

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 exempted 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.

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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.

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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

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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.

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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.

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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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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 Barnford 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.'

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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.

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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.

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

Trustees' annual report

For the year ended 31 December 2020

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	<p>Recommendation is to reduce gradually to £8,000.</p> <p>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.</p>
AM General Bursary Fund (designated)	£15,995	<p>Recommendation is to reduce gradually to a maximum of £10,000.</p> <p>There are fluctuating calls on this fund (especially for triennial Yearly Meeting Gatherings).</p>
AM Premises Fund (designated)	£133,692	<p>Trustees believe the current level is acceptable to manage annual fluctuations in capital work and to accommodate large risk items in the coming months.</p> <p>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.</p>
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)	<p>£116,477 (total) split:</p> <p>£103,001 operational reserve</p> <p>£13,476 unspent legacies</p>	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	<p>Recommendation is to achieve a target of around £21,000.</p> <p>Approximately £19,000 held in Balby Doncaster balances is under consideration for transfer to the AM Premises Fund (see above)</p>

**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

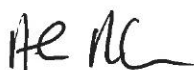
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements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

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.

General Bursary Fund

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.

Local Meeting Funds

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 (formally revaluation 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

Education Bursary Fund

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.

Assistance Bursary 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.

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
<i>Prior year comparative</i>					
	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