

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

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

Charity number 1134536



The Spectrum, Coke Hill, Rotherham, S60 2HX
Tel: 01709 829821 Fax: 01709 829822
Email: admin@varotherham.org.uk Web: www.varotherham.org.uk

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

1 Legal and administrative Information

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

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

1.1 Registration Number

1134536

1.2 Principal office

Quaker Meeting House
10 James Street
Sheffield
S1 2EW

1.3 Trustees

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

1.4 Officers

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

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

1.6 Holding Trustees

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

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

2 Trustees' Annual Report

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the governing document, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

2.1 Structure, Governance and Management

2.1.1 Governing document

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

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

2.1.2 Governance

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

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

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

2.1.3 Appointment of Trustees

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

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Directors` report (incorporating the Trustees` annual report) continued
for the year ended 31 December 2022**

2.1.4 Risk management

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

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

2.2 Objectives and activities

2.2.1 Objects

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

Activities undertaken for public benefit in relation to objects:

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

2.2.2 Use of volunteers

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

2.2.3 Grant making policy

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

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

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Directors' report (incorporating the Trustees' annual report) continued
for the year ended 31 December 2022**

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

2.3 Achievements and performance

2.3.1 Introduction

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

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

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

2.3.2 Balby (Doncaster)

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

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

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for the year ended 31 December 2022**

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

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

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

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

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

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

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

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

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

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

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

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

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

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2.3.3 Hope Valley LM

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2.3.4 Nether Edge LM

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

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

Connections

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

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

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

Servants Group

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

Ongoing work

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

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

Nether Edge Friends' testimonies

We invited members and attenders to answer the question:

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

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

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

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

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

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

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

2.3.5 Sheffield Central LM

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

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

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

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

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

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

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

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

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

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

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

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

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

From the Pastoral Carers

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

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

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

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

From the Elders

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

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

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

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

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

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

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

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

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

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

3 Financial review

3.1 Major changes

3.1.1 Simplification

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

3.1.2 Use of Co-op deposit account

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

3.1.3 Retention of Triodos interest

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

3.1.4 Amalgamation of Education Trusts and Fund

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

3.2 AM General Funds

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

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

3.3 Bursary fund (restricted)

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

3.4 Woodbrooke fund (restricted)

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

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

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

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

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

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

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

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

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

3.7 Nether Edge Local Meeting

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

3.8 Hope Valley Local Meeting

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

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

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

3.9 Balby (Doncaster) Local Meeting

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

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

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

3.10 Sheffield Central Local Meeting

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

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

3.11 Donation from Adult School

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

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

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

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

Specific action taken includes:

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

I don't know if this was still the case

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

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

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

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

- Keeping our reserves policy under review.

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

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

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

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

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

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

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

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

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

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

4 Reserves policy

4.1 Background

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

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

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

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

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

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

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

4.2 Reserves Summary

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

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

*See final comments in 4.1 discussion above.

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

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

5 Investment policy and objectives

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

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

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

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

6 Statement of responsibilities of the trustees

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

RJHorne

Clerk to the Trustees (acting)

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

Signed: 

Date: 11/10/2023

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

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

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

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

All activities of the charity are classed as continuing.

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

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

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

Signed: R J Hoare

Name: R J HOARE
Trustee

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

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)) and with the Charities Act 2011.

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

b) Income

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

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

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

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

c) Donated services and facilities

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

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

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

d) Expenditure and liabilities

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

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

e) Tangible Fixed Assets

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

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

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

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

Titles to the properties are held by the holding trustees.

f) Fixed asset investments

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

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

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

g) Cash and cash equivalents

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

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

h) Debtors

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

i) Trade creditors

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

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

j) Financial Instruments

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

k) Fund accounting

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

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

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

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

l) Pensions

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

m) Operating lease rentals

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

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

n) Corporation tax

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

o) Going concern

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

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

2 Income from donations, legacies and grants

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

3 Income from Investments

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

4 Expenditure on room hire

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

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

5 Expenditure on charitable activities

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

6 Staff Costs

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

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

7 Grants made

		Total 2022	Total 2021
		£	£
Quaker:	Britain Yearly Meeting	26,562	20,786
	Other Quaker	2,865	5,296
Non-Quaker:	Other non-Quaker	1,675	1,516
		33,124	6,812
In addition to the Britain Yearly Meeting grant, other grants made to organisations over £1,000 were: Northern Friends Peace Board		-	1,379
		-	1,379

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Notes to the financial statements continued
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8 Independent examination and accountancy services

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

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

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

10 Related party transactions

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

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

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

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
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14 Funds

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

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
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14 Funds

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

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

14 Funds - continued

Name of fund

Unrestricted funds:

AM General fund

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

Designated funds:

Premises fund

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

Bursary fund

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

Local Meeting funds:

Sheffield Central, Balby Doncaster, Nether Edge and Hope Valley

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

Property Reserve

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

Restricted funds:

Restricted schedules and collections

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

Assistance fund

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

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
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14 Funds - continued

Name of fund

Restricted funds:

Woodbrooke Bursary fund

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

Bursary fund

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

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

Balby Doncaster Restricted funds

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

Sheffield Central Restricted funds

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

Permanent endowment funds:

AM Property Trusts

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

AM Relief Trusts

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

AM Education Trusts

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

Sheffield & Balby Area Quaker Meeting of the Religious Society of Friends
Notes to the financial statements continued
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15 Analysis of net assets by fund

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

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