

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

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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.

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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 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.

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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

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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

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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.

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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.

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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.

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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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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.

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
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>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>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>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)	1,288	1,260
Other fees paid to Independent examiner's organisation: Payroll and HR services	1,587	1,307
	<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
	<u>13,514</u>	<u>63,468</u>

14 Creditors: amounts falling due within one year	2021 £	2020 £
Other creditors	9,661	21,666
	<u>9,661</u>	<u>21,666</u>

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		<u>16,948</u>				
Total net transfers between funds			<u>-</u>	<u>(16,875)</u>	<u>16,908</u>	<u>(33)</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

	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>	1,212,637	117,846	(163,889)	(1,000)	447	(3,716)	1,162,325
<i>Total unrestricted funds</i>	1,230,415	125,332	(169,899)	(1,000)	1,447	(3,716)	1,182,579
<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>	8,724	20,289	(20,906)	-	151	-	8,258
<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>	61,185	599	-	(598)	-	(6,376)	54,810
<i>Total funds</i>	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 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