the holding trustees.

f) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by the charity is that of volatility in investment markets.

g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2023

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount is offered. Prepayments are valued at the amount prepaid net of any trade discounts.

i) Trade creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Endowment funds are not expendable by the charity, and only the income may be used for general or specific purposes as specified in the terms of the endowment.

l) Pensions

The organisation has defined contributions pension scheme. Employees of the charity are entitled to join the defined contribution scheme. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

m) Operating lease rentals

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2023

n) Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

o) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2023

2 Income from donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Donations and collections	9,800	1,014	-	10,814	59,495
Schedules	28,172	20,139	-	48,311	50,298
Legacies	-	-	-	-	1,500
Grants	835	537	-	1,372	25,565
	38,807	21,690	-	60,497	136,858
Total 2022	65,322	71,536	-	136,858	

3 Income from Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Bank interest	5,809	462	1,155	7,426	2,240
Rental income	4,420	-	-	4,420	4,420
	10,229	462	1,155	11,846	6,660
Total 2022	6,305	66	289	6,660	

4 Expenditure on room hire

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Salaries	6 56,899	-	-	56,899	53,962
Subcontracted services	4,214	-	-	4,214	5,925
Premises and admin	35,703	-	-	35,703	26,522
	96,816	-	-	96,816	86,409
Total 2022	86,409	-	-	86,409	

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2023

5 Expenditure on charitable activities

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Salaries	6	28,574	-	-	28,574	11,567
Subcontracted services		-	-	-	-	480
Premises & admin		24,685	-	-	24,685	10,445
Grants	7	11,490	21,204	1,155	33,849	31,102
Support of meeting expenses		4,602	-	-	4,602	-
Depreciation		308	-	11,950	12,258	12,335
Other		389	-	-	389	917
Governance:						
Independent examination	8	2,350	-	-	2,350	-
Other		5,825	-	-	5,825	2,864
		78,223	21,204	13,105	112,532	69,710
Total 2022		48,021	21,559	130	69,710	

6 Staff Costs

	Total 2023 £	Total 2022 £
Salaries	71,136	62,687
Employer's National Insurance	2,663	2,295
Employer Allowance	(2,663)	(2,295)
Employer Pension costs	2,863	2,842
Redundancy costs	11,474	-
	85,473	65,529

No employee received emoluments of more than £60,000. The average number of employees during the period was 8.7 (2022:10).

7 Grants made

	Total 2023 £	Total 2022 £
Quaker:		
Britain Yearly Meeting	27,637	26,562
Other Quaker	5,198	2,865
Non-Quaker:		
Other non-Quaker	1,014	1,675
	33,849	31,102
In addition to the Britain Yearly Meeting grant, other grants made to organisations over £1,000 were: Northern Friends Peace Board	1,943	-
	1,943	-

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2023

8 Independent examination and accountancy services

The fee shown for 2023 includes accountancy costs of £1,250 for the year 2022.

During the period, the cost of the independent examination and accountancy services was £1,100 (2022: £1,250).

9 Trustees remuneration and expenses, and the cost of key management personnel

The trustees were not paid or received any other benefits other than reimbursed expenses during the year (2022: £nil).

10 Related party transactions

There were no related party transactions during the year. Related parties in 2022: Doncaster conversation Club had one trustee in common with the charity, and uses the Doncaster meeting house for its activities. Balby Doncaster LM received £5,689 in lettings income during the year. The Club receives a discount of £1 per hour. The business meeting has approved this discount, amongst others, as the Doncaster Conversation Club is considered a Quaker charity concern.

11 Tangible Fixed Assets

	Freehold land & buildings	Fixture & fittings	Computer equipment	Total
Cost or Valuation	£	£	£	£
as at 1 January 2023	880,000	156,807	6,205	1,043,012
as at 31 December 2023	880,000	156,807	6,205	1,043,012
Depreciation				
as at 1 January 2023	59,750	155,267	6,205	221,222
Charge this period	11,950	308	-	12,258
at 31 December 2023	71,700	155,575	6,205	233,480
Net book value at 31 December 2023	808,300	1,232	-	809,532
Net book value at 31 December 2022	820,250	1,540	-	821,790

12 Debtors

	2023	2022
	£	£
Trade debtors	3,501	10,050
Accrued income	6,611	6,912
Prepayments	6,118	4,220
Other debtors	645	-
	16,875	21,182

13 Creditors

	2023	2022
	£	£
Accruals	12,181	1,457
Other creditors	1,115	1,906
	13,296	3,363

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2023

14 Funds

	<i>Brought forward</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Reclassification in/(out)</i>	<i>Transfers in/(out)</i>	<i>Carried forward</i>
Unrestricted funds						
AM General fund	14,117	4,088	(14,042)	-	1,000	5,163
Designated funds						
Premises fund	135,229	4,256	-	-	11,817	151,302
Sheffield Central	120,333	86,018	(123,727)	(14,423)	8,044	76,245
Balby Doncaster	172,685	39,028	(33,173)	(120,209)	(20,268)	38,063
Nether Edge	5,095	3,147	(2,997)	-	-	5,245
Hope Valley	1,540	1,097	(1,100)	-	-	1,537
Property Reserve	685,618	-	-	(685,618)	-	-
Total designated funds	1,120,500	133,546	(160,997)	(820,250)	(407)	272,392
Total unrestricted funds	1,134,617	137,634	(175,039)	(820,250)	593	277,555
Restricted funds						
Assistance fund	6,249	665	-	-	-	6,914
Woodbrooke Bursary fund	1,965	-	-	-	(1,965)	-
Bursary fund	16,835	945	(663)	-	1,965	19,082
Balby Doncaster Restricted funds	156	1	-	-	-	157
Sheffield Central Restricted funds	50,153	20,541	(20,541)	-	(593)	49,560
Total restricted funds	75,359	22,152	(21,204)	-	(593)	75,714
Permanent endowment funds						
Property Trusts	27,589	617	(617)	-	-	27,589
Relief Trusts	27,380	538	(538)	-	-	27,380
Property Reserve	-	-	(11,950)	820,250	-	808,300
Total endowment funds	54,969	1,155	(13,105)	820,250	-	863,269
Total funds	1,264,945	160,941	(209,348)	-	-	1,216,538

Reclassification of assets

During 2023 Sheffield and Doncaster meeting house including the land were re-classified. The properties are now correctly classified as per the governing document, schedule 1 which states the properties should be held as a permanent endowment. The bungalow dwelling built on part of the land of Balby (Doncaster) was valued in June 2019 with a value of £36,483 this does not have the same restrictions, and is an unrestricted asset, however the land on which it sits is part of the permanent endowment.

Transfers between funds

The transfer of expenditure into Sheffield Central Restricted funds from Sheffield Designated funds is to cover expenditure incurred in 2021 for a coffee morning which was incorrectly reported at the time.

The Woodbrooke fund had been formally merged with the Bursary Fund back in 2018 but due to continuing donations, it continued to have a de facto existence. With approval of Area Meeting, the trustees approved the use of the fund balance £1,965 to organise a local Woodbrooke event within a reasonable period. Other than this exception the Bursary Fund is only for personal use, and does not support organisations.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2023

14 Funds

<i>Prior year</i>	<i>Brought forward</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Transfers</i>	<i>Carried forward</i>
Unrestricted funds					
<i>AM General fund</i>	20,695	3,428	(10,506)	500	14,117
Designated funds					
<i>Premises fund</i>	134,184	1,045	-	-	135,229
<i>Sheffield Central</i>	112,467	97,972	(90,106)	-	120,333
<i>Balby Doncaster</i>	168,833	23,713	(19,429)	(432)	172,685
<i>Nether Edge</i>	6,161	2,555	(3,621)	-	5,095
<i>Hope Valley</i>	1,571	1,055	(1,086)	-	1,540
<i>Property Reserve</i>	695,300	-	(9,682)	-	685,618
<i>Total designated funds</i>	<u>1,118,516</u>	<u>126,340</u>	<u>(123,924)</u>	<u>(432)</u>	<u>1,120,500</u>
<i>Total unrestricted funds</i>	<u><u>1,139,211</u></u>	<u><u>129,768</u></u>	<u><u>(134,430)</u></u>	<u><u>68</u></u>	<u><u>1,134,617</u></u>
Restricted funds					
<i>Education fund</i>	130	-	-	(130)	-
<i>Assistance fund</i>	6,173	97	(151)	130	6,249
<i>Woodbrooke Bursary fund</i>	1,612	353	-	-	1,965
<i>Bursary fund</i>	16,719	507	(392)	-	16,835
<i>Balby Doncaster Restricted funds</i>	156	960	(892)	(68)	156
<i>Sheffield Central Restricted funds</i>	594	69,684	(20,125)	-	50,153
<i>Total restricted funds</i>	<u>25,384</u>	<u>71,602</u>	<u>(21,559)</u>	<u>(68)</u>	<u>75,359</u>
Permanent endowment funds					
<i>Property Trusts</i>	27,509	144	(64)	-	27,589
<i>Relief Trusts</i>	25,991	145	(66)	1,310	27,380
<i>Education Trusts</i>	1,310	-	-	(1,310)	-
<i>Total endowment funds</i>	<u>54,810</u>	<u>289</u>	<u>(130)</u>	<u>-</u>	<u>54,969</u>
Total funds	<u><u>1,219,405</u></u>	<u><u>201,659</u></u>	<u><u>(156,119)</u></u>	<u><u>-</u></u>	<u><u>1,264,945</u></u>

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2023

14 Funds - continued

Name of fund

Unrestricted funds:

AM General fund

The money is available to the AM for its general organisation and activities.

Designated funds:

Premises fund

This designated fund represents accumulated income from the proceeds of sale of the Woodhouse Meeting House in the early 1980's, and other smaller property-related trusts together with unrestricted income from the Property Trusts, and transfers from Local Meetings' designated funds.

Area Meeting has chosen to designate this money for property purposes, including the maintenance of the Woodhouse Burial Ground.

Local Meeting funds:

Sheffield Central, Balby Doncaster, Nether Edge and Hope Valley

There are four local meetings within Sheffield and Balby AM. These accounts provide a summary of financial activities in each meeting. Constituent Meetings take responsibility for finances relating to their affairs and for the management of their Meeting Houses. The LM Treasurers provide more detailed financial reports of their own Meetings.

Property Reserve

The fund has been set up to identify those funds which resulting from the 2018 revaluation of the Sheffield and Balby (Doncaster) LM meeting houses and land. The reserve is depreciated in line with the depreciation accounting policy. During 2023 the land and buildings have been reclassified to endowment funds as per the governing document, schedule 1.

Restricted funds:

Assistance fund

This fund is a bursary fund for the support of Friends in financial need. The fund receives the income of the AM Relief Trusts (see Endowed Funds). Applications are dealt with by the Bursary Funds' Treasurer, with advice and support from overseers as necessary.

Restricted funds:

Woodbrooke Bursary fund

This fund is a bursary fund to support attendance at Woodbrooke Quakwe Study Centre courses. (This does not apply where Friends are nominated by their LM or AM to attend courses.)

Bursary fund

This fund has been transferred from designated funds as at 31 December 2021.

Applications for personal grants to Friends are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of the Pastoral Friends.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2023

14 Funds - continued

Name of fund

Balby Doncaster Restricted funds

Restricted funds belonging to Balby (Doncaster).

Sheffield Central Restricted funds

Restricted funds belonging to Sheffield Central for grants given or collections made for specific purposes.

Permanent endowment funds:

AM Property Trusts

This group of mainly property funds comprises capital from the sale of Woodhouse Meeting House and most of its burial ground in the early 1980's, together with six of the AM Trusts (Le Tall, Halifax, Pacey, Dearman, Wade and Girdom), and a 5/7 portion of a seventh (Coisley Hill). The capital of this fund may only be used in the provision of new meeting houses or burial grounds, but the income is available for general purposes, and is paid into the designated AM Premises fund.

AM Relief Trusts

This group of relief funds comprises three of the ten previous 'AM Trusts' (Taylor, Rodes & Madin) and 2/7 of a fourth (Coisley Hill). The capital of these funds must be maintained and the income, whose use is restricted to the relief of hardship, is paid into the AM Assistance fund.

Property Reserve

This fund has been reclassified from designated funds to endowment funds as per the governing document treatment on properties. This fund was originally set up in 2018 to identify those funds resulting from the revaluation of the Sheffield and Balby (Doncaster) LM meeting houses and land. The reserve is depreciated in line with the depreciation policy.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2023

15 Analysis of net assets by fund

<u>As at 31 December 2023</u>	Unrestricted	Designated	Restricted	Endowment	Total
	Funds	Funds	Funds	funds	2023
	£	£	£	£	£
Fixed Assets	-	1,232	-	808,300	809,532
Net current assets/(liabilities)	5,163	271,160	75,714	54,969	407,006
	<u>5,163</u>	<u>272,392</u>	<u>75,714</u>	<u>863,269</u>	<u>1,216,538</u>

<u>As at 31 December 2022</u>	Unrestricted	Designated	Restricted	Endowment	Total
	Funds	Funds	Funds	funds	2022
	£	£	£	£	£
Fixed Assets	-	821,790	-		821,790
Net current assets/(liabilities)	14,117	298,710	75,359	54,969	443,155
	<u>14,117</u>	<u>1,120,500</u>	<u>75,359</u>	<u>54,969</u>	<u>1,264,945</u>

Accounts

**Sheffield & Balby Area Quaker Meeting of the
Religious Society of Friends**

**Financial Statements for the year
ended 31 December 2022**

Charity number 1134536



The Spectrum, Coke Hill, Rotherham, S60 2HX
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Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
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Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Legal and administrative information

1 Legal and administrative Information

Sheffield & Balby Area Quaker Meeting is one of approximately 70 Area Meetings of the Religious Society of Friends (Quakers) in Britain. It comprises Quakers in Sheffield, Doncaster and Hope Valley. The Area Meeting (AM) incorporates the following Local Meetings (LM), which are to a great extent run independently of the Area Meeting:

- Balby (Doncaster) Local Meeting
- Hope Valley Local Meeting
- Sheffield Central Local Meeting
- Sheffield Nether Edge Local Meeting

1.1 Registration Number

1134536

1.2 Principal office

Quaker Meeting House
10 James Street
Sheffield
S1 2EW

1.3 Trustees

Sallie Ashe - appointed January 2023
Jill Cooper - appointed January 2023
Kiri-Anne Smith - appointed January 2023
Nic Burne - resigned December 2022
Olivia Cox - resigned December 2022
Huw Evans
Richard Hoare from March 2022 Treasurer, acting clerk to the trustees from February 2023
Ian McHugh
Tim Herrick - appointed January 2023

1.4 Officers

Liz Hannah Team Leader with Operational responsibility for Sheffield Central Meeting House

Lorna Buttrick Lettings officer, Balby Doncaster Meeting

1.5 Independent Examiner

Faye Hazlehurst FMAAT
Employee of:
VAR Community Accountancy
The Spectrum
Coke Hill
Rotherham
S60 2HX

1.6 Holding Trustees

Friends Trusts Limited
Friends House
173 Euston Road
London NW1 2BJ

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Trustees' annual report
for the year ended 31 December 2022

2 Trustees' Annual Report

The Trustees submit their annual report and financial statements for the year ended 31 December 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the governing document, and the charities 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) issued in October 2019.

2.1 Structure, Governance and Management

2.1.1 Governing document

The Religious Society of Friends in Britain is a Christian denomination founded in the seventeenth century. In legal terms it is a charity for the advancement of religion, which was excepted from registration by virtue of Statutory Instrument 180 of 1996, until the law was changed by the Charities Act 2006. Certain of its constituent Area Meetings, including Sheffield and Balby Area Quaker Meeting, then became liable to apply individually for registration from 2008 onwards.

Sheffield and Balby Area Quaker Meeting adopted an approved governing document in May 2008, and was registered as a charity on 26 February 2010. In 2014 the fourteen associated property charities, previously managed under a Charity Commission Scheme and Schedule of 1st October 1973, were combined into the same charity as the Area Meeting (AM). In May 2022 the governing document was amended to allow trustees to meet by telephone or video conference.

2.1.2 Governance

The Trustees meet four or more times a year, and include the Clerk to trustees and the treasurer of the Area Meeting. Other appointees include representatives of the three larger local meetings and the AM safeguarding officer. Non-trustees invited to attend meetings include the Trustee administrative assistant, the AM Associate Treasurer, and other non-trustee treasurers within the AM. The Meeting House in central Sheffield, which is the larger of two premises in the Area Meeting, with substantial lettings income, had a permanent paid team Leader and other staff who were overseen by the Premises and Lettings Committee of Sheffield Central Local Meeting (LM). The Meeting House in Doncaster is managed by a part time lettings officer and assistant overseen by the Premises Committee of Balby (Doncaster) Local Meeting.

To clarify arrangements for delegation and roles, Memoranda of Understanding exist between the Area Meeting, its trustees and each of the Local Meetings: Sheffield Central, Balby (Doncaster), Hope Valley and Nether Edge: these will be reviewed in 2024.

Note that since the year end (December 2022), governance at Sheffield Central LM has changed following a new business model, in that the lettings staff have been made redundant (see 3.12)

2.1.3 Appointment of Trustees

The Trustees of the Area Meeting, who are also trustees of the Associated Charities, are appointed from among the members of the Area Meeting in session.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2022**

2.1.4 Risk management

Sheffield Central Meeting is typically responsible for over 75% of the Area Meeting's annual income and over 60% of its expenditure, and the Team Leader and Premises and Lettings Committee of that meeting conduct a regular risk assessment which is reviewed by Trustees. Other Trustees are responsible for risk assessment in the Local Meetings which they represent. The Risk Assessment Schedule for the Area Meeting was created in 2011 and reviewed in subsequent years. Balby (Doncaster) Local Meeting, as the only other Local Meeting in the Area Meeting which owns its own premises, carries out regular risk assessments in respect of its own operations and assets.

In 2011 the AM appointed a Data Protection Coordinator to standardise data management throughout the Meeting. The AM also registered with the Information Commissioner's Office. The Data Protection Coordinator and the Safeguarding Coordinator (for children and vulnerable adults) report regularly to the Trustees. Since Sept 2021, the Safeguarding Coordinator or a representative of the safeguarding group has been appointed to the trustee body.

2.2 Objectives and activities

2.2.1 Objects

The object of Sheffield and Balby Area Quaker Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Sheffield and Balby Area Meeting and beyond.

Activities undertaken for public benefit in relation to objects:

Meetings for worship throughout the area are open to the general public. There are opportunities for those coming to meetings and not in membership (known as attenders) to learn about Quaker practices and beliefs and if appropriate, to apply for membership. The hiring of rooms in buildings in Doncaster and Sheffield also provides opportunities for the general public to find out about Quakers. Providing affordable meeting spaces for a large number of community and support groups is supported by the Area Meeting as part of our Quaker witness to the wider community. During the year when relevant decisions were made by Trustees due regard was paid to the Charity Commission Guidance on public benefit.

2.2.2 Use of volunteers

Paid employees comprise those recruited to manage the room hiring businesses of Sheffield and Doncaster Meeting Houses, a playworker at Sheffield Meeting House, and an assistant to the trustees. All other aspects of running the organisation are undertaken by volunteers within the membership (who are entitled to the reimbursement of expenses). For most posts, members or attenders are appointed according to Quaker procedures and for a set period. There are a number of additional tasks undertaken by individuals or groups who volunteer their time and skills.

2.2.3 Grant making policy

The constituent meetings from time to time make donations to groups whose activities are in sympathy with the objects of the Area Meeting.

The AM has bursary funds to meet different needs of members and regular attenders whose requests for assistance must be supported by pastoral friends. These needs may include attendance on courses for personal religious or educational development, attendance at Britain Yearly Meeting or other Quaker gatherings, and financial assistance in times of personal hardship.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors' report (incorporating the Trustees' annual report) continued
for the year ended 31 December 2022**

Grants are also made by the AM for members and attenders attending various courses or conferences either as representatives of a Local Meeting or the AM, or for training as postholders. (In recent times these have been often online due to the Covid pandemic, which has helped to maintain the communal spiritual life of friends.) The AM also assists young people to attend regional activities for under 19 year-olds run by Quakers in Yorkshire and Britain Yearly Meeting.

2.3 Achievements and performance

2.3.1 Introduction

Each of the four Local Meetings within our Area Meeting holds Meetings for Worship. Reports from these Meetings on their activities in 2022 as presented to the Area Meeting are set out below. (Note that in relation to plans and dates referred to, these reports were composed before the 2022 year end.)

Meetings for Worship for Business for the AM itself were held six times during 2022 with varied formats, which continued to produce interesting and accessible meetings, including all age participation, which help build the Area Meeting community while satisfying our business needs.

Representatives from across our AM have attended meetings of Quakers in Yorkshire and of the Northern Friends Peace Board (NFPB), bodies to which we provide support by grants and personal subscription. Representatives also attended Meeting for Sufferings, the standing representative body entrusted with the care of the business of Quaker meetings nationally, and other committees and activities which are part of Britain Yearly Meeting.

2.3.2 Balby (Doncaster)

Although the year showed welcome signs of a return to normal after the easing of the restrictions and the diminution of the physical effects of the Covid pandemic, we are still in the process of reinstating much of our earlier activity. We have maintained Meeting for Worship (in person or virtually) on Sunday throughout the year, although we are conscious that not all Friends feel as comfortable in the Meeting House as they had been before, and need to be ready to respond to that. We have also sought to maintain a regular meeting for worship on a Wednesday. We are pleased to note an increase in numbers attending Meeting, and we welcome those Friends who have joined us.

We have tried to maintain spiritual and pastoral care of our Meeting and its members and attenders. This has primarily consisted of ensuring that all are well and safe, and are managing. We referred last year to our proposed introduction of a Local Meeting Support Group with the role of undertaking between them all the supporting duties of clerking, eldership, pastoral care, and treasurership (although individuals will continue to be appointed to specific roles). This is now in place and running well. Specific Friends are tasked with different aspects of the meeting, so that (for example) three Friends keep a pastoral overview of the meeting.

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The new arrangement has accompanied our continuing discussions on reimagining the meeting. This is intended to encourage us to look at where we expect our meeting to be in five years' time. We note that significant progress has been made in all areas except sustainability, and the setting up of the Local Meeting Support Group is among the examples of progress made. The issues are all interlinked and developments are broadly positive. Use of the Meeting House and outreach are both relevant to the sustainability issue, and completion of the market research project will support future decision-making. We are grateful to the Regional Development Worker, Bridget Holtom, for her help with this.

Our accounts will be audited in line with our usual annual practice, although we note the initiative from Area Meeting Trustees towards a simpler form of accounting for the whole of the Area Meeting. The accounts for the year show a small deficit of income over expenditure of just under £4,000. Lettings income has improved and new lettings have been found with organisations which are themselves very much in tune with our Quaker values. We believe the ongoing market research activity mentioned below has generated some interest in our facilities.

In recent times we have supported our own individual giving to Britain Yearly Meeting by making all of our weekly collections a contribution to the work of BYM. As regular collections have not resumed, we continue to keep under review how we can maintain our level of giving to BYM. We encourage members and attenders to make individual provision to ensure that giving is maintained.

We have sought to maintain our own spiritual nurture as well as to look at ways of developing outreach. Within Meeting for Worship, we have reintroduced the practice of reading from "Advices and Queries" on the first Sunday of every month. This had lapsed as a practice, but we now see it as particularly appropriate given the recent influx of new attenders. We encourage all members and attenders to participate by offering to give a reading. At the same time, we have reinstated the changing display of extracts from "Advices and Queries" in the foyer of the meeting house, where they are of course visible to all visitors to the Meeting House.

We had also hoped to hold an event for Quaker Week in October, but the weekend was unfortunately one when many Friends were unavailable, and we had to put our plans into abeyance. We are therefore considering other possibilities, including an Enquirers and Attenders workshop, or reinstating 'Becoming Friends' discussions.

Now that we are able to display posters and other materials, we are reconsidering our displays in the meeting house. We have reinstated our display on Quakers and Peace, Quakers and Sanctuary, and Quakers and Torture in the foyer, and are reviewing other display material which may be of use to us. We are also engaged in reviewing our resources for children and young people with a view to welcoming younger families and children.

We have maintained a regular newsletter for all our members and attenders. This has been an important way of ensuring that we keep in touch with everyone in the meeting, both those who attend regularly and those who do not. Our Assistant Clerk for Communications makes regular mailings to all Friends on our list; we are fortunate in that all those on our list maintain email addresses.

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Of necessity we had to put special measures in place to deal with Covid and its ongoing effects. This was carried out across the Area Meeting. Although the Area Meeting Reopening Group has been laid down, its work has led to long-term changes in our meeting, not least in the absorption into our own practices and procedures of the health and safety precautions which we began to get used to during the pandemic.

We have been represented at all Area Meetings, either in person or by video link during the year, and we seek to uphold the Area Meeting clerks by whatever means we can, and welcome our Area Meeting Friends to join us twice a year as previously. Tabular details and statistical details have been returned when required. Correspondents are appointed to the main Quaker services, and Friends are active within the Area Meeting and the wider Quaker movement.

As noted above, our lettings have increased since reopening following the pandemic, but this has been a slow process, and together with our Friends at Sheffield Central, we have been looking at the marketing of the meeting house. We have commissioned research, the report from which is expected shortly, and hope to recruit help with the marketing.

We continue to work closely with the asylum and refugee project Doncaster Conversation Club, our biggest user, with which a number of Friends in our meeting are involved. DCC is itself now open again, and faces a number of challenges, including the policy of asylum seekers being dispersed around the outskirts of Doncaster rather than being housed in the centre. This leads to isolation and travel difficulties, and additional travel costs. The policy is exacerbated within the city by the practice of placing numbers of asylum seekers in hotels. Although this may involve DCC's own volunteers in additional travel, the central location of the Meeting House means that it remains as a valuable resource and is well-recognised by the local authority and by national and local organisations concerned with the support of asylum seekers for the contribution that it makes and the services it provides.

We were fortunate once again to hold our annual Meeting trip to Barmoor this year. During a well-planned six-day drop-in holiday from Friday 29th April until Wednesday 4th May we enjoyed the company of old and new friends and extended family once again, although not everyone was able to attend. Having once again booked the building for a full week, we were able to accommodate a good number of Friends both old and new. We also held a summer picnic in July at Sandall Beat Woods, although only five Friends were able to attend, not least because of the extremely hot weather at the time.

On the whole we would see the year as one of consolidation and of advance, and we hope that the trend will continue during 2023.

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2.3.3 Hope Valley LM

We continue to have Sunday morning **Meeting for Worship** at the Moore Memorial Hall, Bamford. Meeting is followed by Afterword, Introductions, News of Friends, Notices and coffee, often with cake.

Additional meetings have included regular Discussion Groups, a Healing Meeting in February; two visits by our Local Development Worker; various "Conduct of our Meeting" discussions, one of which was hastily ended by a snowstorm; occasional shared lunches, which are particularly popular; Area Meeting on a sunny day in July, and a talk on Eco Church. Sometimes we sit outdoors in the garden for Meeting, and we have had a "Gardening Party" to help keep it nice. We often welcome visitors, people from Sheffield, Bamford Quaker Community guests, a cycling group from York Meeting, and various others. We maintain our links with BYM.

Our finances are simple and stable at the moment. We do need, however, to encourage Friends to contribute regularly to Meeting funds, in order to pay rent etc. Without schedules, we hope Friends are contributing to BYM, AM, and charities.

Outreach has been limited to encouraging visitors, and individuals' participation in various climate and other groups.

We were sorry to see one of our two Co-Clerks, Linda, resign in July, and we miss her. We are hoping to appoint someone else soon.

Our meeting has been nourished spiritually: through our well-loved afterwords (10-30 minutes following MfW) in which Friends feel able to share and deepen understandings and inspirations, and discern the living out of our testimonies; through our deep and lively monthly discussion groups; and through shared worship and silent and spoken ministry. We read and discuss Advices and Queries and QF&P extracts as appropriate.

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Our meeting has been nourished spiritually: through our well-loved afterwords (10-30 minutes following MfW) in which Friends feel able to share and deepen understandings and inspirations, and discern the living out of our testimonies; through our deep and lively monthly discussion groups; and through shared worship and silent and spoken ministry. We read and discuss Advices and Queries and QF&P extracts as appropriate.

Gillie Bolton has served as Elder for at least 6 years: time for the role to be invigorated by moving on, and to share responsibility. A lengthy discussion concerning eldership is facilitating this change by helping us discern what Eldership is and could be for our tiny meeting.

We look after each other informally, including sharing after Meeting, and phone calls.

Our Discussion Group normally meets on the second Sunday, following Meeting for Worship. Themes have been: Friendship, Dying, Silence, Discernment, Healing, Reflections on our meeting, Framework for a fulfilled and happy life, Peace, Giving. These arise from: thoughts shared during 'afterword', informal conversations over coffee, or concerns Friends bring from their everyday lives. All of us look after the process, giving Friends equal opportunities to speak without being 'chaired'. The theme is chosen by a 'proposer' who will often circulate a brief paragraph in advance. They may also open with a few words. We proceed in Worship Sharing mode. The idea is to keep the theme open to different perspectives, rather than pursue a particular proposer's line of enquiry. Over time these discussions appear to build up a wide body of shared experience which we can draw upon in our meeting.

A typical discussion group addressed the theme of 'Faith, Community and Works' as the framework for a fulfilled and happy life. 'Faith' was regarded as the foundation: perhaps this could be interpreted as one's 'beliefs' or 'core values'? We bring our 'Faith' to a series of 'communities' within which we live our lives, for example: family, friendship groups, local, national, global. The majority felt that the latter was particularly important, given the current 'Climate Emergency' and 'migration' issues. 'Works' was regarded as, in many ways, the key dimension. Members felt that it was crucial that our faith was translated into day-to-day action for good purposes within the communities we live.

One Sunday, Harriet Martin from Cotteridge in Birmingham came and gave us a talk about eco church, as Cotteridge Quaker Meeting gained the gold Eco church award in 2019. Harriet was invited so we could learn more about the eco church scheme to aid our discernment about whether HVQM wishes to join it. She was a relevant and interesting speaker, with slides. As a Meeting, Friends are wanting to have a full discussion about Sustainability and to explore our response to climate change, before possibly committing ourselves to the scheme.

Reflecting on the value of attending Quaker Meetings over the past year, the opportunity to share and reflect not only nourishes, but facilitates inner change, and that can support the living out of our Quaker Testimonies.

2.3.4 Nether Edge LM

Throughout 2022 we have continued to hold our Meeting in-person at Shirley House, with suitable precautions in place to guard members and attenders against the risks posed by Covid-19. We have regularly reviewed the situation and the precautions we are taking, in the light of changing levels of infection locally. There is no doubt that being able to meet regularly in person once again has strengthened our Meeting and deepened our collective worship.

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Offering refreshments after Meeting for Worship has also been valuable to our sense of community and has helped us give a warm welcome to a small number of new attenders and occasional visitors from other Meetings. We continue to review arrangements and Covid protection measures as the winter draws near.

Connections

One custom that we have been very pleased to resume this year is the holding of joint meetings with the congregation of Saint Andrews Psalter Lane church. We were invited to hold a Quaker Meeting in the church itself on the morning of 23rd October, when many of the congregation joined us. It felt a very "gathered" meeting, and we received overwhelmingly positive feedback.

We have been producing a regular monthly e-newsletter throughout the year, written turn-by-turn by members of the Nether Edge Quaker Meeting Servants group. This helps keep members and attenders who are unable to come to meeting informed about what's happening, whilst keeping emails down to a reasonable minimum.

Our website, set up in 2021, continues to attract interest.

Servants Group

The Nether Edge Quaker Meeting Servants group is now coming to the end of its second year of operation. This structure is working well, with responsibilities shared amongst members including the clerking of local business meetings. The group currently meets roughly once a month, on zoom. Two members of the group will reach the end of their terms of service in December 2022. Two new members have joined the group this year. In 2023 the group will begin the year with five members; the ideal size, from the group's experience to date, is six or seven members. The group will keep the situation under review.

Ongoing work

The Servants group has undertaken work on data protection, producing guidelines and prompting all members and attenders to complete fresh Data Consent forms.

The Servants group reviews the well-being of members and attenders at each of its meetings and agrees on any follow-up which is felt to be appropriate.

Nether Edge Friends' testimonies

We invited members and attenders to answer the question:

"What impact has Nether Edge Quaker Meeting had on your Spiritual Life?"

One Friend quoted from Quaker Faith and Practice: "Our way of worship evokes from deep within us at once an affirmation and a celebration, an affirmation of the reality of that Light which illumines the spiritual longing of humanity, and a celebration of the continual resurrection within us of the springs of hope and love; a sense that each of us is, if we will, a channel for a power that is both within us and beyond us." Lorna M Marsden, 1986. 20:16

Another quoted from "Advices and Queries" 8: "We can worship alone, but when we join with others in expectant waiting we may discover a deeper sense of God's presence."

Both "deep silence" and spoken ministry were appreciated, and there was an acknowledgement that this often comes from a very deep place within and sometimes takes courage to share with others.

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One suggested that the meeting is "a nurturing base for many actions within the community", and another spoke of: "The mixture of ministry from the gifts of the spirit in our personal lives, and commitments to the wider world of our social and political testimonies and actions."

For many, a small, relatively intimate meeting simply works better than a large group.

Another wrote that they liked the welcome at Nether Edge and said: "that it feels like coming home in some ways."

2.3.5 Sheffield Central LM

We believe that we have met our responsibilities, as outlined in Quaker Faith and Practice 4.33, throughout 2022.

(a&l) Meetings for Worship are held every Sunday and Wednesday. Our Sunday meetings are blended: in person and online via Zoom, and Wednesday meetings vary between online and in person meetings. We also hold monthly Breakfast Meetings and Meetings for Worship for Climate Change, and the teenagers of our community meet together in worship. A group of Friends has been worshipping in Pitsmoor twice a month and is upheld by our meeting.

(b) Our Elders arrange for "Advices and Queries" and other parts of "Quaker Faith & Practice" to be read during Meetings for Worship throughout the year.

(c-d) Living through a pandemic, we have valued opportunities to spend time together in person as well as online, with attention to our spiritual life and sustaining our community - please see the reports below. We have welcomed newcomers to our meeting, whether visiting or becoming regular attenders. Our Children's Meeting meets regularly (see below).

(e-f) We held a local meeting for church affairs each month except for August and October. We encourage all members of the meeting to participate in these and in Area Meeting.

(g-j) Our Treasurer and Premises & Lettings Business Committee have reported more frequently to our meetings for church affairs during a difficult financial year, and held additional meetings to involve as many Friends as possible. Our accounts have been prepared and reported as required. Our custodian of records has been working to update the physical copies of minutes that had been held electronically during the disruption of the pandemic. Our committees monitor the relevance of new legislation; for example, this year there has been a need to update safeguarding procedures.

(k-p) Our outreach this year has been through participation in demonstrations and other events, through our website and Facebook. We have correspondents with Quaker bodies, faith-based and social action groups. Our library group maintains books and other publications and encourages Friends to read and borrow these.

From the Children and Young People's Work Committee (CYPWC):

Sunday Morning Children's Sessions: We have enjoyed meeting weekly during term time with pre-school and school-age groups. We start with an opening circle and work flexibly with whoever turns up. Themes and activities incorporate our Quaker values and testimonies. We aim to give our children a positive experience of Quaker Meeting and to feel part of our Meeting. We join the main Meeting for Worship 5 mins before it ends and appreciate being able to share what we have been doing. Our Playworker Helen is greatly valued as a friendly familiar face bringing continuity and support.

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Young People's group: Our teenagers met fortnightly over several weeks on Sunday mornings, for quiet time and games, led by themselves with a responsible adult on hand. The Youth Development Worker, Jo, has met with us and with the teenage group. The fortnightly meetings stopped over the Summer and we will be discussing next steps.

Safeguarding: We have been briefed on the new Safeguarding policy and regulations, and the coordinators of the Safeguarding Working group have introduced themselves to Children's Meeting. We will be undergoing extra training.

Events: The annual Hathersage swim and social was held in June when adults, children and young people came together to swim, play and eat delicious cake. This was a great success and continues to be a highlight of the year. We held a Summer meet-up in the Peace Gardens, 'Sheffield by the sea' in August which went well. We hosted an all age picnic and games session in Abbeyfield Park in September, with co-operative/parachute games. This event proved great fun and one we are likely to repeat.

In November the children made a giant Christmas card to send to Double Joy from the whole Meeting. The image will be used on printed Christmas cards to raise funds for Double Joy. We plan to hold our annual Christmas Panto on 18th December.

From the Pastoral Carers

Our Pastoral Carers team of six Friends meets monthly: we report on how life is treating us and the 20 plus Friends that we each have on our Lists. We respond to Friend's needs by phoning, sending emails, or letters or cards but now post-Covid are more able to visit friends at home or in hospital.

Our sense of community as a Meeting has been improved as more Friends return to worship in the Meeting House rather than on Zoom. However, Zoom is still useful for those less able to travel to Meeting on Sundays. We have been aware of folk new to Meeting including students and newcomers to Sheffield, enabling them to join the list of Members and Attenders. We started monthly Shared Lunches in October; these are now paused to restart in January 2023.

We have helped Friends to gain suitable Bursaries to support their own financial needs or to enable them to support Friend's activities. Emails have been sent to those on our Lists giving news as necessary and reminding that we are all called to be involved in oversight within our social groups.

We do support each other and in giving and loving, we too gain.

From the Elders

We have continued to hold blended Meetings for Worship throughout this year, enabling those who are unable to get to the Meeting House to be part of our meeting community. For those attending Meeting for Worship at the Meeting House, we have the sense that worshippers really appreciate being able to come together again in the Meeting House.

We continue to request the wearing of masks during Meeting for Worship, as the Covid infection rate varies. We still monitor the air quality in the Meeting room and ensure that there is sufficient ventilation. We are grateful to the people who take responsibility for Meeting House security, as well as to those who set up the blended meeting equipment each week.

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We have met monthly as a group of Elders to uphold and reflect on the life of our Meeting, including the Children's Meeting, the Wednesday lunch time Meeting, the Breakfast Meeting, and the monthly Meeting for Worship for Climate Change. We also hold an overview of other groups of Friends that sometimes meet together for worship, including Spiritual Friendship Groups. We have upheld a Memorial Meeting and a Funeral. In September, we were able to start new meetings for learning, which we have called "Two Quakers and..."/"2Qs&". These meetings, open to all, are particularly designed to help newcomers and more recent members and attenders to enhance their understanding of Quakerism, considering topics such as Meeting for Worship, the testimonies and community. So far we have been pleased at how well these have been received.

Jointly with the group of Pastoral Care Friends, we have supported and upheld Meetings for Worship in their homes for Friends with particular needs. We also met together with Pastoral Care Friends in April to share perspectives and to consider how we might work more closely together. This was especially useful as we moved out of Covid restrictions.

In the first part of this year, it felt as though our emphasis was as much on practical arrangements for Meeting for Worship as on spiritual development. We still need to pay attention to practical arrangements, but we are optimistic that the focus is shifting and we are pleased to have been able to run the "2Qs&" sessions.

2.3.6 Area and Local Meeting action on environmental sustainability and responses to climate emergency

The Climate and Ecology Emergency Initiative has continued to operate within Sheffield Central Meeting, and includes a section in Sheffield and Balby Quaker News for the sharing of thoughts, ideas and reflections. The working groups involved in this initiative are those concerned with food and growing, with travel and transport, with political influence, and with the greening and use of the Sheffield Central Meeting House. There is consideration of how Friends travel to meeting, and there is plentiful advice on growing vegetables, and advice on good diet.

The political influence sub-group has encouraged the local authority to move ahead with the promised climate assembly; has researched and questioned the sustainability policy of Sheffield University, in particular with reference to the work of the advanced Manufacturing Research Centre; has arranged for all local Sheffield MPs to be contacted about the Environment Bill and Government preparations for COP26; and has joined sessions run by the Sheffield Climate Alliance and Green New Deal South Yorkshire.

Friends at all our Meetings continue to be engaged with issues around the climate emergency, and to work with other groups with similar concerns. We continue to reflect on our actions and plans, and to make an impact where we can.

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3 Financial review

3.1 Major changes

3.1.1 Simplification

In March 2022 we were introduced to a system of simplified Area accounts by which the finances of the whole area, including central affairs and those of local meetings, were managed in one place and in one ledger. After some investigation and reflection, a proposal was put to Area Meeting to invite the three smaller local meetings to relinquish their financial management to the centre in this way. The very smallest (Hope Valley) decided that the transmission of information for this purpose would involve more effort than it would save and resolved to remain unchanged. The other two (Balby (Doncaster) and Nether Edge) accepted the invitation. The first phase of this project, amalgamating the banking for Area Meeting General Fund, Premises Fund and the Bursary Funds, started in the autumn into the former Bursary Fund Account. The old General Area Meeting bank account was inactive from the end of November, with the final closure taking place at the year-end. The incorporation of the two local meetings' accounts began and has progressed during 2023.

3.1.2 Use of Co-op deposit account

With the closure of the General Area Meeting account and the re-purposing and re-naming of the former Bursary Fund account, easy access was obtained to a deposit account that had lain dormant for many years. It was decided to place much of the less active funds there, and process any transactions through the current account with bookkeeping entries to compensate where necessary.

3.1.3 Retention of Triodos interest

For some while the arrangement with Triodos Bank was that they would send the interest on their account to the Area account with Co-op Bank. The closure of the Area account necessitated a change and Triodos was instructed to retain interest in that account, thereby increasing the accumulated deposit there over time, and also saving an unnecessarily contorted bookkeeping operation.

3.1.4 Amalgamation of Education Trusts and Fund

Review of the scheme of the Charity Commission dated 3rd April 2014 indicated that the income of the AM Education Trust was thereby intended to have been combined with that of the other Relief Trusts, in the Assistance Fund, and no longer treated as a separate Education Bursary Fund. The treasurers therefore amended the accounting and administrative arrangements to reflect this and the change is reflected in the accounts for 2022.

3.2 AM General Funds

Starting the year with a fund balance of £20,695, Area Meeting was able to respond favourably to an appeal from BYM for a £7,000 contribution to the cost of a Youth Worker for Yorkshire Region. This was intended to be the first of three annual contributions and met with a cautious response regarding future years. This payment was the principal factor in the year's net expenditure of £7,077. Donation income of £3,405 and interest of £24 almost met the other expenses totalling £3,507, chief among which were costs associated with safeguarding training (£936) and contributions to Northern Friends Peace Board and Quakers in Yorkshire (£880). The balance in the General Fund at the end of the year, after a transfer from Balby (Doncaster) local meeting was £14,117.

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3.3 Bursary fund (restricted)

Donations of £473 in the year were supplemented by interest of £34. Three grants totalling £392 were paid out and the year-end balance stood at £16,835.

3.4 Woodbrooke fund (restricted)

This fund is restricted to providing assistance to Friends in the Area to enable them to participate in courses and events provided by Woodbrooke, the Quaker learning and research organisation based in Birmingham.

The fund received donations of almost £352 in the year and just over £1 in bank interest; there were no expenses and the year-end balance stood at £1,965

3.5 Relief Trusts (endowment) and Assistance Fund (restricted)

The Relief Trusts received Bank and building society interest of £145 during the year. Part of this was granted to the Assistance Fund and the year-end balance, including the transfer of the former Education Trust (£1,311), stood at £27,380.

The Assistance Fund (which is restricted to providing financial assistance to Quakers in the Area) received £31 in bank interest in addition to that transferred from the Relief Trusts, one grant of £150 was made from the fund during the year and the year-end balance, including the transfer of the former Education Fund (£129), stood at £6,250.

3.6 Property Trusts (endowment) and Premises Fund (designated)

The Property Trusts received Bank and building society interest of £144 during the year. Part of this was granted to the Premises Fund and the year-end balance stood at £27,589.

The Premises Fund received bank and building society interest totalling £1,045. There were no other transactions during the year and the year-end balance was £135,229.

In May 2023, the Balby (Doncaster) Triodos account was closed and the funds from that account (£19,076 at 31st December 2022) were transferred to the Premises Fund in repayment of an historic loan.

3.7 Nether Edge Local Meeting

Income from Friends fell by 13% to £2,554. General expenditure rose by 43% to £2,121. The major item of expense, the hire of a room for Meetings, rose by 55% from £1,178 to 1,828. A grant of £1,500 was made to Britain Yearly Meeting, and the year-end balance fell to £5,096.

3.8 Hope Valley Local Meeting

Income from Friends increased by 21% to £1,055. There was no other income, but expenditure was £1,085, an increase of 22%. The major item was the rent of the hall for Meetings (£835). The year-end balance fell to £1,540.

[ref. 3.9 and 3.10 following. The finances of the two larger local meetings are to a great extent dependent upon their respective lettings businesses. Hence their fortunes have been considerably depleted as a result of Covid 19, the consequent lockdowns and an overall reduction in public activity and gatherings, not only during 2020 and 2021, but subsequently as well. Moreover, the effects on Balby (Doncaster) and Sheffield Central have been noticeably different. It is helpful to consider comparable results for the last three years for each of these local meetings].

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3.9 Balby (Doncaster) Local Meeting

Overall income, after a significant drop from the 2019 level of approximately £32,000, has remained fairly stable: £24,445 in 2020, £24,268 in 2021 and £23,713 in 2022. The fall in room hire income from over £21,000 in 2019 to £6,981 in 2020 and £5,410 in 2021 was compensated by grants under the Job Retention Scheme of £7,923 in 2020 and £8,526 in 2021. Now without this support, a total for room hire of £12,744 in 2022 shows a significant, but far from complete, recovery. Alongside this, there has been a continued increase in donations from £4,600 in 2019 to £6,458 in 2022, supported by the steady income from renting out the cottage attached to the meeting house, and a small amount of bank interest.

Expenditure declined steadily from almost £30,000 in 2019 to £26,337 in 2020, £20,860 in 2021 and £19,429 in 2022. This has been achieved largely by reducing salary levels as well as hours worked, although the real living wage level has been maintained. The result is a rise in net income in both 2021 (£3,408) and 2022 (£4,283) compared to £2,095 in 2019. (2020 showed a deficit of £1,892, when reactive measures to the effects of Covid were not immediate in their impact.) Net current assets at the year-end stood at £52,383, compared to over £42,000 in 2019, £41,328 in 2020 and £46,559 in 2021.

Of this balance, £19,076 was held in an account with Triodos Bank, the remains of an historic loan

3.10 Sheffield Central Local Meeting

Overall income followed the same broad pattern as Balby (Doncaster), with a significant drop from almost £165,000 in 2019 to £105,119 in 2020 and a steady decline thereafter: £103,228 in 2021 and £97,972 in 2022. However, the component parts differ significantly. Room hire represented 72% of total income in 2019 (compared to 66% in Balby (Doncaster)), but dropped to 29% in 2020 and just 13% in 2021 (compared to 29% and 22% in Balby (Doncaster)). Sheffield's income reduction was not only (predictably) greater in absolute terms than Balby's, but also in the depth of its impact.

Total expenditure has continued to reduce year-on-year, to £90,106 in 2022 as economies have been made. However, the net operational surplus of £7,866, was only possible because of a Sheffield Council Covid relief grant of £25,242. Net current assets at the year-end stood at £104,440, compared to over £152,000 in 2019, £116,476 in 2020 and £96,509 in 2021.

3.11 Donation from Adult School

In December 2021 the Sheffield Adult School Union agreed to donate their remaining funds to Sheffield Central Meeting for the purposes of adult education. These funds were received in the sum of £49,560 in July 2022, and are retained in a restricted fund pending a decision on their appropriate use. They appear in restricted funds, separate from and in addition to the above general Sheffield Central funds'.

3.12 Operational and financial impact of COVID-19 and continued difficult trading circumstances

During 2022 the coronavirus pandemic continued to exert a significant impact on income and expenditure linked to lettings activity at Sheffield Central and Balby (Doncaster) Meeting Houses. Trustees continued to take careful account of guidance issued by the Charity Commission: Coronavirus (COVID-19) guidance for the charity sector originally published on 7 April 2020 with subsequent updates until its withdrawal in June 2022.

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Specific action taken includes:

- Continuing to hold Trustee meetings as required, rather than according to a strict timetable, and continuing to arrange where appropriate for a wider attendance to include key post holders with pastoral, financial and organisational responsibilities .

I don't know if this was still the case

- Ensuring that the committee established during 2020 (the Reopening Group) to keep our response to the pandemic under review should be supported in making appropriate decisions or appropriate recommendations to the Trustees as required. The committee was formally laid down by trustees in July 2022. Trustees considered that the level of threat to users of the building had reduced to a level where it could be managed by Friends and staff operating in their normal capacities.

- Continuing to make full use wherever possible of external grant funding, including from Central and Local Government. In January 2022 staff with trustees and members of the Premises and Lettings Committee worked together to apply for a grant from the Covid Recovery Fund operated by Sheffield City Council. Approximately £25,000 was received in March 2022, 50% of the amount applied for.

- Use of professional advice e.g. on HR matters.

- Maintaining regular contacts with similar charities and organisations both locally and nationally (including networks established by Britain Yearly Meeting) to share knowledge and best practice.

- Keeping our reserves policy under review.

- Regular briefings and engagement with Local and Area Meeting Quaker Business Meetings.

- We note that Balby (Doncaster) was not critically affected, and the financial considerations were only about Sheffield Central (SC), but that the problems of SC were such that they could not be mitigated other than in the short term from funds elsewhere in the AM.

As far as can reasonably be achieved, Trustees seek to consider short, medium and long-term perspectives on our activities in order to ensure the financial sustainability of the charity.

In 2022 all staff at Sheffield Central had returned from furlough but three members of staff had taken voluntary redundancy. Staff worked with the Premises and Lettings Business Committee (PLBC) to develop a model of lettings that could be operated with reduced staffing. However, some additional staffing was needed to cover customer care and admin. Additional staff were employed on short term or flexible hours contracts. The Meeting House was fully open for lettings but customers returned only slowly.

The financial situation was kept under close scrutiny by PLBC, Finance Committee, LM and Trustees, with financial models being prepared to reflect the impact of different possible levels of lettings. In the early part of the year PLBC was optimistic that lettings were gradually increasing and that, combined with the Council recovery grant, the business could gradually return to viability. However, in the second part of the year it became clear that with the wider economic climate causing increases in wage, energy and other costs viability was uncertain.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2022**

The budget set for 2023 showed a deficit of £40,000, an amount which would significantly deplete reserves. Additional resources were put into marketing the lettings offer. Lettings increased in the first half of 2023 but not sufficiently to give confidence that in the lettings would earn enough to cover associated costs. A forecast presented to a special meeting of relevant committees and Trustees in June 2023 showed that the lettings business would continue to deplete reserves in 2024. A recommendation from this meeting to close for lettings and make relevant staff redundant was accepted by LM and Area Meeting in July. Trustees then authorised the start of a redundancy consultation process. Having heard the results of that process on 24th July they agreed that the meeting house should be substantially closed for lettings at the end of September and all staff engaged in it should be made redundant.

Annual donations from Friends in Sheffield Central Local Meeting are not sufficient to cover its outgoings and another source of income must be found. In the meantime, the Meeting continues to draw on its reserves. The timing of the decision to close the business was informed by the need to reduce the level of reserves depletion until a new income source can be identified. A "Transformation Group" has formed to consider a variety of possibilities such as long term lets of parts of the building and/or partnerships with voluntary organisations looking for premises.

At the time of preparing this report the Trustees consider that as a result of taking these actions there are no material uncertainties over the charity's ability to continue as a going concern. They will continue to closely monitor the financial situation and the work of the Transformation Group.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors' report (incorporating the Trustees' annual report) continued
for the year ended 31 December 2022**

4 Reserves policy

4.1 Background

The Area Meeting has an established reserves policy that seeks to maintain sufficient designated funds for the following long-term and statutory requirements:

- Funding for large capital/maintenance items.
- Operational and contingency reserves sufficient to cover risks with major impacts on lettings costs and income. This includes sufficient provision to cover any redundancy liabilities

Due to the charity being organised into local meetings and other sub groups, with some financial responsibility delegated to these areas, the charity considers that the reserves policy needs to include the general and designated funds (excluding fixed assets).

Sheffield Central Meeting House is a substantial city centre building, and although both this and the Balby (Doncaster) Meeting Houses are well maintained, Trustees have made provision in our reserves policy for a designated fund (the Premises Fund) large enough to cover major repair or renewal costs. This was generally topped up by annual contributions and an annual budget-setting process identifying any large expenditure items that could draw down resources from this fund. Contributions lapsed during the recent financial stringency, but we expect to resume them in 2024.

Trustees are broadly content that the funding (currently around ca. £155,000) for major property liabilities is sufficient. Clearer processes for topping up and use of this reserve have been drawn up, for Sheffield Central, and are being drawn up for Balby (Doncaster). Periodic building assessments are organised for our Meeting houses and we agreed to combine a review of these processes alongside this when they are next undertaken.

In 2020 the onset of the Covid 19 pandemic prompted us to review our major risk provision, and Trustees agreed it would be prudent to take a long-term approach, and that we should set a target reserve amount for the two larger Local Meeting based on 6-8 months of expenditure. Sufficient resources were already in place for Doncaster, but to meet this target level for Sheffield Central it was agreed to re-allocate a proportion of funds currently held as unspent legacies. (For clarity, unspent legacies that were re-allocated were not subject to any limitations or restraints to their use other than to support the Sheffield Quaker Meeting.) By 2022 the Sheffield Central operational reserve on this basis was slightly in surplus.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2022

4.2 Reserves Summary

The table below gives a summary of our reserves provision, based on the Reserves Policy review approved by Trustees in August 2022. (The values take account of a debt between the Premises Fund and Balby (Doncaster) Local Meeting, which was settled in May 2023.

Funds within balances held as reserves	Balance at 31 Dec 2022 (excluding tangible fixed assets)	Target and Notes
AM General Fund (unrestricted)	£14,121	In 2022 AM contributed £7,000 in support for a Yorkshire Regional Youth worker. AM has invited Friends to support the funding of this project in the subsequent two years by donation via the schedules.
Premises Fund (designated)	£154,305 (£135,229 held plus £19,076 owed by Balby Doncaster)	Trustees believe the current level is acceptable to manage annual fluctuations in capital work and to accommodate large risk items, as well as £25,000 reserve for possible large projects.
Operational/Contingency Funds for Local Meetings:-		
Hope Valley (designated)	£1,540	Recommendation is to maintain reserve around £1,500 (two years income)
Nether Edge (designated)	£5,096	Recommendation is to maintain reserve around £5,000 (two years income)
Sheffield Central (designated)	£17,159	Total designated £104,462. Recommendation has been to maintain an operational reserve of between £77,000 and £103,000 (based on 2019 expenditure), drawing as necessary on the Legacies Fund*.
Sheffield Central Legacies (unrestricted)	£87,303	
Balby (Doncaster) (designated)	£32,676 (£52,382 held, less £19,076 owing to AM Premises Reserve)	Recommendation is to maintain a target of between £16,000 and £21,000 (based on 2019 expenditure)*.

*See final comments in 4.1 discussion above.

The loan of £19,076 was repaid in May 2023.

**Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Directors' report (incorporating the Trustees' annual report) continued
for the year ended 31 December 2022**

5 Investment policy and objectives

The policy for investment is to avoid unacceptable risk and to seek the highest return consistent with Quaker values. This generally means investment in ethical funds.

During 2020, following a review into whether or not the ethical criteria for these holdings – specifically those held in an ethical unit trust – were sufficiently linked to the established ethical concerns of the Society of Friends, Trustees acknowledged that, based on an Ethical Consumer report, the existing investment fund was no longer compatible with these principles. Trustees at that meeting agreed to re-invest these funds elsewhere and the funds were withdrawn, pending re-investment.

Trustees were on the brink of instructing this re-investment when they were alerted to a concern about the screening policy of their chosen fund manager, Castlefield B.E.S.T.

Trustees are also happy to maintain balances in Triodos Bank (which is where the withdrawn funds now reside) and the Ecology Building Society. In the present volatile economic climate, they are less anxious to invest in applications carrying a higher degree of risk, although they continue essential research into possible avenues for future investment.

6 Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees aim to follow best practice and:

- 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 UK Accounting Standards and statements of recommended have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, they are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

Following review and approval by our Area Meeting, the Trustees' Annual report has been approved by the trustees on 4th October 2023 and signed on their behalf by:

RJHorne

Clerk to the Trustees (acting)

**Independent examiners report to the trustees of
Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
for the year ended 31 December 2022**

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 December 2022.

Responsibilities and Basis of Report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning form and content of accounts set out in the Charities/Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 11/10/2023

F Hazlehurst FMAAT
Voluntary Action Rotherham Ltd
Community Accountancy
The Spectrum
Coke Hill
Rotherham
S60 2HX

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Statement of Financial Activities
for the year ended 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Permanent Endowment funds £	2022 Total £	2021 Total £
INCOMING RESOURCES						
Donations, legacies and grants	2	65,322	71,536	-	136,858	113,021
Room hire and services		58,139	-	-	58,139	18,338
Investments	3	6,305	66	289	6,660	5,719
Other income		3	-		3	891
TOTAL INCOMING RESOURCES		129,768	71,602	289	201,659	137,969
RESOURCES EXPENDED						
Room hire	4	86,409	-	-	86,409	95,897
Charitable activities - support of meeting	5	48,021	21,559	130	69,710	68,314
TOTAL EXPENDED RESOURCES		134,430	21,559	130	156,119	164,211
Net income/expenditure		(4,662)	50,043	159	45,541	(26,242)
Transfers between funds	15	68	(68)	-	-	-
Net movement in funds		(4,594)	49,975	159	45,540	(26,242)
Total funds brought forward		1,139,211	25,384	54,810	1,219,405	1,245,647
Total funds carried forward		1,134,617	75,359	54,969	1,264,945	1,219,405

The Statement of Financial Activities includes all gains and losses recognised in the year.

All activities of the charity are classed as continuing.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Balance Sheet
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	11	821,790	834,125
Current assets			
Debtors	12	21,182	13,514
Short term deposits		308,626	252,228
Cash at Bank and in hand		116,710	129,199
Total assets		<u>446,518</u>	<u>394,941</u>
Liabilities			
Creditors - due within one year	13	(3,363)	(9,661)
Total liabilities		<u>(3,363)</u>	<u>(9,661)</u>
Net current assets		443,155	385,280
Total assets less current liabilities		<u>1,264,945</u>	<u>1,219,405</u>
Represented by:			
General Funds		14,117	20,695
Designated fund (including revaluation reserve)		1,120,500	1,118,516
Restricted Funds	14	75,359	25,384
Endowment funds		54,969	54,810
Total Charity funds		<u>1,264,945</u>	<u>1,219,405</u>

Approved by the trustees on - 4th October 2023 and signed on
their behalf by:

Signed: R J Hoare

Name: R J HOARE
Trustee

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements
for the year ended 31 December 2022

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - 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) (effective 1 January 2019) - (Charities SORP (FRS102)) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part is only considered probable when the amount can be measured reliably and the charity has been notified of the executors intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

c) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2022

d) Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as cost against the activity for which the expenditure was incurred.

e) Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives at annual rates as follows:

Freehold land	0% straight line
Freehold buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computer equipment	25% straight line

Meeting House and Doncaster Meeting House, which includes Warden's accommodation, which are held for the furtherance of the Area Meeting's charitable objects. These buildings were valued in June 2019 by an independent professional valuer on freehold market value basis and the valuations have been included in the accounts for the first time in the 2018 accounts. In previous years the only items included in the accounts in respect of land and buildings were improvements made to the buildings made since 2008.

The Doncaster Meeting House warden's accommodation is rented out to a third party, therefore the building is mixed used property held for operation use and investment property. The fair value of the investment property component cannot be measured reliably so the entire property is accounted for as a property within tangible fixed assets.

Titles to the properties are held by the holding trustees.

f) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in investment markets.

g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2022

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

i) Trade creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

j) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Endowment funds are not expendable by the charity, and only the income may be used for general or specific purposes as specified in the terms of the endowment.

l) Pensions

The organisation has defined contributions pension scheme. Employees of the charity are entitled to join the defined contribution scheme. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

m) Operating lease rentals

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Financial Statements Continued
for the year ended 31 December 2022

n) Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

o) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2022

2 Income from donations, legacies and grants

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Donations and collections	5	8,216	51,279	-	59,495	21,917
Schedules		30,107	20,191	-	50,298	53,226
Legacies		1,500	-	-	1,500	-
Grants		25,499	66	-	25,565	4,456
Coronavirus Job Retention Scheme		-	-	-	-	33,422
		65,322	71,536	-	136,858	113,021
Total 2021		85,285	27,736	-	113,021	

3 Income from Investments

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Bank interest		1,885	66	289	2,240	1,299
Rental income		4,420	-	-	4,420	4,420
		6,305	66	289	6,660	5,719
Total 2021		5,678	8	33	5,719	

4 Expenditure on room hire

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Salaries	6	53,962	-	-	53,962	72,996
Subcontracted services		5,925	-	-	5,925	1,081
Premises and admin		26,522	-	-	26,522	21,820
		86,409	-	-	86,409	95,897
Total 2021		93,161	2,736	-	95,897	

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2022

5 Expenditure on charitable activities

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Salaries	6	11,567	-	-	11,567	15,506
Subcontracted services		480	-	-	480	162
Premises & admin		9,663	782	-	10,445	10,328
Grants	7	10,195	20,777	130	31,102	27,598
Depreciation		12,335	-	-	12,335	12,432
Other		917	-	-	917	-
Governance:						
Independent examination	8	1,250	-	-	1,250	1,288
Other		1,614	-	-	1,614	1,000
		48,021	21,559	130	69,710	68,314
Total 2021		43,524	24,790	-	68,314	

6 Staff Costs

	Total 2022	Total 2021
	£	£
Salaries	62,687	71,423
Employer's National Insurance	2,295	1,957
Employer Allowance	(2,295)	(1,957)
Pensions costs	2,842	3,680
Redundancy costs	-	13,399
	65,529	88,502

No employee received emoluments of more than £60,000. The average number of employees during the period was 10 (2021:10).

7 Grants made

	Total 2022	Total 2021
	£	£
Quaker: Britain Yearly Meeting	26,562	20,786
Other Quaker	2,865	5,296
Non-Quaker: Other non-Quaker	1,675	1,516
	33,124	6,812

In addition to the Britain Yearly Meeting grant, other grants made to organisations over £1,000 were: Northern Friends Peace Board

	£
-	1,379
-	1,379

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2022

8 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,250 (2021: £1,288).

9 Trustees remuneration and expenses, and the cost of key management personnel

The trustees were not paid or received any other benefits other than reimbursed expenses during the year (2021: £nil).

10 Related party transactions

Doncaster conversation Club has one trustee in common with the charity, and uses the Doncaster meeting house for its activities. Balby Doncaster LM received £5,689 (2021: £2,280) in lettings income during the year. The Club receives a discount of £1 per hour. The business meeting has approved this discount, amongst others, as the Doncaster Conversation Club is considered a Quaker charity concern.

There have been no further related party transactions during the year.

11 Tangible Fixed Assets	Freehold land & buildings	Fixture & fittings	Computer equipment	Total
Cost or Valuation	£	£	£	£
as at 1 January 2022	880,000	156,807	6,205	1,043,012
as at 31 December 2022	880,000	156,807	6,205	1,043,012
Depreciation				
as at 1 January 2022	47,800	154,882	6,205	208,887
Charge this period	11,950	385	-	12,335
at 31 December 2022	59,750	155,267	6,205	221,222
Net book value at 31 December 2022	820,250	1,540	-	821,790
Net book value at 31 December 2021	832,200	1,925	-	834,125
12 Debtors			2022	2021
			£	£
Trade debtors			10,050	2,991
Accrued income			6,912	-
Prepayments			4,220	10,523
			21,182	13,514
13 Creditors			2022	2021
			£	£
Accruals			1,457	-
Other creditors			1,906	9,661
			3,363	9,661

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2022

14 Funds

	<i>Brought forward</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Transfers in/(out)</i>	<i>Carried forward</i>
Unrestricted funds					
AM General fund	20,695	3,428	(10,506)	500	14,117
Designated funds					
Premises fund	134,184	1,045	-	-	135,229
Sheffield Central	112,467	97,972	(90,106)	-	120,333
Balby Doncaster	168,833	23,713	(19,429)	(432)	172,685
Nether Edge	6,161	2,555	(3,621)	-	5,095
Hope Valley	1,571	1,055	(1,086)	-	1,540
Property Reserve	695,300	-	(9,682)	-	685,618
Total designated funds	<u>1,118,516</u>	<u>126,340</u>	<u>(123,924)</u>	<u>(432)</u>	<u>1,120,500</u>
Total unrestricted funds	<u>1,139,211</u>	<u>129,768</u>	<u>(134,430)</u>	<u>68</u>	<u>1,134,617</u>
Restricted funds					
Education fund	130	-	-	(130)	-
Assistance fund	6,173	97	(151)	130	6,249
Woodbrooke Bursary fund	1,612	353	-	-	1,965
Bursary fund	16,719	507	(392)	-	16,835
Balby Doncaster Restricted funds	156	960	(892)	(68)	156
Sheffield Central Restricted funds	594	69,684	(20,125)	-	50,153
Total restricted funds	<u>25,384</u>	<u>71,602</u>	<u>(21,559)</u>	<u>(68)</u>	<u>75,359</u>
Permanent endowment funds					
Property Trusts	27,509	144	(64)	-	27,589
Relief Trusts	25,991	145	(66)	1,310	27,380
Education Trusts	1,310	-	-	(1,310)	-
Total endowment funds	<u>54,810</u>	<u>289</u>	<u>(130)</u>	<u>-</u>	<u>54,969</u>
Total funds	<u>1,219,405</u>	<u>201,659</u>	<u>(156,119)</u>	<u>-</u>	<u>1,264,945</u>

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2022

14 Funds

<i>Prior year</i>	<i>Brought forward</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Transfers</i>	<i>Carried forward</i>
	£	£	£	£	£
Unrestricted funds					
AM General fund	20,254	4,106	(3,665)	-	20,695
Designated funds					
Premises fund	133,692	492	0		134,184
Bursary fund	15,995	724	0	(16,719)	-
Sheffield Central	133,798	76,789	(98,120)		112,467
Balby Doncaster	165,582	24,268	(20,861)	(156)	168,833
Nether Edge	6,695	2,946	(3,480)		6,161
Hope Valley	1,582	867	(878)		1,571
Property Reserve	704,981	-	(9,681)		695,300
Total designated funds	1,162,325	106,086	(133,020)	(16,875)	1,118,516
Total unrestricted funds	1,182,579	110,192	(136,685)	(16,875)	1,139,211
Restricted funds					
Restricted schedules and collections	-	21,567	(21,567)	-	-
Education fund	128	-	0	2	130
Assistance fund	6,694	1,128	(1,680)	31	6,173
Woodbrooke Bursary fund	1,436	176	0		1,612
Bursary fund	-	-	0	16,719	16,719
Balby Doncaster Restricted funds	-	-	0	156	156
Sheffield Central Restricted funds	-	4,873	(4,279)		594
Total restricted funds	8,258	27,744	(27,526)	16,908	25,384
Permanent endowment funds					
Property Trusts	27,509	-	-	0	27,509
Relief Trusts	25,991	31	-	(31)	25,991
Education Trusts	1,310	2	-	(2)	1,310
Total endowment funds	54,810	33	-	(33)	54,810
Total funds	1,245,647	137,969	(164,211)	-	1,219,405

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2022

14 Funds - continued

Name of fund

Unrestricted funds:

AM General fund

The money is available to the AM for its general organisation and activities.

Designated funds:

Premises fund

This designated fund represents accumulated income from the proceeds of sale of the Woodhouse Meeting House in the early 1980's, and other smaller property-related trusts. Area Meeting has chosen to designate this money for property purposes, including the maintenance of the Woodhouse Burial Ground.

Bursary fund

This designated fund replaced the Yearly Meeting Bursary Fund in 2009, with a broader range of purposes for personal grants to Friends. Applications are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of overseers as necessary. The history of this fund has been examined and the trustees have decided to show it as a restricted fund going forwards, the transfer out took place at 31 December 2021.

Local Meeting funds:

Sheffield Central, Balby Doncaster, Nether Edge and Hope Valley

There are four local meetings within Sheffield and Balby AM. These accounts provide a summary of financial activities in each meeting. Constituent Meetings take responsibility for finances relating to their affairs and for the management of their Meeting Houses. The LM Treasurers provide more detailed financial reports of their own Meetings.

Property Reserve

This fund has been set up to identify those funds which resulting from the 2018 revaluation of the Sheffield and Balby (Doncaster) LM meeting houses and land. The reserve is depreciated in line with the depreciation accounting policy.

Restricted funds:

Restricted schedules and collections

Funds collected via schedules and collections, which are passed on to other organisations specified by the donor. This fund is a bursary fund for the support of the education of Friends. The fund receives all the income of the Education Trust (see Endowed Funds). Applications are dealt with by the Bursary Funds' Treasurer, with advice and support from overseers as necessary.

Assistance fund

This fund is a bursary fund for the support of Friends in financial need. The fund receives the income of the AM Relief Trusts (see Endowed Funds). Applications are dealt with by the Bursary Funds' Treasurer, with advice and support from overseers as necessary.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2022

14 Funds - continued

Name of fund

Restricted funds:

Woodbrooke Bursary fund

This fund is a bursary fund to support attendance at Woodbrooke Quaker Study Centre courses. (This does not apply where Friends are nominated by their LM or AM to attend courses.)

Bursary fund

This fund has been transferred from designated funds as at 31 December 2021.

Applications for personal grants to Friends are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of the Overseers as necessary.

Balby Doncaster Restricted funds

A re analysis of £156 opening funds from the Balby Doncaster designated fund to show separately restricted funds belonging to Doncaster.

Sheffield Central Restricted funds

Restricted funds belonging to Sheffield Central for grants given or collections made for specific purposes.

Permanent endowment funds:

AM Property Trusts

This group of mainly property funds comprises capital from the sale of Woodhouse Meeting House and most of its burial ground in the early 1980's, together with six of the AM Trusts (Le Tall, Halifax, Pacey, Dearman, Wade and Girdom), and a 5/7 portion of a seventh (Coisley Hill). The capital of this fund may only be used in the provision of new meeting houses or burial grounds, but the income is available for general purposes, and is paid into the designated AM Premises fund.

AM Relief Trusts

This group of relief funds comprises three of the ten previous 'AM Trusts' (Taylor, Rodes & Madin) and 2/7 of a fourth (Coisley Hill). The capital of these funds must be maintained and the income, whose use is restricted to the relief of hardship, is paid into the AM Assistance fund.

AM Education Trusts

This small Trust has the specific objective of supporting the education of Friends. The capital must be maintained, but the income may be used for the Trust's purposes. In practice all of the income is transferred to the Education Fund.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
for the year ended 31 December 2022

15 Analysis of net assets by fund

<u>As at 31 December 2022</u>	Unrestricted	Designated	Restricted	Endowment	Total
	Funds	Funds	Funds	funds	2022
	£	£	£	£	£
Fixed Assets	-	821,790	-	-	821,790
Net current assets/(liabilities)	14,117	298,710	75,359	54,969	443,155
	<u>14,117</u>	<u>1,120,500</u>	<u>75,359</u>	<u>54,969</u>	<u>1,264,945</u>

<u>As at 31 December 2021</u>	Unrestricted	Designated	Restricted	Endowment	Total
	Funds	Funds	Funds	funds	2021
	£	£	£	£	£
Fixed Assets	-	834,125	-	-	834,125
Net current assets/(liabilities)	20,695	284,391	25,384	54,810	385,280
	<u>20,695</u>	<u>1,118,516</u>	<u>25,384</u>	<u>54,810</u>	<u>1,219,405</u>

Accounts

Charity number: 1134536

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2021

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

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Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Legal and administrative information For the year ended 31 December 2021

1 Legal and administrative information

Sheffield & Balby Area Quaker Meeting is one of approximately 70 Area Meetings of the Religious Society of Friends (Quakers) in Britain. It comprises Quakers in Sheffield, Doncaster and Hope Valley. The Area Meeting (AM) incorporates the following Local Meetings (LM), which are to a great extent run independently of the Area Meeting:

- Balby (Doncaster) Local Meeting
- Hope Valley Local Meeting
- Sheffield Central Local Meeting
- Sheffield Nether Edge Local Meeting

1.1 *Registration Number* 1134536

1.2 *Principal office* Quaker Meeting House 10 St James Street, Sheffield S1 2EW

1.3 *Trustees*

Nic Burne	appointed Feb 2013
Dilys Candler	appointed Jan 2019, until March 2022
Pat Clerehugh	appointed Jan 2018, until May 2021
Olivia Cox	appointed Sep 2021
Huw Evans	appointed Nov 2018
Richard Hoare	appointed March 2022
Ian McHugh	appointed January 2022
Irene Pugh	appointed Jan 2021, until September 2021
Ann Rainforth	appointed Jul 2019, until February 2022
Matthew Roberts	appointed Nov 2019, to September 2021 (Clerk from January 2021)
Alan Robinson	appointed Jan 2017 (Clerk from November 2021 until May 2022)

1.4 *Officers*

Liz Hannah	Team Leader with Operational responsibility for Sheffield Central Meeting House
Lorna Buttrick	Lettings officer, Balby Doncaster Meeting

1.5 *Independent Examiner* Sarah Lightfoot, FCA DChA Employee of: VAS Community Accountancy The Circle 33 Rockingham Lane Sheffield S1 4FW

1.6 *Holding Trustees* Friends Trusts Limited Friends House 173 Euston Road London NW1 2BJ

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report For the year ended 31 December 2021

2 Trustees' Annual Report

The Trustees submit their annual report and the financial statements for the year ended 31 December 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the governing document, and the charities 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) issued in October 2019.

2.1 *Structure, governance and management*

2.1.1 Governing document

The Religious Society of Friends in Britain is a Christian denomination founded in the seventeenth century. In legal terms it is a charity for the advancement of religion, which was excepted from registration by virtue of Statutory Instrument 180 of 1996, until the law was changed by the Charities Act 2006. Certain of its constituent Area Meetings, including Sheffield and Balby Area Quaker Meeting, then became liable to apply individually for registration from 2008 onwards. Sheffield and Balby Area Quaker Meeting registered on 26 February 2010. The constitution was amended in 2022 to allow for non face-to-face meetings.

In 2014 the fourteen associated property charities, previously managed under a Charity Commission Scheme and Schedule of 1st October 1973, were combined into the same charity as the Area Meeting (AM).

2.1.2 Governance

The Trustees meet four or more times a year and currently include the treasurer of the Area Meeting plus others appointed by the Area Meeting. Although not a Trustee, a member of the Area Meeting Clerking Team will sometimes attend the Meeting. The Meeting House in central Sheffield, which is the largest in the Area Meeting, with substantial lettings income, has a permanent paid Team Leader and other staff who are overseen by a Premises and Lettings Committee of Sheffield Central Local Meeting (LM). In line with our constitution Trustees have two members of this important committee. The Meeting House in Doncaster is managed by a part-time Manager. To clarify arrangements for delegation and roles, Memoranda of Understanding exist between the Area Meeting, its trustees and each of the Local Meetings: Sheffield Central, Balby (Doncaster), Hope Valley and Nether Edge.

2.1.3 Appointment of Trustees

The Trustees of the Area Meeting, who are also trustees of the Associated Charities, are appointed from among the members of the Area Meeting in session.

2.1.4 Risk management

Sheffield Central Meeting is typically responsible for over 75% of the Area Meeting's annual income and over 60% of its expenditure, and the Team Leader and Premises and Lettings Committee of that meeting conduct a regular risk assessment which is reviewed by Trustees. Other Trustees are responsible for risk assessment in the Local Meetings which they represent. The Risk Assessment Schedule for the Area Meeting was created in 2011 and reviewed in subsequent years. Balby (Doncaster) Local Meeting, as the only other Local Meeting in the Area Meeting which owns its own premises, carries out regular risk assessments in respect of its own operations and assets.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report For the year ended 31 December 2021

In 2011 the AM appointed a Data Protection Coordinator to standardise data management throughout the Area Meeting. The Area Meeting also registered with the Information Commissioner's Office. The Data Protection Coordinator and the Safeguarding Coordinator (for children and vulnerable adults) report regularly to the Trustees. In September 2021, Area Meeting appointed Olivia Cox as a Trustee to take primary responsibility for liaising between the Trustees and the Safeguarding Co-ordinator.

2.2 *Objects and activities*

2.2.1 Objects

The object of Sheffield and Balby Area Quaker Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Sheffield and Balby Area Meeting and beyond.

Activities undertaken for public benefit in relation to objects:

Meetings for worship throughout the area are open to the general public. There are opportunities for those coming to meetings and not in membership (known as attenders) to learn about Quaker practices and beliefs and if appropriate, to apply for membership. The hiring of rooms in buildings in Doncaster and Sheffield also provides opportunities for the general public to find out about Quakers. Providing affordable meeting spaces for a large number of community and support groups is supported by the Area Meeting as part of our Quaker witness to the wider community. During the year when relevant decisions were made by Trustees due regard was paid to the Charity Commission Guidance on public benefit.

2.2.2 Use of volunteers

There are no paid employees apart from those recruited to manage the room hiring business of Sheffield and Doncaster Meeting Houses. All other aspects of running the organisation are undertaken by volunteers within the membership (who are entitled to the reimbursement of expenses). For most posts, members or attenders are appointed according to Quaker procedures and for a set period. There are a number of additional tasks undertaken by individuals or groups who volunteer their time and skills.

2.2.3 Grant making policy

The constituent meetings from time to time make donations to groups whose activities are in sympathy with the objects of the Area Meeting. The AM has bursary funds to meet different needs of members and regular attenders whose requests for assistance must be supported by overseers. This includes attendance on courses at Quaker Centres, support to attend Britain Yearly Meeting and assistance in times of personal hardship. The AM also assists young people to attend regional activities for under-19-year-olds run by Quakers in Yorkshire and Britain Yearly Meeting.

Members and attenders attended various courses or conferences (in recent times these have been mainly online due to the Covid pandemic), either as representatives of a Local or the Area Meeting, or to pursue their own interests. These included training courses for those carrying out roles on behalf of the Meeting. In all cases the Trustees paid for attendance or offered a subsidy to enable attendance. This policy has helped to sustain the spiritual life of the four constituent local meetings.

It is the Area Meeting's policy to offer financial support to any Member or Attender wishing to attend Britain Yearly Meeting (and the Yearly Meeting Gathering in years when BYM is held as part of this larger residential event). In 2020 BYM was held online and any such bursary grants which were made were refunded. In 2021 Yearly Meeting took the form of a blended meeting and the practice of offering support for those attending in person was resumed.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report For the year ended 31 December 2021

2.3 *Achievements and performance*

2.3.1 Introduction

Each of the four Local Meetings within our Area Meeting holds Meetings for Worship. Reports from these Meetings on their activities in 2021 as presented to the Area Meeting are set out below.

Meetings for Worship for Business for Area Meeting were held six times during 2021. The format of these meetings follows on from the review implemented in 2015 and continues to produce interesting and accessible meetings, including all age participation, which is building the Area Meeting community around our business needs.

Representatives from across our Area Meeting have attended Quakers in Yorkshire and Northern Friends Peace Board (NFPB) to which we provide grants by subscription. Representatives also attended Meeting for Sufferings, the standing representative body entrusted with the care of the business of the Quakers in Britain, and other committees and activities which are part of Britain Yearly Meeting.

2.3.2 Sheffield Central

We believe that we have met all of our responsibilities throughout 2021, in accordance with Quaker Faith & Practice, section 4.33.

We have nurtured and sustained the spiritual life of the Meeting with regular meetings for worship and church affairs – when these could not take place at the Meeting House because of the Covid19 pandemic, they have been virtual meetings on Zoom – including preparation for Area Meetings for Business, and the pastoral care of those associated with the Meeting through our Elders and Pastoral Care Team. We are attentive to local outreach, we have welcomed newcomers and have sought to help enquirers to explore and understand the Society.

Clerks

Eleven Meetings for Worship for Business were held during 2021, mainly on Zoom, but finally in December, in the Meeting House; none are held during August. Agendas and accompanying documents have been circulated in advance. Standing items on the Local Business Meeting agenda have included our Meeting's responses to the climate and ecological emergency and to racism, and Area Meeting business. Names of Friends hoping to attend the next Area Meeting have been recorded in the minutes. Meetings for Worship for Business have considered nominations, requested and received updates and reports from committees. Complete minutes have been distributed, and weekly notices have been posted which contained feedback on other meetings including Area Meeting and Quakers in Yorkshire.

Elders

Meetings for Worship continued on Zoom until the end of February when we were able to re-open the Meeting House for socially distanced worship, in line with the recommendations of the re-opening group and in accordance with the government guidelines in place at the time. We continue to review these arrangements on a regular basis, to ensure the well-being of our members and compliance with the regulations.

This meant that as Elders we were supporting two separate Meetings for Worship each Sunday until we were able to get blended meetings up and running successfully in October. We feel this has been

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report

For the year ended 31 December 2021

a good start towards re-uniting our Meeting for Worship and sincerely thank all those who have been involved in the process and continue to enable us to run blended meetings.

At present, the limit of thirty participants at the Meeting House remains. This means we are still booking in via Eventbrite, which we understand is a barrier for some people, although Margaret Lawson also willingly takes telephone bookings.

As a group of Elders, we have held regular monthly meetings to uphold and reflect on the life of our Meeting. This has helped us to maintain an overview of all our constituent Meetings, including the Children's Meeting, the Wednesday lunch time Meeting, and other groups of Friends that sometimes meet together for worship. We have promoted social interaction via the chat groups after Meeting for Worship on Zoom, and by reinstating socially-distanced coffee after Meeting at the Meeting House. Towards the end of the year the monthly Breakfast Meeting recommenced. We have also supported LBMs and AMs, and upheld two funerals, for Ursula Boothroyd in January and Gill Buttery in August, as well as a memorial Meeting for a Friend's relative who died abroad.

Throughout this period, Spiritual Friendship Groups have continued to meet, either on Zoom or in person. A new group was formed early in 2021, and on occasion an existing group has been able to accommodate a new member. During the year, it has felt as though our emphasis has been as much on practical arrangements for Meeting for Worship as on spiritual development and learning, although we continue to encourage reading from Quaker Faith & Practice and Advices & Queries at Sunday Meeting for Worship. We also promote Meeting for Reflection on Zoom. We are pleased that the anti-racism reading groups are continuing and we are considering starting a Becoming Friends group in the new year.

The Pastoral Care Team

What are the 'responsibilities of oversight' – or pastoral care, as we now call it? QF&P 12.13 sets out a list of seventeen different responsibilities. During 2021, as the pandemic has continued, Pastoral Carers have aimed to fulfil these as far as reasonably possible, and where actually required by circumstances. (E.g. number 15 refers to preparation for marriage.) The seven pastoral care Friends each have had a list of around twenty-plus names and have tried to keep in touch with those Friends, usually by phone or email. The team has met together via Zoom on the third Thursday of each month during the pandemic, to support each other and to discuss any difficulties arising in the community of the Meeting. We are aware of several people who have come new to the Meeting both on Zoom and at Sunday worship at the Meeting House. This is very positive, but it is not easy to keep track of new attenders under current circumstances.

We are happy that some community activities have recommenced, such as coffee after meeting, and even a monthly Singing Sunday. But the community lunch, organised by the Pastoral Care team after singing, has had to be suspended whilst the pandemic continues.

Children and Young People's Work Committee

This year we have had thirty-three children and young people from twenty-two families on the list for the Children's Meeting. Of these, twenty children from thirteen families have come to at least one event over the year and there has been some contact, usually by e-mail, with six other families. A small number in each age-group – pre-school, primary and secondary ages – have attended regularly.

The drop in numbers could be due to several factors, including the need to continue for much of the year with on-line sessions. We were so grateful to the session leaders, Helen Hall and the helpers for

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report

For the year ended 31 December 2021

their work in running these sessions, which helped to keep our children in touch and enjoy developing their understanding of the Quaker way. The activities for the school age children have included thoughts on the effects of lockdown, the equinox and contrast of light and dark, patience and planning, the Testimony of Equality with a story about Thomas Elwood and the making of a Christmas card for Double Joy, to which all ages contributed.

The pre-school children enjoyed songs, stories and craft, and they made cards to send to others in the Children's Meeting, to keep in touch with them.

In October, there was joy at being able to meet in person once again and then to resume the weekly Meeting. Prior to this, Kate Marks and Mark Lallemand worked to produce a Risk Assessment, based on the template from Britain Yearly Meeting. The year ended with the children's Christmas play, this time given as a blended performance in the Meeting Room and online – this was much enjoyed by all.

At Helen Hall's suggestion, a picnic in Endcliffe Park was held in the summer where the younger children enjoyed games, food and a treasure hunt, and in September the Hathersage social took place.

Helen's very successful annual appraisal was held in December – we are so fortunate to benefit from her creative and sensitive work, not only with the little children but also in the Children's Meeting overall.

Some of the young people attended Yorkshire Friends Holiday School, held mostly on line but with one in-person day at Bootham.

Sasha King-Smith attended Junior Yearly Meeting as a member of the planning group, although no representatives could be found this year. Harley Roberts attended the Young People's Participation Day in December.

Lee Lester, the Youth Worker, left in the summer to take up another post. The new Youth Worker will be based in Leeds to be able more easily to cover the whole of Yorkshire.

Finally, we have been delighted to welcome the initiative of some of our teenagers who wish to set up their own Meeting for Worship on Sunday mornings, and a meeting was held to help to get this project started.

2.3.3 Balby (Doncaster)

Once more we have been limited in what we have been able to achieve during the year, in the light of the COVID-19 virus. These notes are written at a time when things are once more in a state of flux, and January 2022 already looks different to November 2021 for Balby (Doncaster) Meeting.

We have maintained Meeting for Worship (in person or virtually) on Sunday throughout the year, and until August we also continued the "call to worship" inviting Friends either to attend the Meeting House in person or to join with us in the spirit. We continue to invite Friends who are uncomfortable about attending in person to join us in the spirit during the meeting time on Sunday. We have also sought to maintain a regular meeting for worship on a Wednesday.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

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For the year ended 31 December 2021

Meetings are socially distanced and the meeting room is well ventilated. Following a period of mask wearing on our return to worship, we gradually left the decision to individual Friends as to whether to continue to do so, in accordance with Government guidelines. As these comments are being written we have, following guidelines from Friends House, resumed the requirement that Friends do wear a mask during Meeting.

Given the inevitable restrictions on our activities, we have maintained a regular newsletter for all our members and attenders. This has been an important way of ensuring that we keep in touch with everyone in the meeting, both those who attend regularly and those who do not. Our Assistant Clerk for communications makes regular mailings to all Friends on our list; we are fortunate in that all those on our list maintain email addresses. We continue to use Advices and Queries both in our face to face worship and in the newsletter.

We have tried to maintain spiritual and pastoral care of our Meeting and its members and attenders, which has primarily consisted of ensuring that all are well and safe, and managing. We are in the process of introducing a new system for carrying out all the roles in Meeting, and hope to introduce a Local Meeting Support Group, which will undertake all the duties of clerking, eldership, pastoral care, and treasurership (although individuals will continue to be appointed to specific roles). We are grateful to all those who have gone down this path before us, in particular our Friends at Nether Edge Meeting, who have not only done it but also written it down!

This new initiative runs alongside a process known as "Reimagining the Meeting" which is intended to encourage us to look at where we expect our meeting to be in five years' time. We have begun tentatively to explore some of the issues, and our Friend Bridget Holtom, the Local Development Worker, has agreed to assist us with this process in the New Year.

Tabular details and statistical details have been returned when required.

Correspondents are appointed to the main Quaker services.

We have been fortunate to be able to resume our annual Meeting trip to Barmoor this year, although not everyone was able to attend. We booked the building for a full week, and a good number of Friends were able to attend for all or part of the week. As usual this included Friends who no longer worship with us, but who take the opportunity to spend time with us.

At the beginning of the year we continued to deal with business by regular contact between those Friends who hold roles within the Meeting, and by circulating notes of what has been agreed, instead of full minutes. In August we felt confident to resume face to face local business meetings, which was a considerable relief to everyone, and continued to do so for the remainder of the year, although at the time of writing we have discerned that the situation makes it advisable to revert to video meetings from January 2022. We have been represented at all Area Meetings (held by video link) during the year, and we seek to uphold the Area Meeting clerks by whatever means we can.

In recent times we have supported our own individual giving to Britain Yearly Meeting by making all of our weekly collections a contribution to the work of BYM, with the addition of occasional special collections, for example for the Doncaster floods. In the absence of regular meetings, we have encouraged members and attenders to make special provision to ensure that giving is maintained.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report For the year ended 31 December 2021

During the pandemic our Meeting House had to terminate all its lettings and to close its doors to continuing lettings, and we placed our Lettings Officer on furlough. She has now returned to work part time, though still undertaking much of her work from home. Lettings had resumed at the year end, although slowly, and a hoped-for continued increase in the new year was (in the event) itself limited by new waves of infection.

We have worked closely with Doncaster Conversation Club, our biggest user, with which a number of Friends in our meeting are involved. DCC is itself now partially open again, and is tentatively moving towards a wider range of activities, including among other things the need to deal with changes in the dispersal policy for asylum seekers which means that many are now accommodated outside Doncaster centre, creating the additional need of seeking ways of ensuring access. Our Friend Paul FitzPatrick continues to provide us with an excellent and well-read DCC newsletter every month.

Although the provision of special events and activities has inevitably been placed on hold during the year, Friends have continued to be active in various fields. Friends from the Meeting attended both the Arms Fair in London in September, and the COP26 Climate Change events in Sheffield in November. Friends also continue to be active within the wider Society of Friends.

2.3.4 Hope Valley

Another strange coronavirus affected year, but not as odd as 2020. Until Sunday April 18th we met in the spirit, each in our own homes: our elder sent quotes from QF&P and poetry. It was joyful to meet again in person at Bamford Moore Memorial Hall (our lovely new 'home'), in the garden, or with masks and open windows (in thick coats). Advices and Queries and QF&P extracts are read as appropriate. Meeting for Worship is followed by AfterWord, often extending into discussion for 15-30 minutes, we get so involved. Our vibrant Discussion Group is again well attended. Overall responsibility is taken by a Friend, and themes chosen by others.

We take care of each other informally, being a tiny meeting. During Notices we share news of absent Friends. Our elder/clerk/overseer either keeps in touch with these, or checks others do so. We plan to have our first shared lunch after Meeting for Worship before Christmas. We supported and welcomed our new attender's involvement and engagement.

Bamford Quaker Community has had a turbulent time, leading to unhappinesses, which have affected our meeting; we have striven to support them.

As part of Simpler Meeting process, we have Meeting for Worship for Business only when we need Minutes (by email during coronavirus). Amanda Mackenzie's clerkship term ended January, receiving many thanks. We welcomed Jayne Meadows for a 2 year co-clerk term; sadly she left our Meeting 2 months later. Amanda and Jayne were sterling treasurers.

On 19th September we welcomed Linda Southwick as co-clerk, and Sue Clarke as assistant co-clerk/treasurer. We maintain our links with Area Meeting and several Friends enjoyed Yearly Meeting by Zoom.

Our finances continue stable. We do need, however, to encourage Friends to contribute regularly to Meeting funds, in order to pay rent etc. Without schedules, we hope Friends are contributing to Britain Yearly Meeting, Area Meeting, etc.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

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Outreach was not easy during coronavirus; we are now better placed being central in the village. A sign outside our Meeting Hall during Meeting for Worship now welcomes visitors. We've welcomed Friends from other meetings; greetings have been taken to others.

We welcome our Local Development Worker, involving her in our Discussion Group and a special meeting on the conduct of our meeting (Meeting for Worship, Oversight, Eldership, finances, coffee, meeting & greeting etc.)

Each Friend strives to live by our Testimonies, engaging in appropriate activities (except during coronavirus). Many Friends joined Hathersage & Sheffield CoP 26 rallies/marches. Several Friends meet in the What's Left in Hope Valley discussion group, led by a Hope Valley Friend.

Friends have contributed personal reflections on the year:

'My journey past Stanage, bathed in sunshine or mist, buffeted by wind or drenched in rain, helps me prepare for Meeting; thoughts coalesce from the week, ready maybe for sorting, leave-taking, or making room for whatever happens. Gathering with now familiar faces, I settle into silence with a view onto greenery and birds. The group size and simplicity appeal; I feel embraced in a place of safety as I listen to Ministry; maybe there will be thoughts that travel home. As a newcomer, our 'After Word' is particularly thought-provoking, not only deepening my understanding of others' concerns and views, but also of each one who speaks.'

'I have enjoyed meeting together again. The Hall is now a safe home and centre of stillness. In our monthly discussion groups I have learnt more about really listening to one another and to the silence which is the source of inspiration. But we have missed Friends from the Bamford Quaker Community, who appear to have had a difficult year, and have become less involved with local Quakers.'

'During Lockdown I happily sat by myself for Meeting for Worship, with Gillie's excellent choice of poetry, and it felt good. It was lovely to meet again in the Hall, which is a most suitable venue. In June we started to be disturbed by the troubles at BQC, and this has resulted in our co-clerk resigning, which is sad.'

'Our Meeting continues to provide much appreciated time for serious thoughts in a confused and troubled world. Bamford Memorial Hall is very pleasant, however, I am uncomfortable about how our former close association with Bamford Quaker Community can be restored. Damaged by a disagreement between Bamford Quaker Community members, this has spilled into Hope Valley Meeting. A difficult and disturbing issue which I hope can be resolved.'

'Being an attender means I am at one with and a friend of contemplation, familiar and practiced in seeking out my inner life/the Divine within, a spiritual practice sustaining me through lockdowns, living alone. On an early morning spring walk I wrote this, expressing the spiritual nourishment and sustenance I found in nature bursting into redolent life contrasting with pandemic ravages.'

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LEANING IN

Today, I walked as I have for so many days now,
Leaning in. . . .
Leaning in,
appreciating, savouring, expressing, pouring the essence of my soul
into the economy of being, today.
Like the tree that bends into the torrid wind,
bends and bows 'til the storm abates.

'I started early 2021, finding meetings for Worship most helpful and at times inspiring: a period of calm and reflection in my busy schedule. I find most rewarding applying my day to day concerns in the Christian Quaker context, and leaving with one or two key issues to reflect on. My new Quaker experience tells me that religion and politics do mix. 'Community' is important: after a relatively short time I feel with a very collaborative set of people sharing a clearly articulated, common vision.' Hope Valley Quaker Meeting might be small, but its effect on our lives is large and vibrant: a blessing we do not take for granted.'

2.3.5 Nether Edge

Covid has obviously affected our Meeting, with January seeing us restricted to Zoom. During this time we held our Sunday worship online we also offered weekly mid-week evening Zoom sessions where we shared our views, experiences and feelings on various themes, as well as providing time for silent worship.

In the spring, when it seemed both legal and appropriate to do so, we returned to Worship at Shirley House on Sunday mornings. We didn't attempt a "blended meeting" but continued our Tuesday evening Zoom sessions. This autumn, our mid-week sessions have reduced in frequency to once in two or three weeks.

Another milestone in the summer was our resumption of post-meeting refreshments on Sundays, which was widely appreciated as an opportunity to strengthen our bonds of fellowship. This has also helped us give a warm welcome to a small number of new attenders and occasional visitors from other Meetings.

Nether Edge Meeting's new structure, The Servants Group

Our goal is to maintain a welcoming and supportive place to worship.

Since our first meeting in February 2021 the Servants group has shared responsibility for all the major roles of administration within Nether Edge Quaker Meeting, including clerking, spiritual and pastoral concern.

At our first meeting, we allocated some specific responsibilities to members of the group, including a named 'clerk' as the point of contact for all outside bodies; an outgoing communication officer responsible for keeping the email list and distributing information; and a convenor of the Servants group.

To help us ensure we are attending to all the necessary tasks of governance we created a guiding document, based on the reports prepared in the run up to our foundation, which included a detailed list of each task and responsibility. We met monthly, on Zoom, whilst the details of the new structure were being clarified, and now meet every 6 weeks.

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Sharing the administrative responsibilities has been a very positive endeavour and created a more open and level structure. We also share responsibility for opening the Meeting and spiritual oversight. We try to ensure that members of our meeting understand the new structure and how to communicate any comments or concerns.

We have also completed a thorough review of all members and attenders, checking all details and concerns.

Our bi-monthly Local Meeting for Worship for Business has been clerked, in rotation, by members of the group. However, due to low attendance resulting from Covid related concerns, we have not managed to encourage many people to attend other than members of the Servants group. We hope this pattern will change as we engage in more face to face activities and revive interest in the life of our meeting.

Communications

In the spring we began a weekly e-newsletter, sent by email to all members and attenders, and others interested in our Meeting. This is designed to keep subscribers up to date with upcoming activities, as well as trying to capture a little flavour of the latest Meeting for Worship. We have revised the system for sending out this newsletter and other notices, and now have a Google group similar to the Quaker Events list used at Sheffield Central Meeting. The way to join the Nether Edge group is to contact a member of the Servants group.

The New Website

We agreed that outward looking communication is valuable in attracting new attendees. This autumn, we have used the services of the Quaker Meeting Network and subscribed to a simple website design that gives us our own web presence. This allows us to save documents for sharing within the servants group and to publicise events and activities to the public on-line. We are very happy with this low-cost but straightforward and effective website:

<https://netheredge.quakermeeting.org/>

We have also created a Google Business profile to encourage greater searchability on the web. Connections.

One of our members is the Area Meeting representative to Northern Friends Peace Board. The Quaker peace testimony is core to the being of our Local and Area meetings. Information relevant to national and international peace, equality and harmony is cascaded to members and attenders via NFPB reports and emails. This happened throughout 2021 and will continue into the New Year of 2022.

This autumn we were delighted to once again be invited to join the congregation of St Andrews Psalter Lane at their Sunday service, and to renew acquaintances. We hope to return the invitation in the spring of 2022, Covid levels permitting, when members of the church can join our Meeting for Worship, as has happened many times over the years.

2.3.6 Area and Local Meeting action on environmental sustainability and responses to climate emergency

Much of the work undertaken during the year under review was reported in last year's Trustees Annual Report. In the continuing difficult circumstances of 2021, with all our meeting houses closed for part of the year, it has been difficult to sustain collective action on sustainability issues.

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Nevertheless, groups concerned with environmental sustainability have continued to operate, and to provide information and advice to Friends within the meetings.

The Climate and Ecology Emergency Initiative has continued to operate within Sheffield Central Meeting, and includes a section in Sheffield and Balby Quaker News for the sharing of thoughts, ideas and reflections. The working groups involved in this initiative are those concerned with food and growing, with travel and transport, with political influence, and with the greening and use of the Sheffield Central Meeting House. There is consideration of how Friends travel to meeting, and there is plentiful advice on growing vegetables, and advice on good diet.

The political influence sub-group has encouraged the local authority to move ahead with the promised climate assembly; has researched and questioned the sustainability policy of Sheffield University, in particular with reference to the work of the advanced Manufacturing Research Centre; has arranged for all local Sheffield MPs to be contacted about the Environment Bill and Government preparations for COP26; and has joined sessions run by the Sheffield Climate Alliance and Green New Deal South Yorkshire.

Friends at all our Meetings continue to be engaged with issues around the climate emergency, and to work with other groups with similar concerns. We continue to reflect on our actions and plans, and to make an impact where we can.

3 Financial review

3.1 AM General Fund

In round terms activity this year was about half that of 2020. Income – which included a grant of £600 from BYM for youth worker accommodation during the previous year – was still only 55% of 2020 at £4,106, while Expenditure was 60% of last year's total at £3,665.

The resulting surplus of £441 gave a year-end balance of £20,695.

3.2 Bursary fund (restricted with effect from January 2022)

Income in 2021 held up well and was down by only 24% at £724. No grants were paid out in the year and the year-end balance rose to £16,719. After an historical review of the fund, which revealed that a major unrestricted donation some years ago was now exhausted, and that the current balance consisted of restricted donations coming from member schedules, Trustees agreed that the designation of the fund should now be changed to restricted.

3.3 Woodbrooke fund (restricted)

This fund is restricted to providing assistance to Friends in the Area to enable them to participate in courses and events provided by Woodbrooke, the Quaker learning and research organisation based in Birmingham.

There only activity in the fund during 2021 was receipt of donations totalling £176, and the year-end balance has therefore risen to £1,612.

3.4 Relief Trusts (endowment) and Assistance Fund (restricted)

The Relief Trusts investments were sold towards the end of 2020 so the only income was bank interest of £31 which was passed to the Assistance Fund.

The Trust's year-end-balance therefore remains at £25,991.

The Assistance Fund (which is restricted to providing financial assistance to Quakers in the Area) received £8 in bank interest in addition to that transferred from the Relief Trusts, and a grant from BYM which represented two-thirds of the one grant payment of £1,680 made during the year. The Assistance Fund's year-end balance thus fell by £521 to £6,173.

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3.5 Education Trusts (endowment) and Education Fund (restricted)

The Education Trusts income was £2, in bank interest, which was transferred to the Education Fund. The Trusts year-end balance was unchanged at £1,310.

The Education Fund (which is restricted to providing grants to Quakers in the Area for educational purposes) has made no grants in the years 2011 to 2021. Its year-end balance was £130.

3.6 Property Trusts (endowment) and Premises Fund

Following the sale of investments during 2020, the Property Trusts received no income during the year. The year-end balance remains at £27,509.

The Premises Fund received bank and building society interest totalling £492 (approximately half of the income in 2020). There were no other transactions during the year.

The Premises Fund year-end balance was £134,184.

3.7 Sheffield Central Local Meeting

Income from Friends in 2021 was £58,904, more than three times the 2020 figure, mainly due to significant increase in donations and giving through schedules, although there was no legacy income in 2021.

Income from Lettings and other fundraising was £12,927, less than half of the already severely reduced figure in 2020. The Meeting received Furlough grants totalling £24,896.

Charitable expenditure totalled £41,161, approximately a third higher than the figure for 2020, again resulting mainly from an increase in grants made (£21,567, compared to £11,025 in 2020).

Expenditure attributed to Room Hire and Services fell by 12% to £82,806.

The unrestricted year-end balance, excluding tangible fixed assets, was £95,918, 17% down on the December 2020 balance of £116,477. An additional £594 is held as restricted funds.

3.8 Balby (Doncaster) Local Meeting

Income from Friends, at £5,895 was almost 20% higher than in 2020. Income from Lettings fell by a further 22% from the 2020 level to £5,410. The Meeting received Furlough grants totalling £8,526.

Charitable expenditure was down by 30%, at £6,131. Lettings expenditure fell by £3,051 (17%) to £14,569. The balance of the meeting's aborted defibrillation fund (£20) was transferred to general use.

The unrestricted year-end balance, excluding tangible fixed assets, rose to £46,557, compared to £41,328 at the end of 2020. Of this latter figure, £176 represented the balance on the meeting's two restricted funds, now reduced to £156, following the transfer referred to above.

3.9 Nether Edge Local Meeting

Income from Friends rose by 9.1% to £2,946. General expenditure rose by 18.7% to £1,480.

A grant of £2,000 was made to Britain Yearly Meeting, and the year-end balance was £6,161, compared to £6,695 in 2020.

3.10 Hope Valley Local Meeting

Income from Friends increased for the second year running to £867, from £811 in 2020 and £790 in 2019. There was no other income, and general expenditure was £878 compared to £998 in 2020. No grants were made in the year, and the year-end balance was £1,571, compared with £1,582 in 2020.

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3.11 Operational and financial impact of COVID-19

During 2021 the coronavirus pandemic continued to exert a significant impact on income and expenditure linked to lettings activity at Sheffield Central and Balby (Doncaster) Meeting Houses.

Trustees have taken careful account of guidance issued by the Charity Commission: Coronavirus (COVID-19) guidance for the charity sector originally published on 7 April 2020 with subsequent updates over the period.

Specific action taken includes:

- Continuing to hold Trustee meetings as required, rather than according to a strict timetable, and continuing to arrange where appropriate for a wider attendance to include key post holders with pastoral, financial and organisational responsibilities;
- Ensuring that the committee established during 2020 (the Reopening Group) to keep our response to the pandemic under review should be supported in making appropriate decisions or appropriate recommendations to the Trustees as required. The committee continued to meet throughout the year under review, with a brief to keep under review the requirements of both law and guidance as they affected our meeting houses, including the position of staff.
- Assisting in the establishment of and the support of the group constituting members of Trustees, Sheffield Central Finance Committee, the Reopening Group and the Premises and Lettings Business Group, with the task of keeping under review the Lettings Business as our major source of income. The minute of their meeting on 20th November 2021, reprinted at the end of this section, gives an indication of their work and decision making processes;
- Continuing to make full use wherever possible of external grant funding, including from Central and Local Government;
- Use of professional advice e.g. on HR matters;
- Maintaining regular contacts with similar charities and organisations both locally and nationally (including networks established by Britain Yearly Meeting) to share knowledge and best practice;
- Regular contact with members of our staff teams on furlough;
- An early and thorough review of our reserves policy;
- Regular briefings and engagement with Local and Area Meeting Quaker Business Meetings.

As far as can reasonably be achieved, Trustees seek to consider short, medium and long-term perspectives on our activities in order to ensure the financial sustainability of the charity.

Trustees placed all but one senior staff member onto furlough, and put on hold any expenditure that isn't critical or required for health and safety purposes. Staff were offered the opportunity of applying for voluntary redundancy or to change their hours of work, in order to reduce costs in proportion to potential lettings income once the Meeting Houses are fully re-opened for lettings. The financial situation is being carefully monitored to ensure the charity is fully able to remain financially solvent.

The financial impacts of several different scenarios over the medium term were assessed, and preparations made to re-start lettings once this could be done safely. Other models were also considered, including the complete closure of our lettings businesses, but it was decided that it would be preferable to explore other business models/use of the buildings including continuation of lettings even if at a lower level.

This modelling has been taken with full regard to our revised reserves policy, and a view taken of the benefits to the charity on maintaining lettings activities.

At the time of preparing this report the Trustees consider that as a result of taking these actions there are no material uncertainties over the charity's ability to continue as a going concern. We

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For the year ended 31 December 2021

recognize, however, that this is founded on the assumption that the pressures resulting from the pandemic continue to ease and that our businesses are able to resume profitable trading. We have introduced processes to monitor the situation and forecast likely effects on our reserves.

Minute from meeting of Friends representing Trustees, Finance, Re-opening group and Premises and Lettings Business

20.11.21

We are hugely grateful to our staff team for the hard work and commitment they have demonstrated in the last 18+ months to maintaining the Premises and Lettings Business (PLB). Significant work has also been done by a number of Friends and we are grateful for this contribution too. The group meeting today (Friends representing Trustees, Finance, Re-opening group and PLBC) is in unity with thoughts shared by our Friend Robert Almond: "Our lettings activity is not simply a commercial process. Whilst income/profit is generated, clearly there are other objectives:

1. Support of our Quaker witness - expressed either when we take little or no payment for lettings, or by choosing a mix of lettings that doesn't maximise profit, but supports safe meeting spaces for groups we are in sympathy with.
2. Supporting the 'charity' over the long term by sharing building costs between all groups using the building, not just Quakers.
3. A judgement that keeping something going when making a loss can also be justified if this is beneficial to longer term profit".

We propose a medium term plan which includes:

1. Financial investment in marketing, with further consideration of how this is best spent.
2. Review lettings income after first quarter of 2022. If lettings have increased by 15%/ month, it is financially viable to continue until at least year end (end 2022)
3. Making Friends more aware of current financial situation and how increased giving would support our ministry as a City Centre hub for groups we are in sympathy with.

We are optimistic that we are emerging into a new phase in the Life of our Meeting and Meeting House and that, as we adapt to a new normal, we may be able to celebrate a change of focus rather than a radical end and beginning.

4 Reserves policy

4.1 Background

The Area Meeting has an established reserves policy that seeks to maintain sufficient designated funds for the following long-term and statutory requirements:

- Funding for large capital/maintenance items.
- Operational and contingency reserves sufficient to cover risks with major impacts on lettings costs and income. This includes sufficient provision to cover any redundancy liabilities

Due to the charity being organised into local meetings and other sub groups, with some financial responsibility delegated to these areas, the charity considers that the reserves policy needs to include the general and designated funds (excluding fixed assets).

Sheffield Central Meeting House is a substantial city centre building, and although both this and the Balby Doncaster Meeting Houses are well maintained, Trustees have made provision in our reserves policy for a designated fund large enough to cover major repair or renewal costs. This is generally topped up by annual contributions and an annual budget-setting process identifies any large expenditure items that can draw down resources from this fund.

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A review of our reserves policy (conducted in 2020) concluded that Trustees were broadly content that the funding (then around £140,000, with a potential top off from Doncaster of £21,000) for major property liabilities was sufficient. It was however, agreed that clearer processes for topping up and use of this reserve were needed. Periodic building assessments are organised for our Meeting houses and we agreed to combine a review of these processes alongside this when they are next undertaken.

The review also considered whether more substantive provision was needed to cover major risk items that would have a significant impact on our lettings income or costs. An important prompt for this was the coronavirus, and the review was brought forward specifically to address this. The letting of rooms to a wide mix of community, voluntary sector, health support groups etc at both Sheffield Central and Balby Doncaster are important to the charity. They are seen as part of our Quaker witness to the wider society and in addition they generate income which helps cover the operational and maintenance costs of these large Meeting Houses. Without this income, the charity would need to cover a greater proportion of these operational costs from other sources such as Member donations or perhaps by sub-letting space to other organisations.

Trustees agreed it would be prudent to take a long-term approach to this risk issue, and that we should set a target reserves amount for each Local Meeting based on 6-8 months of expenditure. Sufficient resources were already in place for Doncaster, but to meet this target level for Sheffield Central it was agreed to re-allocate a proportion of funds currently held as unspent legacies. (For clarity, unspent legacies that were re-allocated were not subject to any limitations or restraints to their use other than to support the Sheffield Quaker Meeting.) In 2021, expenditure at each local meeting decreased markedly to probably unrepresentative levels, and it was thought prudent to retain the higher 2020 fund target ranges for a second year, until a new level of activity was established.

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4.2 Reserves Summary

The table below gives a summary of our reserves provision. This is based on the Reserves Policy review approved by Area Meeting on 11 July 2020, further reviewed by Trustees in November 2021, and updated by Trustees in August 2022.

Funds within balances held as reserves	Balance at 31 Dec 2021 (excluding tangible fixed assets)	Target and Notes
AM General Fund (unrestricted)	£20,695	Recommendation to reduce to £8,000. Note that in July 2022 AM contributed £7,000 in support for a Yorkshire Regional Youth worker. Trustees will review how funding of this project in future years might impact the regular operation of the fund.
Premises Fund (designated)	£134,184	Recommendation is to maintain the current level, to manage annual fluctuations in capital work and to accommodate large risk items in the coming months. Trustees will be reviewing the use of this fund by Balby (Doncaster) Meeting, including the use of a deposit of around £19,000 held by Balby Doncaster.
Operational/ Contingency Funds for Local Meetings:-		
Hope Valley (designated)	£1,571	Trustees recommend maintaining this level of reserve.
Nether Edge (designated)	£6,161	Trustees recommend maintaining this level of reserve.
Sheffield Central (designated)	£95,918	Recommendation is to maintain an operational reserve of between £77,000 and £103,000 (based on 2019 expenditure)*.
Balby (Doncaster) (designated)	£46,557	Recommendation is to reduce to an operational reserve of between £16,000 and £21,000 (based on 2019 expenditure)*. Approximately £19,000 held in Balby Doncaster balances is under consideration for transfer to the AM Premises Fund (see above)

* See final comment in 4.1 discussion above.

5 Investment policy and objectives

The policy for investment is to avoid unacceptable risk and to seek the highest return consistent with Quaker values. This generally means investment in ethical funds.

During 2019 a review was carried out into whether the ethical criteria for these holdings – specifically those held in an ethical unit trust – were sufficiently linked to the established ethical concerns of the Society of Friends. As a result, in March 2020 Trustees acknowledged that, based on an Ethical Consumer report, that the existing investment fund (BMO Asset Management's Responsible Equity UK) was no longer compatible with Friends' ethical investment policy and principles. Trustees at that meeting agreed to re-invest these funds in a fund with a more positive approach to ethical investment – favouring companies that benefit the environment and society – and one which prioritised income rather than capital growth, given that the bulk of the investments

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are in Endowment funds and that other Funds depend on the income from these Endowments. Trustees were happy to maintain previous balances in Triodos Bank and the Ecology Building Society.

At the time of this report, the previous investments temporarily remain deposited at Triodos Bank, pending further consideration of a suitable fund for reinvestment.

6 Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees aim to follow best practice and:

- 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 UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

Following review and approval by our Area Meeting, the Trustees' Annual Report has been approved by the trustees on 26th October 2022 and signed on their behalf by

Alan Robinson

Alan Robinson
Clerk to the Trustees

7 Independent Examiner's report to the Trustees of Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends ("the Charity")

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: S Lightfoot

Sarah Lightfoot, FCA, DChA
Employee of:
VAS Community Accountancy
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date: 27 October 2022

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 December 2021

		Unrestricted funds	Restricted funds	Permanent Endowment funds	Total 2021	Total 2020
	Notes	£	£	£	£	£
Income from:						
Donations, legacies and grants	2	85,285	27,736	-	113,021	102,098
Room hire and services		18,338	-	-	18,338	37,001
Investments	3	5,678	8	33	5,719	6,981
Other income		891	-	-	891	140
Total income		110,192	27,744	33	137,969	146,220
Expenditure on:						
Room hire	4	93,161	2,736	-	95,897	110,249
Charitable activities - support of Meeting	5	43,524	24,790	-	68,314	80,556
Total expenditure		136,685	27,526	-	164,211	190,805
Net gains/(losses) on investments		-	-	-	-	(10,092)
Net income/(expenditure)		(26,493)	218	33	(26,242)	(54,677)
Transfers between funds	15	(16,875)	16,908	(33)	-	-
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		(43,368)	17,126	-	(26,242)	(54,677)
Total funds brought forward		1,182,579	8,258	54,810	1,245,647	1,300,324
Total funds carried forward		1,139,211	25,384	54,810	1,219,405	1,245,647

For a prior year comparison of the SoFA split by funds see note 18.

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Balance sheet
As at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	11	834,125		846,557	
Investments	12	-		-	
			834,125		846,557
Current assets					
Debtors	13	13,514		63,468	
Short term deposits		252,228		269,315	
Cash at bank and in hand		129,199		87,973	
Total current assets		394,941		420,756	
Creditors: amounts falling due within one year	14	(9,661)		(21,666)	
Net current assets			385,280		399,090
Total assets less current liabilities			1,219,405		1,245,647
Creditors: amounts falling due after more than one year			-		-
Total net assets			1,219,405		1,245,647
Funds of the Charity					
General funds		20,695		20,254	
Designated funds (including revaluation reserve)		1,118,516		1,162,325	
Total unrestricted funds			1,139,211		1,182,579
Restricted income funds			25,384		8,258
Endowment funds			54,810		54,810
Total funds	16 & 17		1,219,405		1,245,647

Approved by the trustees on 26th October 2022 and signed on their behalf by:

Alan Robinson

Alan Robinson
Clerk to the Trustees

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts
For the year ended 31 December 2021

1 Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executors intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(c) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(d) Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(e) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives at annual rates as follows:

Freehold land	0% straight line
Freehold buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computer equipment	25% straight line

Meeting House and Doncaster Meeting House, which includes Warden's accommodation, which are held for the furtherance of the Area Meeting's charitable objects. These buildings were valued in June 2019 by an independent professional valuer on a freehold market value basis and the valuations have been included in the accounts for the first time in the 2018 accounts. In previous years the only items included in the accounts in respect of land and buildings were improvements made to the buildings made since 2008.

The Doncaster Meeting House warden's accommodation is rented out to a third party, therefore the building is mixed use property held for operation use and investment property. The fair value of the investment property component cannot be measured reliably so the entire property is accounted for as a property within tangible fixed assets.

Titles to the properties are held by the holding trustees.

1 Accounting Policies - continued

(f) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in investment markets.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

(i) Trade creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(k) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Endowment funds are not expendable by the charity, and only the income may be used for general or specific purposes as specified in the terms of the endowment.

(l) Pensions

The organisation has a defined contributions pension scheme. Employees of the charity are entitled to join the defined contribution scheme. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

(m) Operating lease rentals

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(n) Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(o) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The ongoing financial impact of Covid-19 is detailed within the annual report.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts - continued
For the year ended 31 December 2021

2 Income from donations, legacies and grants		Unrestricted funds	Restricted funds	Endowment funds	Total 2021	Total 2020
		£	£	£	£	£
Donations and collections		19,780	2,137	-	21,917	9,688
Schedules		31,483	21,743	-	53,226	46,177
Legacies		-	-	-	-	-
Grants		600	3,856	-	4,456	-
Coronavirus Job Retention Scheme		33,422	-	-	33,422	46,233
		85,285	27,736	-	113,021	102,098
<i>Prior year comparison</i>		<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Endowment funds</i>	<i>Total 2020</i>	
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	
<i>Donations and collections</i>		<i>6,910</i>	<i>2,778</i>	<i>-</i>	<i>9,688</i>	
<i>Schedules</i>		<i>28,696</i>	<i>17,481</i>	<i>-</i>	<i>46,177</i>	
<i>Legacies</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
<i>Grants</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
<i>Coronavirus Job Retention Scheme</i>		<i>46,233</i>	<i>-</i>	<i>-</i>	<i>46,233</i>	
		81,839	20,259	-	102,098	
3 Income from investments		Unrestricted funds	Restricted funds	Endowment funds	Total 2021	Total 2020
		£	£	£	£	£
Dividends		-	-	-	-	777
Bank interest		1,258	8	33	1,299	1,784
Rental income		4,420	-	-	4,420	4,420
		5,678	8	33	5,719	6,981
<i>Prior year comparison</i>		<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Endowment funds</i>	<i>Total 2020</i>	
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	
<i>Dividends</i>		<i>286</i>	<i>-</i>	<i>491</i>	<i>777</i>	
<i>Bank interest</i>		<i>1,646</i>	<i>30</i>	<i>108</i>	<i>1,784</i>	
<i>Rental income</i>		<i>4,420</i>	<i>-</i>	<i>-</i>	<i>4,420</i>	
		6,352	30	599	6,981	
4 Expenditure on room hire		Unrestricted funds	Restricted funds	Endowment funds	Total 2021	Total 2020
Note		£	£	£	£	£
Salaries	6	72,996	-	-	72,996	85,827
Subcontracted services		1,081	-	-	1,081	1,563
Premises & admin		19,084	2,736	-	21,820	22,859
		93,161	2,736	-	95,897	110,249
<i>Prior year comparison</i>		<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Endowment funds</i>	<i>Total 2020</i>	
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	
<i>Salaries</i>		<i>85,827</i>	<i>-</i>	<i>-</i>	<i>85,827</i>	
<i>Subcontracted services</i>		<i>1,563</i>	<i>-</i>	<i>-</i>	<i>1,563</i>	
<i>Premises & admin</i>		<i>22,859</i>	<i>-</i>	<i>-</i>	<i>22,859</i>	
		110,249	-	-	110,249	

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
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For the year ended 31 December 2021

5 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Endowment funds	Total 2021	Total 2020
	Note	£	£	£	£	£
Salaries	6	15,506	-	-	15,506	17,380
Subcontracted services		162	-	-	162	-
Premises & admin		10,328	-	-	10,328	10,521
Grants	7	2,808	24,790	-	27,598	37,016
Depreciation		12,432	-	-	12,432	12,552
Governance:						
Independent examination	8	1,288	-	-	1,288	1,260
Independent examination - earlier years		-	-	-	-	1,289
Tax		-	-	-	-	-
Other		1,000	-	-	1,000	538
		43,524	24,790	-	68,314	80,556

Prior year comparison

	Unrestricted funds	Restricted funds	Endowment funds	Total 2020
	£	£	£	£
Salaries	17,380	-	-	17,380
Premises & admin	10,521	-	-	10,521
Grants made	16,110	20,906	-	37,016
Depreciation	12,552	-	-	12,552
Governance:				
Independent examination	1,260	-	-	1,260
Accountancy	1,289	-	-	1,289
Tax	-	-	-	-
Other	538	-	-	538
	59,650	20,906	-	80,556

6 Staff Costs

	2021 £	2020 £
Salaries	71,423	95,078
Employer's National Insurance	1,957	2,957
Employer's Allowance	(1,957)	(2,564)
Pension costs	3,680	5,136
Redundancy costs	13,399	2,600
	88,502	103,207

No employee received emoluments of more than £60,000. The average number of employees during the period was 10 (2020: 11).

7 Grants made

	2021 £	2020 £
Quaker: Britain Yearly Meeting	20,786	18,518
Other Quaker	5,296	16,992
Non-Quaker: Other non-Quaker	1,516	1,506
	27,598	37,016

In addition to the Britain Yearly Meeting grant, other grants made to organisations over £1,000 were:
Northern Friends Peace Board £1,379

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts - continued
For the year ended 31 December 2021

8 Fees to independent examiner's organisation

	2021 £	2020 £
Fee for independent examination (includes accountancy work)	<u>1,288</u>	<u>1,260</u>
Other fees paid to Independent examiner's organisation: Payroll and HR services	<u>1,587</u>	<u>1,307</u>
	<u>1,587</u>	<u>1,307</u>

9 Trustees remuneration and expenses, and the cost of key management personnel

The trustees were not paid or received any other benefits or reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the trustees. The trustees received no remuneration (2020: £nil).

10 Related party transactions

Doncaster Conversation Club has two trustees in common with the charity, and uses the Doncaster meeting house for its activities. Balby Doncaster LM received £2,280 in lettings income during the year (2020: £60 received in the year). The Club receives a discount of £1 per hour. The business meeting has approved this discount, amongst others, as the Doncaster Conversation Club is considered a Quaker charity concern.

There have been no further related party transactions during the year.

11 Tangible Fixed Assets

	Freehold land and buildings £	Fixtures and fittings £	Computer equipment £	Total £
Cost or Valuation				
As at 1 January 2021	880,000	156,807	6,205	1,043,012
As at 31 December 2021	<u>880,000</u>	<u>156,807</u>	<u>6,205</u>	<u>1,043,012</u>
Depreciation				
As at 1 January 2021	35,850	154,400	6,205	196,455
Charge this period	11,950	482	-	12,432
As at 31 December 2021	<u>47,800</u>	<u>154,882</u>	<u>6,205</u>	<u>208,887</u>
Net Book Value				
As at 31 December 2021	<u>832,200</u>	<u>1,925</u>	<u>-</u>	<u>834,125</u>
As at 31 December 2020	<u>844,150</u>	<u>2,407</u>	<u>-</u>	<u>846,557</u>

12 Investments

	2021 £	2020 £
Market value at the start of the year	-	57,867
Disposal proceeds	-	(47,775)
Net gain/(loss) on revaluation:		
Unrestricted funds	-	(3,716)
Restricted funds	-	-
Endowment funds	-	(6,376)
Market value at the end of the year	<u>-</u>	<u>-</u>

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts - continued
For the year ended 31 December 2021

13 Debtors	2021 £	2020 £
Trade debtors	2,991	1,892
Prepayments	10,523	61,576
	13,514	63,468

14 Creditors: amounts falling due within one year	2021 £	2020 £
Other creditors	9,661	21,666
	9,661	21,666

15 Transfers between funds

From:	To:	To/(From):	General funds £	Designated funds £	Restricted funds £	Endowment funds £
Balby Doncaster	Balby Doncaster Restricted Funds	176		(176)	176	
Balby Doncaster Restri	Balby Doncaster	20		20	(20)	
Previously unidentified restricted funds within Balby (Doncaster) LM are now shown as restricted						
Bursary Fund - des	Bursary Fund - res	16,719		(16,719)	16,719	
After reviewing the history of the bursary fund, the trustees have decided to show the fund as restricted, with effect from 31/12/21.						
Property Trusts	Premises Fund	-				
Relief Trusts	Assistance Fund	31				
Education Trusts	Education Fund	2				
Transfer investment income from endowment funds		33		-	33	(33)
Total transfer out		16,948				
Total net transfers between funds			-	(16,875)	16,908	(33)

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts - continued
For the year ended 31 December 2021

16 Funds

	Balance at 1 Jan 2021 £	Income £	Expenditure £	Transfers out £	Transfers in £	Gain/(loss) on revaluation £	Balance at 31 Dec 2021 £
<i>Unrestricted funds:</i>							
AM General fund	20,254	4,106	(3,665)	-	-	-	20,695
<i>Designated funds:</i>							
Premises Fund	133,692	492	-	-	-	-	134,184
Bursary Fund	15,995	724	-	(16,719)	-	-	-
Sheffield Central	133,798	76,789	(98,120)	-	-	-	112,467
Balby Doncaster	165,582	24,268	(20,861)	(176)	20	-	168,833
Nether Edge	6,695	2,946	(3,480)	-	-	-	6,161
Hope Valley	1,582	867	(878)	-	-	-	1,571
Property Reserve	704,981	-	(9,681)	-	-	-	695,300
Total designated funds	1,162,325	106,086	(133,020)	(16,895)	20	-	1,118,516
Total unrestricted funds	1,182,579	110,192	(136,685)	(16,895)	20	-	1,139,211
<i>Restricted funds:</i>							
Restricted schedules and collections	-	21,567	(21,567)	-	-	-	-
Education Fund	128	-	-	-	2	-	130
Assistance Fund	6,694	1,128	(1,680)	-	31	-	6,173
Woodbrooke Bursary Fund	1,436	176	-	-	-	-	1,612
Bursary Fund	-	-	-	-	16,719	-	16,719
Balby Doncaster Restricted Funds	-	-	-	(20)	176	-	156
Sheffield Central Restricted Funds	-	4,873	(4,279)	-	-	-	594
Total restricted funds	8,258	27,744	(27,526)	(20)	16,928	-	25,384
<i>Permanent endowment funds:</i>							
Property Trusts	27,509	-	-	-	-	-	27,509
Relief Trusts	25,991	31	-	(31)	-	-	25,991
Education Trusts	1,310	2	-	(2)	-	-	1,310
Total endowment funds	54,810	33	-	(33)	-	-	54,810
Total funds	1,245,647	137,969	(164,211)	(16,948)	16,948	-	1,219,405

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts - continued
For the year ended 31 December 2021

16 Funds - continued

Prior year comparison

	Balance at b/fwd £	Income £	Expenditure £	Transfers out £	Transfers in £	Gain/(loss) on revaluation £	Balance at c/fwd £
<i>Unrestricted funds:</i>							
<i>AM General fund</i>	17,778	7,486	(6,010)	-	1,000	-	20,254
<i>Designated funds:</i>							
<i>AM Premises</i>	135,962	999	-	-	447	(3,716)	133,692
<i>General Bursary Fund</i>	15,087	948	(40)	-	-	-	15,995
<i>Sheffield Central LM</i>	170,767	87,942	(124,911)	-	-	-	133,798
<i>Balby (Doncaster) LM</i>	168,474	24,445	(26,337)	(1,000)	-	-	165,582
<i>Nether Edge LM</i>	5,916	2,701	(1,922)	-	-	-	6,695
<i>Hope Valley LM</i>	1,769	811	(998)	-	-	-	1,582
<i>Property reserve</i>	714,662	-	(9,681)	-	-	-	704,981
<i>Total designated funds</i>	<u>1,212,637</u>	<u>117,846</u>	<u>(163,889)</u>	<u>(1,000)</u>	<u>447</u>	<u>(3,716)</u>	<u>1,162,325</u>
<i>Total unrestricted funds</i>	<u>1,230,415</u>	<u>125,332</u>	<u>(169,899)</u>	<u>(1,000)</u>	<u>1,447</u>	<u>(3,716)</u>	<u>1,182,579</u>
<i>Restricted funds:</i>							
<i>Restricted schedules</i>	-	19,956	(19,956)	-	-	-	-
<i>Education Bursary Fund</i>	122	-	-	-	6	-	128
<i>Assistance Bursary Fund</i>	7,469	30	(950)	-	145	-	6,694
<i>Woodbrooke Bursary Fund</i>	1,133	303	-	-	-	-	1,436
<i>Total restricted funds</i>	<u>8,724</u>	<u>20,289</u>	<u>(20,906)</u>	<u>-</u>	<u>151</u>	<u>-</u>	<u>8,258</u>
<i>Permanent endowment funds:</i>							
<i>AM Property Trusts</i>	33,320	447	-	(447)	-	(5,811)	27,509
<i>AM Relief Trusts</i>	26,555	146	-	(145)	-	(565)	25,991
<i>AM Education Trusts</i>	1,310	6	-	(6)	-	-	1,310
<i>Total endowment funds</i>	<u>61,185</u>	<u>599</u>	<u>-</u>	<u>(598)</u>	<u>-</u>	<u>(6,376)</u>	<u>54,810</u>
<i>Total funds</i>	<u>1,300,324</u>	<u>146,220</u>	<u>(190,805)</u>	<u>(1,598)</u>	<u>1,598</u>	<u>(10,092)</u>	<u>1,245,647</u>

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts - continued
For the year ended 31 December 2021

16 Funds - continued

Name of fund

Unrestricted funds:

AM General fund

This is the money available to the AM for its general organisation and activities.

Designated funds:

Premises Fund

This designated fund represents accumulated income from the proceeds of sale of the Woodhouse Meeting House in the early 1980s, and other smaller property-related trusts. Area Meeting has chosen to designate this money for property purposes, including the maintenance of the Woodhouse Burial Ground.

Bursary Fund

This designated fund replaced the Yearly Meeting Bursary Fund in 2009, with a broader range of purposes for personal grants to Friends. Applications are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of Overseers as necessary. The history of this fund has been examined and the trustees have decided to show it as a restricted fund going forwards - the transfer out is effective from 31 December 2021.

Local Meeting Funds:

Sheffield Central, Balby Doncaster, Nether Edge, Hope Valley

There are four Local Meetings within Sheffield and Balby AM. These accounts provide a summary of financial activities in each Meeting. Constituent Meetings take responsibility for finances relating to their affairs and for the management of their Meeting Houses. The LM Treasurers provide more detailed financial reports of their own Meetings.

Property Reserve

This fund has been set up to identify those funds which resulting from the 2018 revaluation of the Sheffield and Balby (Doncaster) LM meeting houses and land. The reserve is depreciated in line with the depreciation accounting policy.

Restricted funds:

Restricted schedules and collections

Funds collected via schedules and collections, which are passed on to other organisations specified by the donor.

Education Fund

This fund is a bursary fund for the support of the education of Friends. The fund receives all the income of the Education Trust (see Endowed Funds). Applications are dealt with by the Bursary Funds' Treasurer, with advice and support from Overseers as necessary.

Assistance Fund

This fund is a bursary fund for the support of Friends in financial need. The fund receives the income of the AM Relief Trusts (see Endowed Funds). Applications are dealt with by the Bursary Funds' Treasurer, with advice and support from Overseers as necessary.

Woodbrooke Bursary Fund

This fund is a bursary fund to support attendance at Woodbrooke Quaker Study Centre courses. (This does not apply where Friends are nominated by their LM or AM to attend courses.) Income for this fund comes primarily from individual donations (including via Schedules). Applications are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of Overseers as necessary.

Bursary Fund

This fund has been transferred from designated funds as at 31 December 2021. Applications for personal grants to Friends are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of Overseers as necessary.

Balby Doncaster Restricted Funds

A reanalysis of £176 opening funds from the Balby Doncaster designated fund to show separately restricted funds belonging to Doncaster.

Sheffield Central Restricted Funds

Restricted funds belonging to Sheffield Central for grants given or collections made for specific purposes.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts - continued
For the year ended 31 December 2021

16 Funds - continued

Permanent endowment funds:

AM Property Trusts

This group of mainly property funds comprises capital from the sale of Woodhouse Meeting House and most of its burial ground in the early 1980s, together with six of the AM Trusts (Le Tall, Halifax, Pacey, Dearman, Wade and Girdom), and a 5/7 portion of a seventh (Coisley Hill). The capital of this fund may only be used in the provision of new meeting houses or burial grounds, but the income is available for general purposes, and is paid into the designated AM Premises Fund.

AM Relief Trusts

This group of relief funds comprises three of the ten previous "AM Trusts" (Taylor, Rodes & Madin) and 2/7 of a fourth (Coisley Hill). The capital of these funds must be maintained, and the income, whose use is restricted to the relief of hardship, is paid into the AM Assistance Fund.

AM Education Trusts

This small Trust has the specific objective of supporting the education of Friends. The capital must be maintained, but the income may be used for the Trust's purposes. In practice all of the income is transferred to the Education Fund.

17 Analysis of net asset by fund

	General funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2021 £
Tangible fixed assets	-	834,125	-	-	834,125
Net current assets/(liabilities)	20,695	284,391	25,384	54,810	385,280
	20,695	1,118,516	25,384	54,810	1,219,405
<i>Prior year comparative</i>	<i>General funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Endowment funds £</i>	<i>Total 2020 £</i>
Tangible fixed assets	-	846,557	-	-	846,557
Net current assets/(liabilities)	20,254	315,768	8,258	54,810	399,090
	20,254	1,162,325	8,258	54,810	1,245,647

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the Accounts - continued
For the year ended 31 December 2021

18 Statement of financial activities - prior year comparison

	Unrestricted funds £	Restricted funds £	Permanent Endowment funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Permanent Endowment funds £	Total 2020 £
Income from:								
Donations, legacies and grants	85,285	27,736	-	113,021	81,839	20,259	-	102,098
Room hire and services	18,338	-	-	18,338	37,001	-	-	37,001
Investments	5,678	8	33	5,719	6,352	30	599	6,981
Other income	891	-	-	891	140	-	-	140
Total income	110,192	27,744	33	137,969	125,332	20,289	599	146,220
Expenditure on:								
Room hire	93,161	2,736	-	95,897	110,249	-	-	110,249
Charitable activities - support of Meeting	43,524	24,790	-	68,314	59,650	20,906	-	80,556
Total expenditure	136,685	27,526	-	164,211	169,899	20,906	-	190,805
Net gains/(losses) on investments	-	-	-	-	(3,716)	-	(6,376)	(10,092)
Net income/(expenditure)	(26,493)	218	33	(26,242)	(48,283)	(617)	(5,777)	(54,677)
Transfers between funds	(16,875)	16,908	(33)	-	447	151	(598)	-
Other recognised gains/(losses):								
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	-	-	-
Net movement in funds	(43,368)	17,126	-	(26,242)	(47,836)	(466)	(6,375)	(54,677)
Total funds brought forward	1,182,579	8,258	54,810	1,245,647	1,230,415	8,724	61,185	1,300,324
Total funds carried forward	1,139,211	25,384	54,810	1,219,405	1,182,579	8,258	54,810	1,245,647

Accounts

Charity number: 1134536

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2020

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

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Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Legal and administrative information
For the year ended 31 December 2020

1 Legal and administrative information

Sheffield & Balby Area Quaker Meeting is one of approximately 70 Area Meetings of the Religious Society of Friends (Quakers) in Britain. It comprises Quakers in Sheffield, Doncaster and Hope Valley. The Area Meeting (AM) incorporates the following Local Meetings (LM), which are to a great extent run independently of the Area Meeting:

- Balby (Doncaster) Local Meeting
- Hope Valley Local Meeting
- Sheffield Central Local Meeting
- Sheffield Nether Edge Local Meeting

1.1 Registration Number
1134536

1.2 Principal office
Quaker Meeting House
10 St James Street, Sheffield S1 2EW

1.3 Trustees

Robert Almond	appointed Jan 2015, until Dec 2020, (Clerk)
Nic Burne	appointed Feb 2013
Dilys Candler	appointed Jan 2019
Pat Clerehugh	appointed Jan 2018, until May 2021
Olivia Cox	appointed Sep 2021
Huw Evans	appointed Nov 2018
Kate Napier	appointed Jan 2018, until Dec 2020
Irene Pugh	appointed Jan 2021, until Sep 2021
Ann Rainforth	appointed Jul 2019
Matthew Roberts	appointed Nov 2019, to Sep 2021 (Clerk from Jan 2021)
Alan Robinson	appointed Jan 2017 (Clerk to Trustees until May 2022)

1.4 Officers

Liz Hannah	Team Leader with Operational responsibility for Sheffield Central Meeting House
Lorna Buttrick	Lettings officer, Balby Doncaster Meeting

1.5 Independent Examiner
Sarah Lightfoot, FCA DCHA
On behalf of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

2 Trustees' Annual Report

The Trustees submit their annual report and the financial statements for the year ended 31 December 2020.

The financial statements comply with the Charities Act 2011, the constitution, and Accounting and Reporting by Charities: 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) (effective 1 January 2015). Reference and administrative information set out on page 1 forms part of this report.

2.1 Structure, governance and management

2.1.1 Governing document

The Religious Society of Friends in Britain is a Christian denomination founded in the seventeenth century. In legal terms it is a charity for the advancement of religion, which was excepted from registration by virtue of Statutory Instrument 180 of 1996, until the law was changed by the Charities Act 2006. Certain of its constituent Area Meetings, including Sheffield and Balby Area Quaker Meeting, then became liable to apply individually for registration from 2008 onwards. Sheffield and Balby Area Quaker Meeting registered on 26 February 2010. In 2014 the fourteen associated property charities, previously managed under a Charity Commission Scheme and Schedule of 1st October 1973 were combined into the same charity as the Area Meeting (AM).

2.1.2 Governance

The Trustees meet four or more times a year and currently include all the treasurers in membership acting within the Area Meeting and its constituent meetings plus others appointed by the Area Meeting. Although not a Trustee, a member of the Area Meeting Clerking Team will sometimes attend the Meeting. The Meeting House in central Sheffield, which is the largest in the Area Meeting, with substantial lettings income, has a permanent paid Team Leader and other staff who are overseen by a Premises and Lettings Committee of Sheffield Central Local Meeting (LM). In line with our constitution Trustees have two members of this important committee. The Meeting House in Doncaster is managed by a part-time Manager. To clarify arrangements for delegation and roles, Memoranda of Understanding exist between the Area Meeting, its trustees and each of the Local Meetings: Sheffield Central, Balby (Doncaster), Hope Valley and Nether Edge.

2.1.3 Appointment of Trustees

The Trustees of the Area Meeting, who are also trustees of the Associated Charities, are appointed from among the members of the Area Meeting in session.

2.1.4 Risk management

Sheffield Central Meeting is typically responsible for over 75% of the Area Meeting's annual income and over 60% of its expenditure, and the Team Leader and Premises and Lettings Committee of that meeting conduct a regular risk assessment which is reviewed by Trustees. Other Trustees are responsible for risk assessment in the Local Meetings which they represent. The Risk Assessment Schedule for the Area Meeting was created in 2011 and reviewed in subsequent years.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report For the year ended 31 December 2020

In 2011 the AM appointed a Data Protection Coordinator to standardise data management throughout the Area Meeting. The Area Meeting also registered with the Data Information Office. The Data Protection Coordinator and the Joint Safeguarding Coordinators (for children and vulnerable adults) report regularly to the Trustees. In September 2021, Area Meeting appointed Olivia Cox as a Trustee to act as Safeguarding Co-ordinator, liaising with the two Joint Safeguarding Coordinators.

2.2 *Objects and activities*

2.2.1 Objects

The object of Sheffield and Balby Area Quaker Meeting is the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of Sheffield and Balby Area Meeting and beyond.

Activities undertaken for public benefit in relation to objects:

Meetings for worship throughout the area are open to the general public. There are opportunities for those coming to meetings and not in membership (known as attenders) to learn about Quaker practices and beliefs and if appropriate, to apply for membership. The hiring of rooms in buildings in Doncaster and Sheffield also provides opportunities for the general public to find out about Quakers. Providing affordable meeting spaces for a large number of community and support groups is supported by the Area Meeting as part of our Quaker witness to the wider community. During the year when relevant decisions were made by trustees due regard was paid to the Charity Commission Guidance on public benefit.

2.2.2 Use of volunteers

There are no paid employees apart from those recruited to manage the room hiring business of Sheffield and Doncaster Meeting Houses. All other aspects of running the organisation are undertaken by volunteers within the membership (who are entitled to the reimbursement of expenses). For most posts, members or attenders are appointed according to Quaker procedures and for a set period. There are a number of additional tasks undertaken by individuals or groups who volunteer their time and skills.

2.2.3 Grant making policy

The constituent meetings from time to time make donations to groups whose activities are in sympathy with the objects of the Area Meeting. The AM has bursary funds to meet different needs of members and regular attenders whose requests for assistance must be supported by overseers. This includes attendance on courses at Quaker Centres, support to attend Britain Yearly Meeting and assistance in times of personal hardship. The AM also assists young people to attend regional activities for under 19 year olds run by Quakers in Yorkshire and Britain Yearly Meeting.

Members and attenders attended various courses or conferences (mainly online due to the Covid pandemic), either as representatives of a Local or the Area Meeting, or to pursue their own interests. These included training courses for those carrying out roles on behalf of the Meeting. In all cases the Trustees paid for attendance or offered a subsidy to enable attendance. This policy has helped to sustain the spiritual life of the four constituent local meetings.

It is the Area Meeting's policy to offer financial support to any Member or Attender wishing to attend Britain Yearly Meeting (and the Yearly Meeting Gathering in years when BYM is held as part of this larger residential event). In 2020 BYM was held online and any such bursary grants which were made were refunded.

**Trustees' annual report
For the year ended 31 December 2020**

2.3 Achievements and performance

2.3.1 Introduction

Each of the four Local Meetings within our Area Meeting hold Meetings for Worship. Reports from these Meetings on their activities in 2020 as presented to the Area Meeting are set out below.

Meetings for Worship for Business for Area Meeting were held six times during 2020. The format of these meetings follows on from the review implemented in 2015 and continues to produce interesting and accessible meetings, including all age participation, which is building the Area Meeting community around our business needs.

Representatives from across our Area Meeting have attended Quakers in Yorkshire and Northern Friends Peace Board (NFPB) to which we provide grants by subscription. Representatives also attended Meeting for Sufferings, the standing representative body entrusted with the care of the business of the Quakers in Britain, and other committees and activities which are part of Britain Yearly Meeting.

2.3.2 Sheffield Central

2.3.2.1 Duties and Responsibilities 2020

This report is offered to the Sheffield and Balby Area Meeting of the Religious Society of Friends, 10th January 2021, by Sheffield Central Local Meeting.

We believe that we have met all of our responsibilities throughout 2020, in accordance with Quaker Faith & Practice, section 4.33.

We have nurtured and sustained the spiritual life of the meeting with regular meetings for worship and church affairs, including preparation for Area Meeting business, and the pastoral care of those associated with the meeting through our Elders and Overseers; we are attentive to local outreach, have welcomed newcomers and sought to help enquirers to explore and understand the Society.

In response to the crises of the times, Sheffield Central Meeting has made the Climate and Ecological Emergency a standing item on the agenda of its Meeting for Worship for Business, as well as our Meeting's response to racism. Following special Meetings for Worship for Business on the Climate and Ecological Emergency, we proposed four working groups, looking at Food and Growing, Travel and Transport, Political Influence, and Greening the Building and the City. Each of the first three of these has been meeting for several months; the last is awaiting formation.

2.3.2.2 Elders' Report – 2020

This year has been unprecedented in living memory, the coronavirus pandemic having affected our meeting and the wider Quaker community, as it has affected our lives and the lives of everyone worldwide.

On Wednesday, March 18th, the lunchtime meeting was cancelled, and the Meeting House closed as a national lockdown began, to attempt to control the spread of this disease. The Meeting House was reopened on September 6th for socially distanced meetings for worship, but in November was closed again for a second lockdown.

Over this period and currently Elders have been, and continue to be, involved with Trustees and Meeting House staff, working on how to safely reopen the Meeting House for meetings for worship and for lettings.

The Sunday morning meeting was moved onto Zoom, so many Friends met virtually for Meetings for Worship, business meetings, Wednesday lunch meetings, Elders and Overseers meetings, etc.

**Trustees' annual report
For the year ended 31 December 2020**

Elders and Overseers kept in touch with Friends who were either unable or unwilling to access Zoom. And we have supported the clerks and our community through these meetings.

We have organised several Meetings for Worship on line with a friend who is severely disabled and hasn't been able to do that unaided.

We have facilitated and upheld children's meetings in breakout rooms from the main meeting on the first and third Sunday of each month, a Meeting for Reflection and chat groups every Sunday after Meeting, and meetings for children and young people on Sundays after Meeting.

Spiritual Friendship groups have continued this past year to be important to many Friends. Kiri Smith and Mark Lallemand have now taken over the coordination of these groups. We are grateful to Craig Barnett and Linda Batten for coordinating these groups for the past few years.

We have continued the practice of reading from Quaker Faith and Practice every second Sunday and inviting a Friend to read from Advices and Queries every fourth Sunday.

We have worked throughout this time to support new attenders in joining both Zoom Meetings for Worship and those in the Meeting House. And we have met regularly over the year to support each other and to uphold the spiritual life of the Meeting.

2.3.2.3 Overseers' Report – 2020

The year began with Overseers continuing their work in relation to paying attention to how Friends were in themselves, and in their connexion to the meeting. This, as always, included being aware of people new to the Meeting or familiar faces being absent. We continued supporting the Singing Sundays by organising and providing a simple lunch for those attending. These numbers were often increased by other Friends who happened to be around in the Meeting House at that time. They were relaxed and enjoyable occasions.

In March with the closing of the Meeting House and the restrictions on all of us due to government action designed to contain the Covid 19 virus, the forum for our work changed. Sending an email or card or ringing people 'on our lists' is what we found ourselves doing. It also became clear that the maxim that 'we are all overseers' really was true. Friends were looking out for each other. Spiritual Friendship Groups, Book Groups, Link Groups, different committees, even geographical proximity, all these connexions strengthened and offered support one to another. Overseers continued to meet monthly via Zoom. General email messages, sent most months as a follow-up to our Zoom meeting and to remind Friends about the role of Oversight, were much appreciated.

The Autumn and Winter months from 2020 into 2021 show little sign of any improvement in outward conditions. Overseers will continue with their efforts, as we feel sure that all Friends will.

Overseers: Elisabeth Bradwell, Keith Burdett, Elspeth Eggington, Mary Helme, Laura Kerr, Irene Pugh, Heather Sharpe.

2.3.2.4 Children and Young People's Work Committee Report – 2020

During this challenging year, we have continued to care for the children and young people in our Meeting, and despite the different ways of being together, there has been much enjoyment and richness in the activities. Just before lockdown, the children and young people contributed to the Meeting's Community Worship on the theme of 'Caring for our Natural World'.

The online sessions for our school-age children began in April and it was decided to have these only on the first and third Sundays of the month, as not all the session leaders felt able to run virtual activities, for various and understandable reasons. The sessions across the year have included Quaker history, bible characters, activists such as Greta Thunberg and Elizabeth Fry, composing haikus and a very lively games session run by Lee Lester with SYFAN members. In October, Helen

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report For the year ended 31 December 2020

Hall was un-furloughed so as to run her activities for the youngest children and these too have been much enjoyed.

SYFAN (Sheffield Young Friends Action Network) have met weekly in their Sunday evening slot. They have experienced great fun and camaraderie and have been very supportive of each other during these difficult months, helping to ease each other's initial anxieties about the pandemic.

Sadly, the Hathersage annual swim and social and the residential at Barmoor could not take place, and with Yearly Meeting postponed, Junior Yearly Meeting could not happen either. The positive news is that at least six of our young people attended Yorkshire Friends Holiday School, which was held online for three days and was very successful. We are very glad that one of our young people represented Area Meeting at the Young Quakers Participation Day online in early December. The children and young people participated in an online Christmas play which was greatly enjoyed by all those attending.

2.3.3 Nether Edge

In the month up to March 2020 the meeting was well attended and flourishing. There was however a shortage of members and attenders willing to take on roles. We had to reorganise appointing four elder/overseers to take responsibility for the spiritual life of the meeting and the welfare of members and attenders. Since March the concerns around the Covid 19 pandemic have greatly affected our meeting as with all meetings. We co-opted an attender as overseer because two of the elder/overseers were of an age where shielding was advised.

From the end of March meetings were held on Zoom weekly at 10.30 on Sundays. This enabled Friends to remain in contact and worship together virtually. We had Friends attending from out-side the city and outside the country with our Friend Matt attending from China. However many friends did not find the Zoom meetings spiritually sustaining and attendance dropped. We had monthly readings from Advices and Queries and a monthly general meeting. There was very little spoken ministry in our Zoom meetings and Friends decided to bring poems or readings that they had found during the week leading up to meeting for worship.

Face to face meetings started again on the 4th of October and have been greatly appreciated by all those who have attended. Numbers have risen. The meeting is very grateful to Friends who have put in the work to ensure Zoom meetings are safe. A Zoom meeting was still available for Friends for a short while. However this has now changed to a more social meeting, rather than a Meeting for Worship.

During the period of Covid restrictions the meeting supported Friends through major life changes and a very painful loss.

Friends have been involved in reaching out to members of other faith groups with a member attending the St. Andrews and the Sheffield interfaith committees. We continue to foster close links with St. Andrew's Psalter Lane. We continue the tradition of our meeting attending a service at St. Andrews and St. Andrew's coming to our meeting for worship. This of course has not been possible during the time of Covid 19 restrictions. Gareth Jones, minister at St. Andrews, did however attend one of our October meetings.

Friends continue to foster links with the wider Quaker community. This includes Britain Yearly Meeting, service on national BYM committees, Young Friends General Meeting, the Northern Friends Peace Board and Europe and Middle East Young Friends. Friends are actively involved in witnessing Quaker testimonies in the wider world. One of our friends continues to attend and help run the Sheffield Kairos group which brings churches together for action and reflection on the situation in Palestine.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report

For the year ended 31 December 2020

Our bi-monthly meeting for worship for business was well attended. This has been held on Zoom. Elder/overseers continue to support the clerk in the right ordering of mfwfb. We are continually mindful of our duties and responsibilities as outlined in Quaker faith and practice section 12.12. We have held a threshing meeting and completed a survey of members and attenders to consider the future of the meeting and the way we manage roles performed by clerks, elders and overseers because there remains a shortage of people willing to take on roles. A proposal based on the ideas discussed at the meeting was produced for discernment at our December business meeting.

This led to an agreement to simplify the administration and oversight of our meeting by forming a 'Servants of the Meeting' Group. This replaced the traditional roles of clerks, elders and overseers and was in place for February 2021. We allocated some specific responsibilities to members of the group and created a 'guiding document' for future reference based on the reports prepared in the run up to our foundation. We also agreed that a detailed list of each task and responsibility would help us ensure we are attending to all the necessary tasks of governance (A check list), including Elder and Overseer tasks, clerking tasks, treasurer's responsibilities and any other tasks that may come under our remit.

Our bi-monthly Local Meeting for Worship for Business have been clerked in rotation by members of the group and our goal is to maintain a welcoming and supportive place to worship.

We are grateful to all the people in our meeting who have contributed to the significant amount of work that has enabled this major and positive change to go forward.

2.3.4 Balby Doncaster

The first two months or so of the year gave little indication of what was to happen later. We continued to hold Meeting for Worship and Meeting for Business, and to continue to undertake tasks associated with the local and the area meeting. It became apparent during March that this would change, and after 22nd March we were unable to hold any more Meetings for Worship due to the COVID-19 pandemic.

As a result, the regular holding of Meeting for Worship has been severely compromised. However, we have arranged that, during periods when the Meeting House has been closed, we will agree to meet together "in the spirit". Those who wish to do so are invited to turn their minds toward each other at the usual times (10.30 on Sunday and 1.00 on Wednesday) and to sit in silence for an agreed period (usually an hour or half an hour), treating this as a Meeting for Worship. We have found this very fruitful. In order to try to focus minds, we have arranged for a "call to worship" to be sent to every member and attender by email and we have invited those who wish to do so to notify one of our clerking team if they intend to be present. This also enables the circulation of appropriate writings and readings, so that many of those present will turn their minds to the same things at the same time.

We took an early decision not to attempt to set up a meeting via Zoom or a similar platform, although we know that Sheffield Friends have done so, and the link to this meeting has been made available to Friends in our meeting, as has the link to the Thursday evening Epilogue.

Since we have been able to reopen the Meeting House, we have held face to face meetings on Sundays (but not Wednesdays), maintaining social distancing and strict rules as to sanitising. We are pleased to report that attendances at such meetings have been good. We continue to issue the "call to worship" in any event, which links us with those Friends who cannot or do not wish to attend in person.

We have maintained a regular newsletter for all our members and attenders, which we have endeavoured to send out fortnightly during the pandemic.

We continue to use Advices and Queries both in our face to face worship and as part of our call to worship, and in the newsletter.

**Trustees' annual report
For the year ended 31 December 2020**

We have tried to maintain spiritual and pastoral care of our Meeting and its members and attenders, which has primarily consisted of ensuring that all are well and safe, and managing.

Our annual trip to Barmoor did not take place this year, but a number of us joined in a fragmented picnic, by gathering in groups of no more than six people for a picnic lunch and for fellowship.

We have continued to deal with business by regular contact between those Friends who hold roles within the Meeting, and by circulating notes of what has been agreed, instead of full minutes. These have formed the basis of our communications with Area Meeting, which has continued to meet by Zoom, and to which we have been able to send representatives. We seek to uphold the Area Meeting clerks by whatever means we can.

In recent times we have supported our own individual giving to Britain Yearly Meeting by making all of our weekly collections a contribution to the work of BYM, with the addition of occasional special collections, for example for the Doncaster floods. In the absence of regular meetings, we have encouraged members and attenders to make special provision to ensure that giving is maintained.

Our accounts will be audited in line with our usual annual practice.

Tabular details and statistical details have been returned when required.

Correspondents are appointed to the main Quaker services.

Our Meeting House had to terminate all its lettings and to close its doors to continuing lettings, and we placed our Lettings Officer on furlough. She has now returned to work part time. The reopening process has been in the hands of an Area Meeting working group which has worked hard to try to move our Meeting House back into a position where lettings can be resumed. We have worked closely with Doncaster Conversation Club, our biggest user, which is itself now tentatively moving towards some level of reopening at a very limited level. Meanwhile, our Friend Paul FitzPatrick provides an excellent and well-read DCC newsletter every month.

2.3.5 Hope Valley

This has been a memorable year for us as for everyone. In many ways a year of peace and calm, and resourcefulness. We have developed our own ways of worship and living out our testimonies. Spring lockdown we met together only in the spirit on Sunday mornings, each in our own homes, Quaker Community, Bamford (QCB) in their Meeting Room. Our Elder, Gillie, sent weekly readings from Quaker Faith and Practice, Advices and Queries, and appropriate poetry etc, and we kept in email contact, with all HV Friends. QCB sent photographic diaries of gardening and activities. In the summer we were very happy to meet together (except, sadly, shielding or isolating Friends), in our Elder's garden, then by QCB's veg garden. Meeting outside was wonderful; a part of each meeting a Friend led us on magical worshipful walks round the woods

When regulations eased, we decided not to meet at QCB Meeting Room, where we've met since 1988, as it is their home and needed protecting, and does not conform to Covid secure guidelines. So, following a discernment process, we found Bamford Moore Memorial Hall where we started to meet in December: a lovely space with a garden, and centrally in the village. Our future will be discerned by the whole Meeting. We remain in contact with shielding and isolating Friends. We have been grateful for the support of S&BAM.

One attender was just about to be visited for Membership, when coronavirus struck; we will return to this in 2021. In 2019 report we inexplicably failed to report Sue Clarke's joining us as a member, such a joyful occasion, and continuing value.

Our co-convening team of two continue with oversight, treasurership, clerking, etc. Our two co-convenors were invited to attended the Licensing and Installation of the new vicar of Hope, Bradwell & Castleton, an occasion of much grandeur. In January we held a Meeting for Worship for Business

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For the year ended 31 December 2020

asking for a third to join the team, but we are still two, though two Friends do support with oversight and clerking. Our future is uncertain: one co-convenor steps down January 2021, the other January 2022.

Many Hope Valley Friends are involved in Hope Valley Climate Action, and other activities; though these of necessity take place on Zoom now. Some Hope Valley Friends have written personal contributions to this report; below are extracts:

'Although Coronavirus has interfered with regular meetings this year, meeting outside the Quaker allotment has been a highlight of the year. To meet in worship under trees, roots us in our bodies. Beautiful.'

'Impressed by the serious living out of Quaker values by Friends, makes me wonder whether it would be appropriate for me to apply for membership. Could one be accepted while admitting to a 'don't know' on the God question? Also I have a deep seated selfishly prime concern for myself. So being a Quaker, at present, remains an aspiration. I like to think I am working at it.'

'I am feeling pleased I became a Member of the Society of Friends last year. "Membership means *belonging and commitment, and being open to opportunities for service.*" I do feel I belong now. I appreciate being part of a small Local Meeting, also being on the edge of a more active meeting, belonging to a spiritual friendship group, joining Zoom meetings, doing a Woodbrooke course. Most days I meditate on four things: Gratitude, Forgiveness, Acceptance and Compassion, and do what I can to live out our testimonies.'

'Simplicity and stillness are my watchwords. Simplicity guides me through the potential complexity of modern life: not to shun modernity but rather to make the best I can of it. Through stillness I observe life without being immersed in its noise and bustle in order to determine the path I should choose.

For those Friends who have not been able to be physically present at Meeting for Worship, the richness of ministry has been maintained in our hearts through a weekly sharing of extracts from QF&P, poetry either written or submitted by Friends and extracts of philosophy. This has enabled us all to connect in spirit whether physically present or not.

'My assimilation to the north has been rudely interrupted by COVID. Settling into QCB and worshipping in a small quiet meeting (for ministry) has been a change from a busy 'loud' meeting. Grateful QCB continued meeting in person during lockdown, I also joined AM epilogue online and made new connections. Meeting on QCB's land was delightful at times but also noisy (traffic/trains). Usually an AM enthusiast, I am adapting to zoom to keep in touch and forge new connections. I will take a while to settle into Bamford Memorial Hall but am hoping that HVQM separating from QCB will foster new growth.'

'During lockdown I daily read poetry and QF&P - until I'd re-perused all the latter. My testimonies I live out in my work, I think. I like to think of the readers of my books - individuals and a huge range of professionals - unwittingly imbibing values of love, respect and trust, peace, integrity, equality and simplicity.'

'During spring lockdown our grandchildren (9&11) stayed with us a third of the time, and we shared 15 minute Sunday worship and Afterword: they initially thought it strange. I soon began to realise the importance of really listening carefully to them. At times quite profound insight lay hidden in the mundane. I'm sure I learnt as much from these meetings as they did. True insight presents itself in all sorts of guises.'

Trustees' annual report For the year ended 31 December 2020

Our meeting, although tiny, has a big influence in our lives, creating a still, loving centre in the muddle and difficulty of this year. We may not have been able to walk cheerfully over the world answering that of god in everyone. But we have been supported in finding love and beauty around us, and sharing it as widely as we can.

2.3.6 Area and Local Meeting action on environmental sustainability and responses to climate emergency

Much of the work undertaken during the year under review was reported in last year's Trustees Annual Report. In the difficult circumstances of 2020, with all our meeting houses closed for much of the year, it has been difficult to sustain collective action on sustainability issues. Nevertheless, groups concerned with environmental sustainability have continued to operate, and to provide information and advice to Friends within the meetings.

The Climate and Ecology Emergency Initiative has continued to operate within Sheffield Central Meeting, and includes a section in Sheffield and Balby Quaker News for the sharing of thoughts, ideas and reflections. . The working groups involved in this initiative are those concerned with food and growing, with travel and transport, with political influence, and with the greening and use of the Sheffield Central Meeting House. There is consideration of how Friends travel to meeting, and there is plentiful advice on growing vegetables, and advice on good diet.

The political influence sub-group has encouraged the local authority to move ahead with the promised climate assembly; has researched and questioned the sustainability policy of Sheffield University, in particular with reference to the work of the advanced Manufacturing Research Centre; has arranged for all local Sheffield MPs to be contacted about the Environment Bill and Government preparations for COP26; and has joined sessions run by the Sheffield Climate Alliance and Green New Deal South Yorkshire.

Friends at all our Meetings continue to be engaged with issues around the climate emergency, and to work with other groups with similar concerns. We continue to reflect on our actions and plans, and to make an impact where we can.

3 Financial review

3.1 AM General Fund

Income from Friends (Schedules and donations) in 2020 was almost identical to 2019 at £7,467.

Expenditure was down by 13% at £6,010. This included exceptional grants of £1,000 each to the Quaker Tapestry and to Quaker Social Action, as well as £1,440 for office accommodation for the BYM Youth Worker to BYM (of which £600 was kindly refunded by BYM). The "routine" net expenditure was thus only £3,169.

£1,000 contribution was received from Balby (Doncaster) LM. The year-end balance rose to £20,256.

3.2 General Bursary fund

Schedule income was down by 38% at £928. Other than grants which were refunded due to cancelled events, the fund made only 1 grant (total £40) compared to 18 (total £1,594) in 2019. The year-end balance rose to £15,995.

3.3 Woodbrooke Bursary fund (restricted)

This fund is restricted to providing assistance to Friends in the Area to enable them to participate in courses and events provided by Woodbrooke, the Quaker learning and research organisation based in Birmingham.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

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For the year ended 31 December 2020

Schedule income was down by 25% at £303. No grants were made in 2020, compared to 2 (total £537) in 2019. The year-end balance rose by £313 to £1,436.

3.4 AM Relief Trusts (endowment) and Assistance Bursary Fund (restricted)

The AM Relief Trusts income was down by 41% at £146, due to lower interest and investment income. This income was transferred to the Assistance Bursary Fund.

The Trust's year-end-balance was down by £565 to £25,991, mainly due to a reduction in the value of its investment holding, before sale.

The Assistance Bursary Fund (which is restricted to providing financial assistance to Quakers in the Area) had no income other than £30 bank interest (down by £20 from 2019) and relies mainly on the income transferred from the AM Relief Trust. It made two grants (totalling £950) compared to two (total £400) in 2019. The Assistance Fund's year-end balance fell by £775 to £6,694.

3.5 AM Education Trusts (endowment) and Education Bursary Fund (restricted)

The AM Education Trusts income was £6, in bank interest, which was transferred to the Education Bursary Fund. The Trusts year-end balance was unchanged at £1,310.

The Education Bursary Fund (which is restricted to providing grants to Quakers in the Area for educational purposes) has made no grants in the years 2011 to 2020. Its year-end balance was £128.

3.6 AM Property Trusts (endowment) and AM Premises Fund

The AM Property Trusts income fell by 37% to £447, with this income transferred to the AM Premises Fund. The Property Trust year-end balance fell by 17% to £27,509, due to poor investment performance before sale.

The AM Premises Fund received investment income and bank interest totalling £999 (down 30% from 2019) in addition to the £447 transferred from the Property Trust.

There were no transfers between the AM Premises Fund and Sheffield Central LM in 2020.

The Premises Fund year-end balance was £133,692.

3.7 Sheffield Central Local Meeting

Income from Friends in 2020 was down by 24% at £18,771. There was no legacy income in 2020 or 2019.

Income from Lettings and other fundraising was down by 75% to £30,020. The Meeting received Furlough grants totalling £38,310.

Charitable expenditure rose by £11,023 (55%) to £31,642, mainly due to an increase of £9,500 (to £11,025) in Grants made, and a significant adjustment made in the 2019 accounts to correct the property depreciation charge.

Room Hire and Services expenditure fell by 19% to £93,929.

The year-end balance, excluding tangible fixed assets, was £116,477, 24% down on the December 2019 balance of £152,561.

3.8 Balby (Doncaster) Local Meeting

Income from Friends rose by £292 to £4,929. Income from Lettings fell by 67% to £6,981. The Meeting received Furlough grants totalling £7,923.

Charitable expenditure was broadly the same, at £8,717. Lettings expenditure fell by £3,626 to £17,620. In addition, the Meeting transferred £1,000 to the AM General Fund.

The year-end balance, excluding tangible fixed assets was £41,327 compared with £42,235 at the end of 2019.

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3.9 Nether Edge Local Meeting

Income from Friends rose by 1.8% to £2,701. General expenditure fell by 52% to £1,247 as less rent was due while Meetings were held online.

Two grants were made: £325 to Britain Yearly Meeting plus £350 to the BYM Housing Fund. (In 2019 there was exceptional grant expenditure of £9,130 representing the final disbursements from a legacy received in 2009.)

The year-end balance was £6,695, compared with £5,916 in 2019.

3.10 Hope Valley Local Meeting

Income from Friends was £811 compared with £790 in 2019. There was no other income in 2020 (in 2019 £360 was raised by sales of coffee, etc).

General expenditure was £998 compared with £2480 in 2019, due largely to reduced room hire expenses. No grants were made in 2020. (Grants totalling £3,059 were made in 2019).

There were no transfers to other AM Funds. (A total of £1,092 was transferred to other AM Funds in 2019.)

The year-end balance was £1,582, compared with £1,769 in 2019.

3.11 Operational and financial impact of COVID-19

During 2020 the coronavirus pandemic has had some significant impacts on income and expenditure linked to lettings activity at Sheffield Central and Balby Doncaster Meeting Houses.

Trustees have taken careful account of guidance issued by the Charity Commission: Coronavirus (COVID-19) guidance for the charity sector originally published on 7 April 2020 with subsequent updates over the period.

Specific action taken includes:

Increasing the frequency of Trustee Meetings, with a wider attendance to include key post holders with pastoral, financial and organisational responsibilities;

- Establishment of a number of sub committees tasked with reviewing arrangements to re-open our Meeting Houses (for lettings and for worship), and for modelling and monitoring the financial impacts of the pandemic and assessing different operational scenarios into 2021;
- Making full use wherever possible of external grant funding, including from Central and Local Government;
- Use of professional advice eg on HR matters;
- Maintaining regular contacts with similar charities and organisations both locally and nationally (including networks established by Britain Yearly Meeting) to share knowledge and best practice;
- Regular contact with staff teams on furlough;
- An early and thorough review of our reserves policy;
- Regular briefings and engagement with Local and Area Meeting Quaker Business Meetings;

As far as can reasonably be achieved, Trustees seek to consider short, medium and long-term perspectives on our activities in order to ensure the financial sustainability of the charity.

**Trustees' annual report
For the year ended 31 December 2020**

Trustees have taken a number of decisions; including putting all except one senior staff member onto furlough and putting on hold any expenditure that isn't critical or required for health and safety purposes. At the time of preparing this report, and as a result of modelling the most likely impacts on costs and letting income staff have been offered the opportunity to apply for voluntary redundancy and to go onto reduced hours under the Job Retention Scheme or the extended furlough arrangements. This action has been taken in order to reduce costs in proportion to potential lettings income once the Meeting Houses are re-opened for lettings. The financial situation is being carefully monitored to ensure the charity is fully able to remain financially solvent.

In addition, the financial impacts of several different scenarios over the medium term have been assessed, and preparations made to re-start lettings once this can be done safely. Over the long-term the option to fully close down our lettings activity with staff made redundant has been assessed should this be needed to ensure the financial sustainability of the charity. This however, would be a last resort, and our preference is to explore other business models/use of the buildings including continuation of lettings even if at a lower level.

This modelling has been taken with full regard to our revised reserves policy, and a view taken of the benefits to the charity on maintaining lettings activities.

At the time of preparing this report the Trustees consider that as a result of taking these actions there are no material uncertainties over the charity's ability to continue as a going concern. We recognize, however, that this is founded on the assumption that the pressures resulting from the pandemic continue to ease and that our businesses are able to resume profitable trading. We have introduced processes to monitor the situation and forecast likely effects on our reserves.

**Trustees' annual report
For the year ended 31 December 2020**

4 Reserves policy

4.1 Background

The Area Meeting has an established reserves policy that seeks to maintain sufficient designated funds for the following long-term and statutory requirements:

- Funding for large capital/maintenance items.
- Operational and contingency reserves sufficient to cover risks with major impacts on lettings costs and income. This includes sufficient provision to cover any redundancy liabilities

Due to the charity being organised into local meetings and other sub groups, with some financial responsibility delegated to these areas, the charity considers that the reserves policy needs to include the general and designated funds (excluding fixed assets).

Sheffield Central Meeting House is a substantial city centre building, and although both this and the Balby Doncaster Meeting Houses are well maintained, Trustees have made provision in our reserves policy for a designated fund large enough to cover major repair or renewal costs. This is generally topped up by annual contributions and an annual budget-setting process identifies any large expenditure items that can draw down resources from this fund.

A review of our reserves policy (conducted in 2020) concluded that Trustees were broadly content that the funding (currently around £140,000, with a potential top off from Doncaster of £21,000) for major property liabilities was sufficient. It was however, agreed that clearer processes for topping up and use of this reserve were needed. Periodic building assessments are organised for our Meeting houses and we agreed to combine a review of these processes alongside this when they are next undertaken.

The review also considered whether more substantive provision was needed to cover major risk items that would have a significant impact on our lettings income or costs. An important prompt for this was the coronavirus, and the review was brought forward specifically to address this. The letting of rooms to a wide mix of community, voluntary sector, health support groups etc at both Sheffield Central and Balby Doncaster are important to the charity. They are seen as part of our Quaker witness to the wider society and in addition they generate income which helps cover the operational and maintenance costs of these large Meeting Houses. Without this income, the charity would need to cover a greater proportion of these operational costs from other sources such as Member donations or perhaps by sub-letting space to other organisations.

Trustees agreed it would be prudent to take a long-term approach to this risk issue, and that we should set a target reserves amount for each Local Meeting based on 6-8 months of expenditure. Sufficient resources were already in place for Doncaster, but to meet this target level for Sheffield Central it was agreed to re-allocate a proportion of funds currently held as unspent legacies. For clarity, unspent legacies that were re-allocated were not subject to any limitations or restraints to their use other than to support the Sheffield Quaker Meeting.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Trustees' annual report

For the year ended 31 December 2020

4.2 Reserves Summary

The table below gives a summary of our reserves provision. This is based on December 2019 figures used for a Reserves Policy review approved by Area Meeting on 11 July 2020, and on a further review by Trustees in November 2021.

Funds within balances held as reserves	Balance at 31 Dec 2020 (excluding tangible fixed assets)	Target and Notes
AM General Fund (unrestricted)	£20,255	Recommendation is to reduce gradually to £8,000. While the pandemic continues to seriously threaten the viability of lettings business for our two meeting Houses, Trustees are reluctant to run down any reserves which may be required to maintain the viability of the AM as a whole.
AM General Bursary Fund (designated)	£15,995	Recommendation is to reduce gradually to a maximum of £10,000. There are fluctuating calls on this fund (especially for triennial Yearly Meeting Gatherings).
AM Premises Fund (designated)	£133,692	Trustees believe the current level is acceptable to manage annual fluctuations in capital work and to accommodate large risk items in the coming months. Trustees will be reviewing the use of this fund by Balby Doncaster Meeting, including the use of a deposit of around £19,000 held by Balby Doncaster.
Operational/ Contingency Funds for Local Meetings:-		
Hope Valley (designated)	£1,582	Recommendation is to increase reserve gradually to £3,000.
Nether Edge (designated)	£6,695	Recommendation is to increase reserve gradually to £10,000.
Sheffield Central (designated)	£116,477 (total) split: £103,001 operational reserve £13,476 unspent legacies	Recommendation is to reduce operational reserve to between £77,000 and £103,000, which has been achieved by reallocation of funds from unspent legacies.
Balby Doncaster (designated)	£43,539	Recommendation is to achieve a target of around £21,000. Approximately £19,000 held in Balby Doncaster balances is under consideration for transfer to the AM Premises Fund (see above)

**Trustees' annual report
For the year ended 31 December 2020**

5 Investment policy and objectives

The policy for investment is to avoid unacceptable risk and to seek the highest return consistent with Quaker values. This generally means investment in ethical funds.

During 2019 a review was carried out into whether the ethical criteria for these holdings – specifically those held in an ethical unit trust – were sufficiently linked to the established ethical concerns of the Society of Friends. As a result, in March 2020 Trustees acknowledged that, based on an Ethical Consumer report, that the existing investment fund (BMO Asset Management's Responsible Equity UK) was no longer compatible with Friends' ethical investment policy and principles. Trustees at that meeting agreed to re-invest these funds in Castlefield B.E.S.T. Income Fund, which had a more positive approach to ethical investment – favouring companies that benefit the environment and society. The "income" version of this fund was chosen to prioritise income rather than capital growth, given that the bulk of the investments are in Endowment funds and that other Funds depend on the income from these Endowments. Trustees were also happy to maintain balances in Triodos Bank and the Ecology Building Society.

At the time of this report, investments have been withdrawn from BMO pending investment in Castlefield. Trustees have very recently been alerted to a concern about the Castlefield B.E.S.T.'s screening policy, but hope to reinvest the previous funds without undue delay.

6 Statement of responsibilities of the trustees

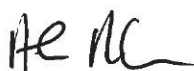
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees aim to follow best practice and:

- 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 UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

Following review and approval by our Area Meeting, the Trustees' Annual Report has been approved by the trustees on 13th November 2021 and signed on their behalf by



Alan Robinson
Clerk to the Trustees

7 Independent Examiner's report to the Trustees of Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends ("the Charity")

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

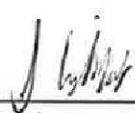
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Sarah Lightfoot, FCA, DChA

On behalf of:

VAS Community Accountancy

The Circle

33, Rockingham Lane

Sheffield

S1 4FW

Date: 22 November 2021

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Statement of financial activities (incorporating the income and expenditure account) For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Permanent Endowment funds £	Total 2020 £	Total 2019 £
Income from:						
Donations, legacies and grants	2	81,839	20,259	-	102,098	63,030
Charitable activities - Quaker literature		-	-	-	-	315
Room hire and services		37,001	-	-	37,001	140,365
Investments	3	6,352	30	599	6,981	7,948
Other income		140	-	-	140	4,125
Total income		125,332	20,289	599	146,220	215,783
Expenditure on:						
Room hire	4	110,249	-	-	110,249	136,666
Charitable activities - support of Meeting	5	59,650	20,906	-	80,556	95,371
Total expenditure		169,899	20,906	-	190,805	232,037
Net gains/(losses) on investments		(3,716)	-	(6,376)	(10,092)	10,658
Net income/(expenditure)		(48,283)	(617)	(5,777)	(54,677)	(5,596)
Transfers between funds	15	447	151	(598)	-	-
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		(47,836)	(466)	(6,375)	(54,677)	(5,596)
Total funds brought forward		1,230,415	8,724	61,185	1,300,324	1,305,920
Total funds carried forward		1,182,579	8,258	54,810	1,245,647	1,300,324

For a prior year comparison of the SoFA split by funds see note 18.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Balance sheet

As at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible Assets	11	846,557		859,109	
Investments	12	-		57,867	
			846,557		916,976
Current assets					
Debtors	13	63,468		23,204	
Short term deposits		269,315		268,035	
Cash at bank and in hand		87,973		108,110	
Total current assets		420,756		399,349	
Creditors: amounts falling due within one year	14	(21,666)		(16,001)	
Net current assets			399,090		383,348
Total assets less current liabilities			1,245,647		1,300,324
Creditors: amounts falling due after more than one year			-		-
Total net assets			1,245,647		1,300,324
Funds of the Charity					
General funds		20,254		17,778	
Designated funds (including revaluation reserve)		<u>1,162,325</u>		<u>1,212,637</u>	
Total unrestricted funds			1,182,579		1,230,415
Restricted income funds			8,258		8,724
Endowment funds			54,810		61,185
Total funds	16 & 17		1,245,647		1,300,324

Approved by the trustees on 13th November 2021 and signed on their behalf by:



Alan Robinson
Clerk to the Trustees

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts

For the year ended 31 December 2020

1 Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executors intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(c) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(d) Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued

For the year ended 31 December 2020

1 Accounting Policies - continued

(e) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives at annual rates as follows:

Freehold land	0% straight line
Freehold buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computer equipment	25% straight line

Meeting House and Doncaster Meeting House, which includes Warden's accommodation, which are held for the furtherance of the Area Meeting's charitable objects. These buildings were valued in June 2019 by an independent professional valuer on a freehold market value basis and the valuations have been included in the accounts for the first time in the 2018 accounts. In previous years the only items included in the accounts in respect of land and buildings were improvements made to the buildings made since 2008.

The Doncaster Meeting House warden's accommodation is rented out to a third party, therefore the building is mixed use property held for operation use and investment property. The fair value of the investment property component cannot be measured reliably so the entire property is accounted for as a property within tangible fixed assets.

(f) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in investment markets.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

(i) Trade creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(k) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Endowment funds are not expendable by the charity, and only the income may be used for general or specific purposes as specified in the terms of the endowment.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued For the year ended 31 December 2020

1 Accounting Policies - continued

(l) Pensions

The organisation has a defined contributions pension scheme. Employees of the charity are entitled to join the defined contribution scheme. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

(m) Operating lease rentals

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(n) Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(o) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial impact of Covid-19 is detailed within the annual report.

2 Income from donations, legacies and grants

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Donations and collections	6,910	2,778	-	9,688	10,273
Schedules	28,696	17,481	-	46,177	52,357
Legacies	-	-	-	-	-
Grants	-	-	-	-	400
Coronavirus Job Retention Scheme	46,233	-	-	46,233	-
	81,839	20,259	-	102,098	63,030

Prior year comparison

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2019 £
Donations and collections	7,765	2,508	-	10,273
Schedules	33,865	18,492	-	52,357
Legacies	-	-	-	-
Grants	400	-	-	400
	42,030	21,000	-	63,030

3 Income from investments

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Dividends	286	-	491	777	2,261
Bank interest	1,646	30	108	1,784	1,237
Rental income	4,420	-	-	4,420	4,450
	6,352	30	599	6,981	7,948

Prior year comparison - restated

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2019 £
Dividends	2,027	50	184	2,261
Bank interest	455	-	782	1,237
Rental income	4,450	-	-	4,450
	6,932	50	966	7,948

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued For the year ended 31 December 2020

4 Expenditure on room hire

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Salaries	6	85,827	-	-	85,827	82,421
Subcontracted services		1,563	-	-	1,563	6,140
Premises & admin		22,859	-	-	22,859	48,105
		110,249	-	-	110,249	136,666

Prior year comparison

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2019 £
Salaries	82,421	-	-	82,421
Subcontracted services	6,140	-	-	6,140
Premises & admin	48,105	-	-	48,105
	136,666	-	-	136,666

5 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Salaries	6	17,380	-	-	17,380	17,429
Subcontracted services		-	-	-	-	-
Premises & admin		10,521	-	-	10,521	21,862
Grants	7	16,110	20,906	-	37,016	36,841
Depreciation		12,552	-	-	12,552	12,702
Governance:						
Independent examination	8	1,260	-	-	1,260	2,100
Independent examination - earlier years		1,289	-	-	1,289	-
Tax		-	-	-	-	300
Other		538	-	-	538	4,137
		59,650	20,906	-	80,556	95,371

Prior year comparison

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2019 £
Salaries	17,429	-	-	17,429
Premises & admin	21,862	-	-	21,862
Grants made	15,311	21,530	-	36,841
Depreciation	12,702	-	-	12,702
Governance:				
Independent examination	2,100	-	-	2,100
Accountancy	-	-	-	-
Tax	300	-	-	300
Other	4,137	-	-	4,137
	73,841	21,530	-	95,371

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued

For the year ended 31 December 2020

6 Staff Costs

	2020 £	2019 £
Salaries	95,078	94,589
Employer's National Insurance	2,957	3,422
Employer's Allowance	(2,564)	(3,422)
Pension costs	5,136	5,261
Redundancy costs	2,600	-
	103,207	99,850

No employee received emoluments of more than £60,000. The average number of employees during the period was 11 (2019: 10).

7 Grants made

	2020 £	2019 £
Quaker: Britain Yearly Meeting	18,518	14,939
Other Quaker	16,992	8,212
Non-Quaker: Other non-Quaker	1,506	13,690
	37,016	36,841

In addition to the Britain Yearly Meeting grant, other grants made to organisations over £1,000 were:

BYM Youth Worker office rent	£ 1,440
Quaker Tapestry	1,000
Quaker Social Action	1,000
Woodbrooke Quaker Study Centre	11,200
Northern Friends Peace Board	1,426

8 Fees to independent examiner's organisation

	2020 £	2019 £
Fee for independent examination (includes accountancy work)	1,260	2,100
Other fees paid to Independent examiner's organisation:		
Tax	-	300
Payroll and HR services	1,307	908
Other services	-	350
	1,307	1,558

9 Trustees remuneration and expenses, and the cost of key management personnel

The trustees were not paid or received any other benefits or reimbursed expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

The key management personnel of the charity comprise the trustees. The trustees received no remuneration (2019: £nil).

10 Related party transactions

Doncaster Conversation Club has two trustees in common with the charity, and uses the Doncaster meeting house for its activities. Balby Doncaster LM received £60 in lettings income during the year (2019: £7,314 received in the year, with £347 being paid in advance for rent in 2020). The Club receives a discount of £1 per hour. The business meeting has approved this discount, amongst others, as the Doncaster Conversation Club is considered a Quaker charity concern.

£313 was paid in the year as a grant to Glenthorne Quaker Centre, which has a trustee in common.

There have been no further related party transactions during the year.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued

For the year ended 31 December 2020

11 Tangible Fixed Assets

	Freehold land and buildings £	Fixtures and fittings £	Computer equipment £	Total £
Cost or Valuation				
As at 1 January 2020	880,000	156,807	6,205	1,043,012
As at 31 December 2020	880,000	156,807	6,205	1,043,012
Depreciation				
As at 1 January 2020	23,900	153,798	6,205	183,903
Charge this period	11,950	602	-	12,552
As at 31 December 2020	35,850	154,400	6,205	196,455
Net Book Value				
As at 31 December 2020	844,150	2,407	-	846,557
As at 31 December 2019	856,100	3,009	-	859,109

12 Investments

	2020 £	2019 £
Market value at the start of the year	57,867	47,209
Disposal proceeds	(47,775)	-
Net gain/(loss) on revaluation:		
Unrestricted funds	(3,716)	3,924
Restricted funds	-	-
Endowment funds	(6,376)	6,734
Market value at the end of the year	-	57,867

The charity's sole investment was in F&C Stewardship Growth (Acc) Fund, an investment trust. The investment was divided between the AM Property trust fund, the AM Relief Trust fund and the AM Premises fund in the ratio of 57.58%, 5.6% and 36.82%. The investments were sold during the year and the cash proceeds split accordingly.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued

For the year ended 31 December 2020

13 Debtors	2020 £	2019 £
Trade debtors	1,892	11,616
Prepayments	61,576	11,588
	<u>63,468</u>	<u>23,204</u>

14 Creditors: amounts falling due within one year	2020 £	2019 £
Other creditors	21,666	16,001
	<u>21,666</u>	<u>16,001</u>

15 Transfers between funds

From:	To:	To/(From):	General funds £	Designated funds £	Restricted funds £	Endowment funds £
Balby (Doncaster) LM	AM General fund	1,000	1,000	(1,000)		
Balby (Doncaster) LM have contributed towards the work of other funds from their surpluses.						
AM Property Trusts	AM Premises	447				
AM Relief Trusts	Assistance Bursary Fund	145				
AM Education Trusts	Education Bursary Fund	6				
Transfer investment income from endowment funds		<u>598</u>		447	151	(598)
Total transfer out		<u>1,598</u>				
Total net transfers between funds			<u>1,000</u>	<u>(553)</u>	<u>151</u>	<u>(598)</u>

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued For the year ended 31 December 2020

16 Funds

	Balance at 1 Jan 2020 £	Income £	Expenditure £	Transfers out £	Transfers in £	Gain/(loss) on revaluation £	Balance at 31 Dec 2020 £
<i>Unrestricted funds:</i>							
AM General fund	17,778	7,486	(6,010)	-	1,000	-	20,254
<i>Designated funds:</i>							
AM Premises	135,962	999	-	-	447	(3,716)	133,692
Irene Gay Bequest	-	-	-	-	-	-	-
General Bursary Fund	15,087	948	(40)	-	-	-	15,995
Sheffield Central LM	170,767	87,942	(124,911)	-	-	-	133,798
Balby (Doncaster) LM	168,474	24,445	(26,337)	(1,000)	-	-	165,582
Nether Edge LM	5,916	2,701	(1,922)	-	-	-	6,695
Hope Valley LM	1,769	811	(998)	-	-	-	1,582
Property reserve (formally revaluation reserve)	714,662	-	(9,681)	-	-	-	704,981
Total designated funds	1,212,637	117,846	(163,889)	(1,000)	447	(3,716)	1,162,325
Total unrestricted funds	1,230,415	125,332	(169,899)	(1,000)	1,447	(3,716)	1,182,579
<i>Restricted funds:</i>							
Restricted schedules	-	19,956	(19,956)	-	-	-	-
Education Bursary Fund	122	-	-	-	6	-	128
Assistance Bursary Fund	7,469	30	(950)	-	145	-	6,694
Woodbrooke Bursary Fund	1,133	303	-	-	-	-	1,436
Total restricted funds	8,724	20,289	(20,906)	-	151	-	8,258
<i>Permanent endowment funds:</i>							
AM Property Trusts	33,320	447	-	(447)	-	(5,811)	27,509
AM Relief Trusts	26,555	146	-	(145)	-	(565)	25,991
AM Education Trusts	1,310	6	-	(6)	-	-	1,310
Total endowment funds	61,185	599	-	(598)	-	(6,376)	54,810
Total funds	1,300,324	146,220	(190,805)	(1,598)	1,598	(10,092)	1,245,647

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued For the year ended 31 December 2020

16 Funds - continued

Prior year comparison	Balance at b/fwd £	Income £	Expenditure £	Transfers out £	Transfers in £	Gain/(loss) on revaluation £	Balance at c/fwd £
Unrestricted funds:							
AM General fund	17,394	7,895	(6,943)	(760)	192	-	17,778
Designated funds:							
AM Premises	133,326	1,429	-	(19,430)	16,713	3,924	135,962
Irene Gay Bequest	4,490	-	-	(4,490)	-	-	-
General Bursary Fund	3,858	1,529	(1,594)	-	11,294	-	15,087
Sheffield Central LM	161,858	146,858	(135,379)	(22,000)	19,430	-	170,767
Balby (Doncaster) LM	166,380	32,049	(29,955)	-	-	-	168,474
Nether Edge LM	14,794	2,857	(11,735)	-	-	-	5,916
Hope Valley LM	7,250	1,150	(5,539)	(1,092)	-	-	1,769
Property reserve (formally revaluation reserve)	734,024	-	(19,362)	-	-	-	714,662
Total designated funds	1,225,980	185,872	(203,564)	(47,012)	47,437	3,924	1,212,637
Total unrestricted funds	1,243,374	193,767	(210,507)	(47,772)	47,629	3,924	1,230,415
Restricted funds:							
Restricted schedules	-	20,593	(20,593)	-	-	-	-
Education Bursary Fund	91	-	-	-	31	-	122
Assistance Bursary Fund	6,940	50	(400)	-	879	-	7,469
Woodbrooke Bursary Fund	1,063	407	(537)	-	200	-	1,133
Total restricted funds	8,094	21,050	(21,530)	-	1,110	-	8,724
Permanent endowment funds:							
AM Property Trusts	27,183	713	-	(713)	-	6,137	33,320
AM Relief Trusts	25,959	244	-	(245)	-	597	26,555
AM Education Trusts	1,310	9	-	(9)	-	-	1,310
Total endowment funds	54,452	966	-	(967)	-	6,734	61,185
Total funds	1,305,920	215,783	(232,037)	(48,739)	48,739	10,658	1,300,324

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued For the year ended 31 December 2020

16 Funds - continued

Name of fund

Unrestricted funds:

AM General Fund

Designated funds:

AM Premises

General Bursary Fund

Local Meeting Funds

Property reserve (formally revaluation reserve)

Restricted funds:

Restricted schedules

Education Bursary Fund

Assistance Bursary Fund

Woodbrooke Bursary Fund

This is the money available to the AM for its general organisation and activities.

This designated fund represents accumulated income from the proceeds of sale of the Woodhouse Meeting House in the early 1980s, and other smaller property-related trusts. Area Meeting has chosen to designate this money for property purposes, including the maintenance of the Woodhouse Burial Ground.

This designated fund replaced the Yearly Meeting Bursary Fund in 2009, with a broader range of purposes for personal grants to Friends. Its income is supplied as required from the Irene Gay Bequest. Applications are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of Overseers as necessary.

There are four Local Meetings within Sheffield and Balby AM. These accounts provide a summary of financial activities in each Meeting. Constituent Meetings take responsibility for finances relating to their affairs and for the management of their Meeting Houses. The LM Treasurers provide more detailed financial reports of their own Meetings.

This fund has been set up to identify those funds which resulting from the 2018 revaluation of the Sheffield and Balby (Doncaster) LM meeting houses and land. The reserve is depreciated in line with the depreciation accounting policy.

Funds collected via schedules which are passed on to other organisations specified by the donor.

This fund is a bursary fund for the support of the education of Friends. The fund receives all the income of the Education Trust (see Endowed Funds). Applications are dealt with by the Bursary Funds' Treasurer, with advice and support from Overseers as necessary.

This fund is a bursary fund for the support of Friends in financial need. The fund receives the income of the AM Relief Trusts (see Endowed Funds). Applications are dealt with by the Bursary Funds' Treasurer, with advice and support from Overseers as necessary.

This fund is a bursary fund to support attendance at Woodbrooke Quaker Study Centre courses. (This does not apply where Friends are nominated by their LM or AM to attend courses.) Income for this fund comes primarily from individual donations (including via Schedules). Applications are dealt with by the Treasurer of the AM Bursary Funds, with advice and support of Overseers as necessary.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued For the year ended 31 December 2020

16 Funds - continued

Permanent endowment funds:

AM Property Trusts

This group of mainly property funds comprises capital from the sale of Woodhouse Meeting House and most of its burial ground in the early 1980s, together with six of the AM Trusts (Le Tall, Halifax, Pacey, Dearman, Wade and Girdom), and a 5/7 portion of a seventh (Coisley Hill). These are represented by 57.58% of the investment holding. The capital of this fund may only be used in the provision of new meeting houses or burial grounds, but the income is available for general purposes, and is paid into the designated AM Premises Fund.

AM Relief Trusts

This group of relief funds comprises three of the ten previous "AM Trusts" (Taylor, Rodes & Madin) and 2/7 of a fourth (Coisley Hill). It is represented by 5.6% of the investment holding, and £23,315 cash in the Triodos account. The capital of these funds must be maintained, and the income, whose use is restricted to the relief of hardship, is paid into the AM Assistance Fund.

AM Education Trusts

This small Trust has the specific objective of supporting the education of Friends. The capital must be maintained, but the income may be used for the Trust's purposes. In practice all of the income is transferred to the Education Fund.

17 Analysis of net asset by fund

	General funds	Designated funds	Restricted funds	Endowment funds	Total 2020
	£	£	£	£	£
Tangible fixed assets	-	846,557	-	-	846,557
Fixed asset investments	-	-	-	-	-
Net current assets/(liabilities)	20,254	315,768	8,258	54,810	399,090
	20,254	1,162,325	8,258	54,810	1,245,647

Prior year comparative

	General funds	Designated funds	Restricted funds	Endowment funds	Total 2019
	£	£	£	£	£
Tangible fixed assets	-	859,109	-	-	859,109
Fixed asset investments	-	21,306	-	36,561	57,867
Net current assets/(liabilities)	17,778	332,222	8,724	24,624	383,348
	17,778	1,212,637	8,724	61,185	1,300,324

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends

Notes to the Accounts - continued For the year ended 31 December 2020

18 Statement of financial activities - prior year comparison

	Unrestricted funds	Restricted funds	Permanent Endowment funds	Total 2020	Unrestricted funds	Restricted funds	Permanent Endowment funds	Total 2019
	£	£	£	£	£	£	£	£
Income from:								
Donations, legacies and grants	81,839	20,259	-	102,098	42,030	21,000	-	63,030
Charitable activities - Quaker literature	-	-	-	-	315	-	-	315
Room hire and services	37,001	-	-	37,001	140,365	-	-	140,365
Investments	6,352	30	599	6,981	6,932	50	966	7,948
Other income	140	-	-	140	4,125	-	-	4,125
Total income	125,332	20,289	599	146,220	193,767	21,050	966	215,783
Expenditure on:								
Room hire	110,249	-	-	110,249	136,666	-	-	136,666
Charitable activities - support of Meeting	59,650	20,906	-	80,556	73,841	21,530	-	95,371
Total expenditure	169,899	20,906	-	190,805	210,507	21,530	-	232,037
Net gains/(losses) on investments	(3,716)	-	(6,376)	(10,092)	3,924	-	6,734	10,558
Net income/(expenditure)	(48,283)	(617)	(5,777)	(54,677)	(12,816)	(480)	7,700	(5,596)
Transfers between funds	447	151	(598)	-	(143)	1,110	(967)	-
Other recognised gains/(losses):								
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	-	-	-
Net movement in funds	(47,836)	(466)	(6,375)	(54,677)	(12,959)	630	6,733	(5,596)
Total funds brought forward	1,230,415	8,724	61,185	1,300,324	1,243,374	8,094	54,452	1,305,920
Total funds carried forward	1,182,579	8,258	54,810	1,245,647	1,230,415	8,724	61,185	1,300,324