

**Permanent Board
3 August 2019
Castleton University
Castleton, VT**

0930 Opening Worship
Welcome
Roll Call

Minutes: 11 May 2019

Presiding Clerk
Yearly Meeting Secretary

Clerking Structures Working Group
Mosher Book and Tract
 Recommendation for Stewardship and Distributions
 Spanish-Language Edition of John Woolman's Journal
Student Scholarship Granting Committee
Finance Committee: Draft Finance Handbook

Nominations:
 Site Selection Committee
 Internal Nominating Committee

Memorial Minute: Sandy Isaacs

Informational Reports:

Endorsed Travel Minutes:
 Felice Lopez
 Chris Miller
 Gina Nortonsmith
 Benigno Sanchez-Eppler
 Karen Sanchez-Eppler
 Macci Schmidt
 Carolyn Stone

**Permanent Board Meeting
May 11, 2019
Durham Friends Meeting**

19-22: Opening Worship

Friends opened with a period of worship

19-23: Welcome

The clerk spoke of the importance of a welcoming spirit — in our meetings, and in our work together. The basis of that welcoming spirit is our awareness of, and dependence on the Spirit of Christ.

Leslie Manning welcomed us to Durham Meeting. The meeting house was built in 1829 (succeeding the first, wooden house, the first building in what was at the time called Royalston). Durham Friends were the seeds for the Quaker settlements and meetings up the Kennebec valley reaching as far as the Vassalboro region. Leslie noted that the meeting is one of the founding partners of the Kakamega Friends Orphanage work, continuing the meeting's grateful service over the decades at home and abroad. Durham Friends open their worship with an open hymn sing and invited us to try it.

19-24: Roll Call

The recording clerk called the role.

Present: Sarah Gant, Clerk; Travis Belcher, Peter Bishop, Darcy Drayton, Chris Gant, Ian Harrington, Elizabeth Kantt, Rebecca Leuchak, Christopher McCandless, Carole Rein, Will Taber, William Waulkauskas, Rosemary Zimmermann

Ex-Officio: Noah Merrill (Secretary); Bruce Neumann (Rising Presiding Clerk); Shearman Taber (Treasurer); Fritz Weiss (Presiding Clerk)

Guests: Susan Davies, Brian Drayton (Substitute Recording Clerk), Eleanor Godwin, Anna Hopkins, Phebe McCosker, Louanne McDonald, Betsy Muench, Sue Reilly, John Reuthe, Sukie Rice, Sarah Srogall, Jacqueline Stillwell, Nia Thomas, Honor Woodrow, Kathleen Wooten

Regrets: Kimberly Allen, Hannah Zwirner Forsythe, Martin Zwirner Forsythe, Ben Guaraldi, Ed Mair, Jean McCandless, Gina Nortonsmith, Anna Radocchia, Sara Smith, Phil Stone, Mary Zwirner

19-25: Minutes

The minutes from the February meeting were approved during the meeting, but if there are additional corrections or additions, please send them to the Clerk and Recording Clerk by May 18th.

19-26: Presiding Clerk's Report.

Fritz Weiss, Presiding Clerk, invited responses to his report, included in the advance documents. He reminded us that one of the markers of white culture is the reticence to provide affirmation to speakers; Friends responded with warm encouragement.

He then directed our attention to the revised Purposes, Procedures, and Composition statement of the Racial, Social and Economic Justice Committee. Friends approved forwarding it to the Yearly Meeting.

19-27: Secretary's Report

Noah Merrill, Yearly Meeting Secretary, encouraged us to be aware that we are not alone in our struggles to identify and respond to deep questions about our condition and our work for the future. He has heard similar concerns and hopes for renewal in his recent travels both in Cuba and Ireland Yearly Meetings. We can draw strength from, and offer strength to our Friends around the world in our longing for present, living faithfulness. His visit to Ballytore Friends Burial ground, where Job Scott was buried reminded him of the importance of the work of welcoming and nurturing gifts among us, for the strengthening of the whole.

Friends were invited to speak to Noah's report, appended to these minutes. Questions were asked about the disposition of the North Fairfield Meeting's property, now owned by the Yearly Meeting since the meeting was laid down. At present, the property needs to be surveyed (including the burial ground), before any further action can be taken. Questions were also raised about the relationship between Everence and the YM's pooled funds, and The Secretary and Treasurer told us that this has not been discussed.

19-28: Proposal to Support the Ministry of Publication

Noah Merrill, Secretary, presented a proposal from Coordinating and Advisory Committee (C&A) for support for the Ministry of Publication. He noted that this is designed to be adaptable as new opportunities for this ministry emerge in the future. Some concern was expressed about the possible burden of time and responsibility with the Office Manager; the secretary pointed out that the proposal, developed in consultation with the office manager, envisions the office manager as part of a network of collaborators with different expertise in the shaping and production of publications. Still, attention should be paid to the workload this may generate. The Secretary further pointed out that this is an experiment in hope, and many practical matters of time, labor, and costs will need to be identified and addressed as it unfolds. Friends approved this proposal.

19-29: Mosher Book & Tract Fund

Noah Merrill, Secretary, spoke on behalf of Coordinating and Advisory Committee (C&A), which has been considering how best to use and oversee the Mosher Book & Tract Fund (MB&T). The total funds available each year is in the neighborhood of \$3,000/year. C&A requests further clarification about how to proceed: Given that we have approved a process for the support for

the ministry of publications, how shall MB&T fund be administered in that context? The Permanent Board (PB) currently holds the responsibility for the Fund at the present.

The PB Clerk proposes that the Finance Committee be authorized to approve the use of such funds upon request from the Friends overseeing the ministry of publication, when there is a project in mind, consonant with MB&T's guidelines. Friends spoke of the tension between the need to encourage Friends to follow leadings to write, and the need to discern carefully when a project is publishable on our behalf. There is concern also that MB&T, a gift to the Yearly Meeting, is nevertheless perhaps too small a responsibility for a separate standing committee. Other questions arose about where discernment might best be done. Clearly more reflection needs to be done. The clerk of PB will take the question back to C&A, requesting a refined proposal to this body in future.

19-30: Friends Camp Director's Report

Anna Hopkins, Friends Camp Director, spoke to the Friends Camp report. She shared some highlights about the Camp's current year. This year has seen the most campers ever (we are near capacity!), with a full staff. This year saw the first counselor-in-training program as well. The Camp is closely tied to the youth program — for example 25 % of the counselors grew up in the YM's program, and 75% of the JHYM children this year registered for Friends Camp this year. There is a new cabin at the camp, and new work being done on the historic meetinghouse. Finally, there is a new "campership" (scholarship) campaign under way. In that connection, she noted that the camp is participating in Level Ground, a new partnership among 13 camps in Maine to offer scholarships to "new Mainers" —that is, immigrant children.

Anna also noted two topics important for the future.

- The need to invest finances and perhaps staffing in renewing our aging buildings and infrastructure.
- Should we expand the number of campers? The persistent waiting list in recent years suggests that this question may require attention in the near future — and since the camp is mostly at capacity (both in terms of facilities and staffing) this will present new challenges for fund-raising and planning.

19-31: Noticing Patterns of Oppression and Faithfulness Working Group.

Honor Woodrow, Clerk of Ministry & Counsel (M&C) spoke to the report from the Noticing Patterns of Oppression and Faithfulness Working Group, included in the advance documents. This report is the result to date of M&C's work as requested by the 2018 Yearly Meeting (YM) to undertake this work. Friends expressed appreciation for the thoroughness, wisdom, and tenderness of this report. Friends approved forwarding it to Yearly Meeting.

Honor Woodrow brought forward the names of three "noticing elders" for the 2019 YM Sessions: Melissa Foster (Fram), Epchez Yes (Philadelphia YM), Polly Atwood (FMC). Friends approved these names, with one Friend standing aside.

19-32: Working Group to Examine NEYM Clerking Structures & Practices.

Nia Thomas spoke to the report from the Working Group to Examine NEYM Clerking Structures & Practices (CS&PWG), included in advance documents, reminding us that the CS&PWG was set up to help us work toward more inclusiveness in our leadership. She described the way the CS&PWG went about its work, and raised up some highlights.

The biggest challenge facing us, in hoping to open the major leadership positions in the Yearly Meeting to the fullest possible participation, is our hugeness, complicated by structural, financial, geographical, and cultural factors that reduce the number of Friends with appropriate gifts who can participate. For example: The complexity of our internal processes, and the ambiguity of communication patterns contribute to this sense of hugeness, as does the large number of administrative/logistical tasks attending upon many of our activities. The amount of travel and face-to-face time needed by our processes also add to the hugeness; so also does the "accountability gap" — leaders are visible and therefore more easily held accountable, but their effectiveness is often dependent upon others' work who are not visible to accountability. Other challenges include examining and clarifying pathways to leadership, including the challenges of nominating, which are deep and of long-standing, and thus not amenable to quick fixes. In short, our condition presents us with the need, and opportunity, for imagination, creativity, persistence, and prayerful engagement with our hugeness, for the release, stewardship, and use of the gifts among us. The report makes a series of practical recommendations for possible next steps in this journey.

Friends received this report with gratitude, and agreed to forward it to Yearly Meeting sessions.

19-33: Faith & Practice Revision Committee

For the Faith & Practice Revision Committee (F&PRC), several of whose members are present in our meeting today, Phebe McCosker presented the revised text for the sections of the F&P chapter on membership dealing with dual membership and affiliation with other faith communities, the revisions reflecting the discussion at the last Yearly Meeting Sessions (the revised text included in the advance documents for this meeting). She asked for comments on this text.

Leslie Manning: appreciate amount of listening. The YM is clearly unclear on many aspects of membership. Where do we work to figure out and declare who and what we are, as opposed to who and what we are not?

Christopher McCandless: I celebrate the clarity of this draft.

Peter Bishop: The language talks to "wishing" to request dual membership, rather than "is called" — construing membership as an act of will. I am called to be a Quaker because Quaker practice deepens and enriches my relationship with God (the gods).

Will Taber: What I find absent is the idea that when you come to meeting, you are bringing yourself under the discipline of the meeting you join. How can you be under the discipline of two different bodies, serving two different masters? Some of our problems in formulating our current practice rests on the differences in belief among us.

After some searching discussion, Friends expressed gratitude for the committee's thoughtful and discerning work, and agreed to forward it on to the sessions of Yearly Meeting.

19-34: Yearly Meeting and Social Media

Kathleen Wooten, after inviting comments on the reports on the Yearly Meeting's social media activity, included in the advance documents, provided a quick tour of the YM's digital presence — including our Facebook and YouTube channels, which are rapidly becoming among the most important Quaker voices on the Web.

19-35: Treasurer's Report

Shearman Taber, Treasurer, spoke to the income statement included in our advance documents. He directed our attention to a transaction which is common, but may not be well-known, which is the Yearly Meeting's (YM) role in accepting certain kinds of gifts to local meetings, which are then passed on to the local meetings. This enables donations to be tax-deductible under the YM's tax-exempt status. This is a service the YM performs often during the year.

Shearman then spoke to a proposal to open an Everence bank account, which will enable the YM to bank locally in Castleton, VT during sessions. The proposal and background information are included with the advance documents. This action will also be useful when Sessions move to different venues, as Everence, a credit union, has reciprocal relationships with many other credit unions and banks across our region. Friends approved the resolutions which enable the Treasurer to open the proposed Everence account.

19-36: FY2020 Budget.

In his presentation of the FY2020 budget, Noah Merrill, Yearly Meeting Secretary, reminded us of financial priorities discussed and approved by the Permanent Board in November: leadership, communication, support for financial management, and child care during sessions. An additional consideration is the provision of adequate funding to help representatives attend the FUM Triennial in Kenya in 2020. The budget presented for our consideration today reflects these priorities.

Shearman Taber, Treasurer, invited questions or comments relating to the proposed 2020 budget, which the Finance Committee will bear in mind as it finalizes the budget.

19-37: Challenging White Supremacy Working Group.

Susan Davies spoke to a report from the Challenging White Supremacy Working Group (included in advance documents). Much of their work now is in outreach to individual monthly meetings. They have been having good communication with the RSEJ Committee. It was noted that there is a need to help Friends active in the many strands of related work at local meetings be better aware of each other.

19-38: Reparations Working Group.

Leslie Manning spoke for the Reparations Working Group. They are under the weight of the need to understand what "repair" or "restoration" mean. Native peoples are telling us that though they encourage well-meaning people like Friends in their work on reparations, it is not on the Native peoples to do that work. So we need to look at ourselves, and to ourselves, to understand where healing and repair must take place, such as the work on "decolonizing Quakers" currently taking shape — understanding and reckoning with all dimensions of Quaker relations with native peoples.

19-39: Legacy Gift Committee.

The clerk gave a brief report on the Legacy Gift Committee, reminding Friends to be aware of the contributions already made by this program, as well as the continued opportunity offered by the program. Christopher McCandless spoke to us about a recent grant made to Burlington Meeting for their work on "right relationship" with native Americans, the funds being contributed to the Vermont Abenakis' Deep Time project.

19-40: Fund for Sufferings

The clerk reported on the expenditure of \$1,500 from the fund for sufferings to an individual this past year. This is the first disbursement since the Legacy Gift Committee's \$25,000 gift to the fund. She reminded us of the Fund for Sufferings framework included with the advance documents for this meeting.

19-41: Sessions Site Selection Plan

The Permanent Board has been asked to nominate two people to participate on this committee. The Clerk nominated Jonathan McCandless as one of our representatives to the committee. Friends approved this appointment.

19-42: Internal Nominating Committee

Will Taber presented the report of the Internal Nominating Committee (report included with the advance documents):

Reappointments:

Debbie Humphries, Clerks Table Nominating Committee, class of 2023
Amy Lee Viera to the Friends Camp Nominating Committee, class of 2021

Friends approved these appointments.

The committee nominates Leslie Manning as clerk of the Permanent Board for the next 3 years.

Friends approved this nomination.

Friends approved the nomination of Leslie Manning to Permanent Board, in the class of 2024, to be brought to Yearly Meeting.

19-43: Moses Brown School

There are two nominees to the board of Moses Brown School.

Arianna Steele (Providence FM).
Rebecca Leuchak (Providence FM).

Friends approved these appointments.

Dawn Tripp (Allen's Neck Meeting) is nominated as Clerk of Committee for Nurturing Friends Education.

Friends approved this nomination.

19-44: Travel Minutes

Permanent Board heard and approved travel minutes for Susan Davies, Jay O'Hara, Benigno Sanchez-Eppler, Orianna Reilly, and Minga Claggett-Borne. These minutes are included in the advance documents.

We are reminded that the Clerks of Ministry & Counsel and Permanent Board have been asked to examine our process for travel minutes. A report from the working group will be forthcoming.

19-45: Memorial Minutes

Permanent Board heard memorial minutes for the following Friends: Paul Cates, Eileen Cummings, Ann Cates Higgins, Paul Emerson Hood, Stephen Gale Perrin, Kenneth Gale Potee, Elizabeth Poynton, Robert Thomas Seeley, Patricia Shotwell, Shirley Feigel Stafford, Gudrun Helga Weeks, Noa Hall Williams. These minutes will be forwarded to Sessions.

19-46: Closing Worship

Friends closed with a period of worship.

Presiding Clerk report to Permanent Board

August 2019

Dear Friends

As I considered this report I remembered a lyric from Leonard Cohen's song "Anthem" *"Forget your perfect offering/there is a crack in everything/ that's how the light gets in"*.

As I anticipate Sessions 2019 I am excited, and I am concerned. One model of culture / organizational change proposes four repeating phases – Awareness, Analysis, Action and Reflection. This year we are moving from the wonderful strong minutes we have approved on the spiritual response to the climate crises, on complicity with white supremacy, on repudiation of the doctrine of discovery, on financial sustainability, on migrant justice and on the Israeli/Palestinian conflict. These were minutes of analysis, and we are this year we are considering what to do. Action. There are particular challenges to communities and organizations in the action phase. This is when we learn if we understood the minutes in the same way, this is when there is a vulnerability to agendas, and particular perspectives with a potential for conflict, and this is when we are apt to forget that there is a next step of reflection and learning. That action plans do not conclude the process of change. These are filters I've been sharing as I meet with groups bringing business to us and filters which I expect will inform what I am listening for as clerk. One of the antidotes to the potential conflicts over agenda's and understanding is to find ways to celebrate the intention and the work so far. There is much to celebrate. I trust you have read the advance documents.

There is no perfect way forward. We seek the foolishness of God rather than the wisdom of humans.

C&A has met three times since Permanent Board last met. We are forwarding a management proposal for the Mosher Book and Tract Fund to PB; if approved it will be brought to sessions on Tuesday morning. We have begun a conversation with the Puente committee about the Puente policies and how they might change to reflect the change in circumstance. We have considered how to respond to an invitation from The Massachusetts Council of Churches for a ecumenical gathering on September 20th "May we Forever Stand" acknowledging the 400 years of history of Black Resiliency in this country.

I have been enriched by the opportunity to serve the YM as clerk for the past four years. This is my last report as clerk to Permanent Board. Thank you for listening to me over the past four years. I am honored to have served with you and am humbled by the dedication and depth of this group.

With love

Fritz Weiss

Presiding clerk

July 31, 2019

Dear Friends on Permanent Board:

At your May meeting, I shared with you the report from the Clerking Structures and Practices Working Group, which included many recommendations for steps NEYM can take to move towards our vision of inclusive leadership. Friends affirmed the report and were eager to know when and how the implementation would begin.

Following that meeting, the Presiding Clerk and Clerk of Permanent Board asked me to write a summary of next steps to be shared with the body at Sessions so that the Working Group's recommendations can be "carried forward with energy and clear direction." In addition, my supervisor (Yearly Meeting Secretary) clarified that my work plan for the coming year will include the task of bringing the recommendations to the relevant parties with the necessary context and coordination as well as making progress reports so that these many long hoped for changes don't get lost in communication.

Towards those ends, I created a summary document which appears on page 21 of the [Advance Documents for Sessions](#). The Working Group is asking not only for the body's approval of moving forward with the recommendations in the original report but also for the minutes from Sessions to include the body's affirmation of a number of specifics. The goal in doing this is to increase the accountability for all parties (including myself) to the sense of the meeting. We are asking for approval of specific actions which we believe, if they are not minuted clearly, run the risk of not happening and potentially holding us back from our vision.

While it would probably make for a shorter business meeting to simply ask the body to approve moving forward in general, by seeking approval of "x,y and z" we hope that the forward momentum is strong enough to overcome practical and cultural obstacles. Our minutes are more actionable when the "whos" and the "whats" are filled in clearly.

The risk involved in seeking approval of these specifics, of course, is that the body could disagree. Non-specific minutes are appealing in the safety of their wiggle room, but I believe that if we truly are committed to the vision of inclusive leadership and the changes that it will require of us, we need to not give ourselves too much wiggle room or we will wiggle right out of the uncomfortable place we need to be in for deep change to occur. (A bad joke about being Quakers not Wigglers is forming in my mind but I'll spare you).

I hope that you, as members of the Permanent Board and trustees of this Yearly Meeting, are able to support the body as a whole in moving forward; not with a gentle and vague "yes", but rather with boldness and clarity. At the Permanent Board meeting this Saturday, myself and other members of the Working Group will walk through the specifics of what we are asking for from the body and answer questions. If you have questions or concerns now, please do not hesitate to contact me directly. It is my firm hope that Permanent Board is able to endorse the steps laid out in the summary so that the boldness and clarity we long for is modeled.

In service,

NiaDwynwen Thomas
Clerking Structures & Practices Working Group, Clerk
Quaker Practice & Leadership Facilitator
Nia@neym.org

Recommendation for Stewardship and Distribution

Mosher Book and Tract Fund

of New England Yearly Meeting of Friends

The Mosher Book and Tract Fund is a permanently restricted fund of New England Yearly Meeting. Distributions from this fund are to be used for the purpose of "printing and circulating books and tracts inculcating and developing the principles of the Christian religion as preached and promulgated by the early Friends." As a result of growth in principal from several years in which funds were not distributed but instead returned to principal, funds available for distribution in FY2019 total \$3096.30, with a principal of \$85,154.34.

Currently the Mosher Book and Tract Fund is under the temporary oversight of the Permanent Board. **This proposal recommends that Permanent Board retain this overall responsibility and oversight, delegating responsibility for proposal development and funding recommendations to the Office Manager and Yearly Meeting Secretary.**

- As part of their ongoing work supporting publications, the Office Manager and Secretary will consider prospective or ongoing publications projects of which they are aware which would substantially benefit from funds available for distribution from MBTF consistent with the Fund's purposes.
- While there will be no formal widespread solicitation of proposals, the availability of Mosher Book and Tract funding will also be publicized on the Yearly Meeting website and periodically in the email newsletter, so that Friends can suggest further creative uses for these funds.
- At least once per fiscal year, the Office Manager and Secretary will review potential publication projects and make a recommendation to Permanent Board regarding the use of Mosher Book and Tract funds available for distribution in the current fiscal year.
- In reviewing potential projects and developing proposals to Permanent Board, the Office Manager and Secretary may consult with Friends with relevant experience, and with members of Coordinating & Advisory Committee for seasoning and discernment.
- Final approval from Permanent Board will be required before funds are dispersed.
- News of how funds are used will be featured in the Yearly Meeting newsletter (and in other media as appropriate), and will be reflected in the Minutes of the Permanent Board and in other related communications.

**Proposal to Mosher Book and Tract Fund to
Market the Spanish-language edition of *John Woolman's Journal* to
Spanish-speaking Christians**

Last year, for the first time, a print version of the Spanish translation of *The Journal of John Woolman and A Plea for the Poor* was made available through the work of Raicescuaqueras.org and Friends United Press. Woolman's journal is a vital spiritual and social justice work that should be available to all Christians and any person of conscience. While Woolman's journal is known in some English-speaking circles outside of Quakerism, it must be virtually unknown amongst the Spanish-speaking world.

The aim of this proposal is to begin the work of making the Spanish-speaking Christian world aware of this vital work. I (Kristna Evans) propose to serve as the project manager (PM), continuing the work I did in bringing the *Journal* to print while serving as the Managing Editor of Friends United Press. I have good relationships with FUM and Raicescuaqueras, as well as some knowledge of marketing books, including resources on marketing to Spanish-speaking, Christian readers. I do, however, feel that my time is best spent as a connector with the Quaker community and others have much greater experience and connections within the Spanish-speaking Christian world. Therefore, I propose to find and hire a Spanish-language, Christian marketing specialist to develop the marketing strategy and provide connections within that arena.

My current expectation of the workflow follows:

PM works with Raicescuaqueras and FUM to understand roles, goals, and available resources.

PM researches and hires Spanish specialist, provides them with any needed information, and consults on goals and existing resources.

PM finds English-language materials, such as synopses and reviews of *Woolman's Journal*, and perhaps solicits writings and video vlogs by Spanish-speaking Friends.

PM does have basic Spanish skills, but plans to find volunteers with greater fluency to translate these resources (Benigno Sanchez-Eppler has already agreed to help).

PM reviews specialist's marketing strategy and works with specialist to divide task list.

PM requests any needed ad designs from designer at Friends United Meeting.

PM ensures that priority marketing steps that are practical and within budget are completed.

PM will keep NEYM, FUM, and Raicescuaqueras updated and provide a final report at the conclusion of this project.

****PM would be very happy to have an advisory or oversight person/committee for this work.**

Projected Budget

Project manager (Kristna) 40 hours @ \$25/hour	\$1,000
Fees to Spanish marketing specialist	\$1,000
Purchasing ad space, mailings and review copies, misc	\$1,000

Total Budget: \$3,000

Recommended for approval by Permanent Board by Sara Hubner and Noah Merrill, 7/2019

FINANCIAL HANDBOOK

New England Yearly Meeting of Friends

Updated April 20, 2019

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1. Introduction

This Handbook is written to define the duties, responsibilities and processes of the Finance Committee and be a compendium of the Yearly Meetings current policies related to its finances.

Finance Committee advises the Yearly Meeting on financial policies. The Yearly Meeting approves financial policies, and the Finance Committee does its work on the basis of those policies. The Committee proposes how the Yearly Meeting will spend its money over the coming year and then to oversees how the approved plan is being carried out. It provides guidance to the Yearly Meeting on many other financial matters.

The establishment of a Finance Committee is called for in the Faith and Practice of New England Yearly Meeting. Its duties and responsibilities are further defined in its Policies and Procedures, which are approved by the Yearly Meeting. These Policies and Procedures are updated on a regular basis.

1.1. *Handbook Organization*

After these introductory remarks the Handbook begins by presenting the charter of the committee and how it goes about its work. That is followed by a survey of the organizational structure of New England Yearly Meeting and a description of its financial structure including the various funds which have been established over the years. Then the sources of income, followed by an overview of the normal expenditures is presented along with the associated policies, etc. That is followed by a look at the process by which the budget is established followed by a description of the oversight and review of all the accounts. At the end are Appendices with relevant documents or extended descriptions of items discussed in the main sections.

1.2. *References and Citations*

The work of the Finance Committee is largely guided by actions and policies adopted by NEYM Sessions, Permanent Board and the Finance Committee. Since the wording of such minutes is often the result of an extensive discernment process their text is included. The minute numbers are generally in the form two digit year followed by the minute number or YY-MM. The abbreviations used are:

Permanent Board (PB). The Permanent Board is a "committee" which can act for the Yearly Meeting when the Yearly Meeting is not in session. In many ways it is equivalent to a Board of Directors.

NEYM Sessions (Sess). Sessions is the annual gathering of New England Friends, usually in August.

Other documents such as the *Personnel Policy Manual* are referenced but their text is not generally included. Rather, where such documents can be found is included so the reader can reference the relevant text.

1.3. *Corporate Structure*

New England Yearly Meeting is incorporated in three states (Maine, Massachusetts and Rhode Island) as New England Yearly Meeting, Inc. This is a very unusual situation which has deep

historical roots in part because of the splits and reunification of the Yearly Meeting and the fact that the Yearly Meeting predates modern corporate structures.

The corporation has two divisions, each with its own Treasurer and set of books: the Yearly Meeting aka the “Operating Branch” and its subsidiary Friends Camp, formerly known as “China Camp.”

New England Yearly Meeting also operates an investment fund for the Yearly Meeting, its constituent meetings and other Quaker based organizations in New England.

The signers of all bank accounts are re-authorized each year.

1.3.1. *Treasurers*

The Treasurer of the Yearly Meeting is nominated by the Finance Committee and presented to Sessions for approval. The Treasurer of Friends Camp is appointed by the Friends Camp committee. While the Camp Treasurer is not appointed by Sessions, Sessions gives the Camp Treasurer the power to sign checks drawn on the Camp accounts. The Treasurer of the Board of Managers is selected from among its members.

1.3.2. *Tax Exempt Status*

NEYM is recognized by the IRS as a tax-exempt 501(c)(3) organization, and a “church or association of churches.” In the past, small meetings were free to use the Yearly Meeting’s tax exempt number when making purchases to avoid paying any sales tax. In 2017, the Finance Committee began the process of encouraging all meetings to get their own Employer Identification Number from the IRS due to changes in federal regulations. Local meetings are able to use their affiliation with NEYM to prove their federal tax-exempt status. On the state level, NEYM is registered as sales-tax exempt in Massachusetts, Maine, and Vermont, and can register as needed in the other New England states; these sales-tax exemptions are available for local meetings to use. Contact the YM office to answer any questions regarding tax exemption or about the process to obtain a meeting’s own numbers.

1.3.3. *Bank Accounts*

Both of the ‘operating divisions’ have a Treasurer and set of bank accounts. Because the two divisions run very different types of activities with very different annual rhythms the bank accounts are kept separate and we use two separate sets of books. Their annual reports are presented together in the Yearly Meeting’s annual reports. (The manner of joint presentation is currently being re-examined as part of the revised governance structure.)

1.3.4. *Account Signers*

Each year the Finance Committee presents to Sessions a Bank Resolutions Minute which formally names the names and offices of all individuals being designated as authorized signers for the various accounts of both operating divisions. The wording presented meets the requirements set forth by the banks holding the accounts. (To review the most recent Bank Resolutions Minute, please see the minutes of the most recent Yearly Meeting Sessions.)

The check signing authority was expanded to include any bank transfers:

PB 15-20 Bank transfers and other electronic transfers of funds must be authorized in writing by authorized check signers. Written documentation of authorization for transfers, including authorization by two check signers for transfers of over \$5,000, will be maintained to correspond with the policy for checks. Recurring transfers, such as payroll and health insurance, may continue once they are authorized until the end of the fiscal year.

Sessions 00-51.4 Any checks in excess of \$5,000 from any bank account of New England Yearly Meeting of Friends must have the signature of two of the three authorized signers. As need arises between Sessions, the Finance Committee is authorized to appoint and qualify signers on any New England Yearly Meeting account with the approval of the Permanent Board.

PB 15-19 Four individuals should be authorized as signers of checks for the Yearly Meeting. The signers shall include:

- Treasurer
- Yearly Meeting Secretary
- Assistant Treasurer

and the most appropriate person or persons of the following:

the Presiding Clerk of the Yearly Meeting,

the Clerk of Permanent Board,

a recent Treasurer of the Yearly Meeting,

in extreme circumstances, the holder of a position normally appointed by the Yearly Meeting in Sessions who has familiarity with its finances and is an active member of a monthly meeting which is part of New England Yearly Meeting.

One of the functions of a signer is to verify that an expense is within the limits of the budget. To that end a signer should be familiar with the general spending patterns of the Yearly Meeting, and verify any unusual expense prior to signing a check.

In order to maintain ongoing oversight of the accounts of the Yearly Meeting, the primary individual responsible for writing the checks and entering them into the accounts shall not be an authorized signer of the checks. We recognize that in extreme circumstances a signer may also be writing a check. In such an event, all other check signers, as well as the Clerk of Finance Committee, must be notified as soon as possible.

Anyone responsible for bookkeeping (including the Accounts Manager) and anyone with the individual authority to allow budgetary overages (specifically the Clerk of the Finance Committee) cannot be an account signer.

1.3.5. Responsibilities of Board of Managers and Finance Committee

The Yearly Meeting established the Board of Managers of Investments and Permanent Funds and created a fund (The Pooled Funds) to pool the investments of the Yearly Meeting, local meetings, schools, and other Friends organizations in New England for the purpose of maintaining a source of continuing income and protection and growth of capital. The Board of Managers is responsible for the management and investment, consonant with Friends principles, of the funds entrusted to it. The Board uses the services of a professional investment advisor, and a sound bank as a custodian for protection and safekeeping of the assets.

The Clerk of the Finance Committee, the Yearly Meeting Treasurer, and the YM Secretary serve ex-officio on the Board of Managers.

The Permanent Board has designated that some of the Yearly Meeting's Working Capital be placed in a Quasi-Endowment Fund and invested in the Pooled Funds.

Withdrawals from Pooled Funds are done at the direction of the Treasurer, and must be approved by the Permanent Board.

1.4. Policies and Procedures of the Finance Committee

The main policies and procedures of the Finance Committee are explained in the committee's Policies and Procedures document, located on the NEYM website.

1.5. Finance Committee Calendar

There are recurring features of the committee's work which need to happen in a timely fashion. The following page outlines the normal shape the committee's year.

■ August

The Finance Committee present the draft budget to Sessions. There is normally an initial reading and then a second reading later in the week. The Finance Committee holds budget comment sessions with opportunities for questions prior to the second reading (and presumed approval).

The updated version of the Standard Minute is approved by the Yearly Meeting.

The Committee meets during the week of Sessions to welcome new members and start planning activities for the year.

■ September/October

The first meeting of the committee post Sessions is normally in September or October. The committee reviews its activities for the year and considers policy and Handbook changes while the annual budget is not the focus of work.

■ November

Permanent Board approves funding priorities.

■ January

The Clerk contacts committee clerks asking them for budgets for next fiscal year.

The Finance Committee receive guidance from Permanent Board on budget priorities for the upcoming fiscal year.

A Budget Subcommittee is appointed and initial meetings are planned.

The Finance Committee receive Personnel Committee recommendations for staff compensation.

■ April

The budget subcommittee presents their draft budget for review.

Finance Committee Clerk informs committees whose budget requests are unlikely to be funded.

The Finance Committee Clerk composes a budget commentary for the May Permanent Board meeting.

■ May

The approved draft budget and budget commentary is presented to Permanent Board for their feedback.

■ June

Finance Committee annual report, the final version of the budget, and the final budget commentary are submitted to the NEYM office for inclusion in the Advance Documents for Sessions.

2. Assets

The Yearly Meeting owns a variety of assets: land, buildings, stocks, bonds, bank accounts, etc. This section presents the various classes of assets and the policies for handling them. It also describes each of the funds within a class and the specific purposes and conditions for that fund.

As the programs, resources, and requirements of the Yearly Meeting continue to evolve our accounting and reporting practices also change to more clearly present the finances of the Yearly Meeting. The presentation of accounts and funds is based on the financial reports that appear in the 2018 Minute Book.

The term “accounts” in the discussion below has two separate and distinct definitions. The Yearly Meeting has “accounts” with banks, brokerages, etc., and there are “accounts,” or line items, in the Yearly Meeting’s books. The difference will normally be clear from the context. Handbook headings with a four-digit number included are referring to a specific line item account in the books.

2.1. Fund Management

The Yearly Meeting has four basic types of funds: Unrestricted Funds, Board Restricted or Designated Funds, and two forms of Donor Restricted Funds. Within each type of fund there are multiple funds or accounts. Each of those types has different requirements for their proper handling.

2.1.1. Restricted Gifts

Acceptance of donor restricted funds is a legal obligation taken on by the Yearly Meeting. Accounting practices which separately identify and track funds with differing restrictions must be maintained. Permission to alter the restrictions and thus the use of any of these funds must be obtained through the courts. (Note that a law adopted by Massachusetts in 2009, the Uniform Prudent Management of Invested Funds Act, or UPMIFA, includes a provision that certain (small, less than 25,000, and held for more than 20 years) permanently restricted funds can be repurposed by giving notice to the state attorney general.)

The legal restrictions do not just apply to the Permanent Funds but also to any form of restricted gift or grant, even if the restriction is temporary.

The acceptance of any gift that would result in the establishment of a new fund, because of new or unique set of restrictions, requires the approval of the Permanent Board and may be subject to other requirements. Adding funds to an existing restricted account may be done at any time.

2.2. “Operating Branch” Accounts

The Yearly Meeting maintains a number of bank accounts. These constitute the Operating Reserves, disburseable amounts of the Permanent Funds, special projects funds, grants and other designated funds. The bank accounts may include the general checking account, certificates of deposit and an investment in a money market account.

2.3. Operating Funds

The basic operating funds of the yearly meeting come from unrestricted contributions, retreat fees, sales of books and other items, etc. The annual budget, which is approved by Sessions, governs the expenditure of these funds.

2.3.1. Operating Reserves

At the end of the fiscal year any surplus in the Operating Funds accounts is added into our Operating Reserves. If there is a deficit, then fund are removed from the Operating Funds accounts. The operating reserves are held in two account lines in the balance sheet, Working Capital and Quasi-Endowment

It is the Finance Committee's policy to have an operating reserve equal to one quarter of the annual budget (3 months) at the beginning of each fiscal year. Reserves are needed by the Yearly Meeting for two purposes. The first is to cover regular expenses at the beginning and other points during the year when our expenses exceed income. This regularly occurs at some point in the October – December period between the beginning of the fiscal year and the calendar year end donation burst.

2.3.1.1. 3500 Working Capital

The amount of our unrestricted and undesignated funds that is liquid. This includes amounts in the Yearly Meeting's checking account plus any certificates of deposit or money market accounts.

2.3.1.2. 3650 Quasi Endowment Fund

The Quasi-Endowment Fund is a fund created by the Yearly Meeting to hold unrestricted gifts and other surplus monies for investment in a manner similar to an endowment fund, i.e. this is a Board designated fund. The Fund was established as a mechanism to invest NEYM's excess reserves and thus be more supportive of the programs. The money is invested in the Pooled Funds. The Quasi-Endowment Fund was previously known as the Investment Fund.

The major distinguishing factor between a quasi-endowment fund and an endowment fund is that the Yearly Meeting may spend the principal of a quasi-endowment fund if it wishes.

2.4. Board-Designated Funds

Board-Designated Funds are unrestricted funds whose use has been designated by Sessions or Permanent Board for designated purposes. Since there are no restrictions placed by the donors on this money the Yearly Meeting could change the designation or return them to general funds at any time.

2.4.1. 3620 Faith & Practice Printing Fund

The purpose of this account is to fund the printing of the New England Faith and Practice. In the past the book has been printed in fairly large quantities and then sold over a period of years. The proceeds from those sales are returned to the fund to finance the next printing. (The last printing of the 1985 F&P occurred in 2007.) The changes in technology may mean smaller runs will be cost effective. This will be explored when the revised Faith and Practice is approved for publication.

2.4.2. Legacy Funds (from sale of the Friends Home)

New England Yearly Meeting approved the establishment of two designated funds from the proceeds from the sale of New England Friends Home at Sessions 2014 (**Sessions 2014-62**). At Sessions 2015 (**Sessions 2015-27**), Friends approved a vision statement and the purpose and names (2.4.2. and 2.4.2.1. specifically) for the two designated funds.

2.4.2.1. 3682 Witness and Ministry Fund

The Witness and Ministry Fund was set up with \$750,000 from the Legacy Fund. Annual income is awarded annually to projects to support released ministry. In 2024, the Yearly Meeting intends to revisit this designation to see if there is a more vital alternative need for the income. Change in this designation will require approval at Annual Sessions (per **Sessions 2014-62**).

2.4.2.2. 3681 NEYM Future Fund

The NEYM Future Fund was set up with the remainder of the Legacy Fund, approximately \$350,000. Grants from the NEYM Future Fund will be awarded in two cycles per year (NEYM fiscal year), beginning in Fall 2015, for 3 years, or until all the funds are awarded, based on the applications received.

2.5. Revolving Accounts

The Revolving Accounts are accounts which carry their balance over from year to year. The funding for these accounts come from a variety of sources. Some are funded by the annual budget and others receive money from earmarked donations. The position in brackets has approval authority for expenditures from this account.

Any new contributory funds should have clearly designated supervision and should include a provision for transfer of its assets to another fund if its activity or balance has declined below a minimum level. There should also be provision that the fund's purposes may be expanded when experience shows that that is desirable. Such termination or expansion should be approved by Yearly Meeting on the recommendation of the fund's supervisor. The committee supervising the fund will identify which member of the committee authorizes expenditures and which member is responsible for thank-you letters.

2.5.1. 3705 Archives

[Archives & Historical Records Comm. Clerk] Used for Archives Committee special projects. Established in 1976.

2.5.2. 3712 FUM Intervisitation

[Finance Committee Clerk] As a result of actions at Sessions, a fund has been established to accept donations to cover the costs of intervisitation by New England Friends with Friends from other yearly meetings in FUM. Finance committee will follow its minuted procedures in providing oversight for this fund.

2.5.3. 3714 FUM Earmarked Donations

[NEYM Treasurer] Created to hold donations restricted to FUM for their use to make up for withholdings pursuant to Sessions minute 2009-54 about withholding from FUM. For information

about the handling of the withholding, see Appendix 9.1. Financial Contributions to FUM, in the Light of the FUM Personnel Policy (Sessions Minute 09-54).

2.5.4. 3715 Released Peaceworker

[Legacy Gift Committee Clerk] Contributory account that supported the work of a specific member who had been released by the Yearly Meeting to follow his/her leading concerning the Quaker peace testimony. In November 2018, Permanent Board approved making the remaining amount of this fund available to the Legacy Gift Committee for dispersal with a future grant to a Friend who is a “peaceworker.” Following the dispersal of the remaining amount this fund will be closed.

2.5.5. 3720 Prejudice & Poverty

[Racial, Social and Economic Justice Comm. Clerk] The fund was begun in 1970 (**Sessions Minute 70-60**), and known at first as the Minute 60 Fund. In 1975 the standing Prejudice and Poverty Committee was created (**Sessions Minute 75-22**) and this fund was renamed. Oversight of the fund was transferred to RSEJ when the Prejudice and Poverty Committee was laid down. Its purpose is to provide grants to organizations seeking to solve the problems of prejudice and poverty and supporting victims of prejudice and poverty.

2.5.6. 3725 Puente de Amigos

[Puente de Amigos Comm. Clerk] Contributory fund for the support of intervisitation between NEYM and Cuba Yearly Meeting. Created by **Permanent Board Minute #10 of 12/14/91**.

2.5.7. 3730 Sufferings

[Permanent Board Clerk] The Fund for Sufferings exists to support New England Yearly Meeting (NEYM) as it provides financially for the needs of Friends who suffer as a result of their witness to Truth. The Fund for Sufferings is available to support Friends who suffer as a result of their faithful witness, and is intended to respond to urgent needs precipitated by witness.

A revolving account in the NEYM Operating Division books called “Sufferings-Unrestricted” was created, and the existing revolving account was renamed “Sufferings-Restricted.” The same policies and procedures for distribution apply to both, with the exception that restricted funds may be used only for this purpose, while designated funds may be repurposed by decision of the Permanent Board.

Having two accounts allows NEYM to solicit, manage and disburse both board-designated funds (such as allocations from the Legacy Funds) and donor-restricted funds (such as those currently in the original Sufferings Fund) without creating the possibility for confusion of the status of funds in each account.

The balance at the time the revolving account was split into the current restricted and unrestricted components (\$4,939.32 in 11/7/2017) is understood to be donor-restricted. In 2018 The Legacy Gift Committee made an additional \$25,000 available to the Unrestricted portion of the Sufferings Fund.

2.5.8. 3760 Young Friends Travel

[Young Friends Coordinator] Used to enable Young Friends to attend conferences and participate in service projects.

2.5.9. 3775 Continuing Projects

[YM Secretary] This fund is comprised of various sub-funds to manage grant funded projects and projects which extend over multiple fiscal years.

2.5.10. 3780 FCNL Pass Through

[NEYM Treasurer] This fund was established to enable members to make tax exempt contributions to the FCNL lobbying efforts. Changes in IRS regulations now limit how this can be used, but it is possible to send relatively small contributions through this mechanism.

2.5.11. 3755 Student Loan

[Clerk of Student Grant Committee] The remaining funds from the student loan program are now distributed as grants.

2.6. Permanently Restricted Donor Funds

Donor restricted funds were accepted by the Yearly Meeting for a specific purpose defined by the donor. In accepting such gifts the Yearly Meeting legally agrees to spend the money as specified by the donor. One type of donor restricted gift allows the Yearly Meeting to spend the entire amount for the designated purpose. The second type, or Permanent Funds, specifies that only the income realized by the gift may be used for that purpose. This implies that the Yearly Meeting will invest the money in such a way as to generate income.

Over time the Yearly Meeting has accepted responsibility for bequests with restrictions. They are listed in the Minute Book. There were formerly many more such funds, but in recent years many of them have been consolidated, have been placed in the general Endowment Fund, or — like some of the Moses Brown-related Funds, and the USFW fund — transferred to other groups to administer.

2.6.1. 3802 Endowment Fund

This fund has the general endowment of the Yearly Meeting. The money in it comes from bequests which specify that their principal may not be spent, but there are no further restrictions. The income from these funds is not restricted to any specific purpose.

These funds were set up by the Permanent Board at its May 11, 1995 meeting, consolidating a number of separate bequest funds. The details are spelled out in a two-page attachment to the minutes of that meeting. They are similar in their structures, differing primarily in where the principal in the funds came from.

2.6.2. 3812 FUM—Foreign Missions

[NEYM Treasurer] Quarterly interest payments from the principal invested with the NEYM pooled funds are credited to this account, then a check for the balance is sent to Friends United Meeting in August, earmarked “for FUM foreign mission work.”

2.6.3. 3814 FUM—Home & Foreign

[NEYM Treasurer] Quarterly interest payments from the principal invested with the NEYM pooled funds are credited to this account, then a check for the balance is sent to Friends United Meeting in August, earmarked “for FUM home and foreign mission work.”

2.6.4. 3816 FUM—Ramallah

[NEYM Treasurer] This is the amalgamation of many separate funds (see **PB97-15**). Quarterly interest payments from the principal invested with the NEYM pooled funds are credited to this account, then a check for the balance is sent to Friends United Meeting in August, earmarked “for FUM work in Ramallah.”

2.6.5. 3808 Anna M. Brown

[NEYM Treasurer] The income from the fund is to provide scholarships for deserving sons and daughters of farmers. Preference is given to residents of Rhode Island and/or to students desiring to attend Moses Brown or Lincoln School. (See **PB Minutes of 8/3/74**).

Bequest: 6th clause of will of Anna M. Brown:

“To the Yearly Meeting of Friends for New England, a corporation, the sum of Five Thousand Dollars to create the Anna M. Brown Fund, the income only therefrom to be used to assist deserving sons and daughters of farmers in acquiring an education, preference being given to residents of Rhode Island, and to students desiring to attend Moses Brown School or Lincoln School.”

from receipt dated December 10, 1954

2.6.6. 3810 Freedmans’ Fund

[Racial, Social and Economic Justice Comm. Clerk] This fund is the amalgamation of a number of funds established over the years (see **PB97-15**). It is used to support scholarships for black students *preparing for a career in education*.

2.6.7. 3806 Amy S. Hayden

[NEYM Treasurer] Each August 1/4 of the accumulated income is sent to Providence Monthly Meeting, 1/4 to the United Society of Friends Women, and 1/2 to the Friends United Meeting Board of Missions. (See 1967 & 1969 Minute Books.)

2.6.8. 3830 Susan B. Kirby

[Sandwich Quarterly Meeting Ministry & Counsel Comm. Clerk] The income from this fund is to be used “for evangelistic work in Sandwich Quarter.” The Treasurer only makes disbursements from the accumulated interest when directed to do so.

2.6.9. 3824 Mosher Book & Tract

[Permanent Board Clerk] The income from this Fund is used to distribute books and tracts promoting the principles of Quaker faith and practice. The fund was established through a gift from Henry Mosher. A similar fund by the same name is held by New York Yearly Meeting.

2.6.10. 3804 Alice Needham

[NEYM Treasurer] Interest to be used “for the use of a school for children of Friends within that district [Salem].” The bequest was originally made to Lynn MM. Permanent Board minuted (**2/27/93, minute 8**) that each August the accumulated income is sent to Cambridge Friends School and The Meeting School in annual succession “to be used as scholarship aid for Friends’ children.”

This assignment could be changed by Permanent Board action. The Portland Friends School has been added as a recipient and with its closing the Meeting School has been removed.

2.6.11. 3826 Phillips/Purington/Hawkes

[NEYM Treasurer] Another bequest originally made to Lynn MM. In the same Minute (**PB Minute 8 of 2/27/93**), Permanent Board specified that each August the accumulated income is divided between North Shore Monthly Meeting and Amesbury Monthly Meeting. This would change if a new meeting were established in the Lynn-Salem area.

2.6.12. 3830 Pittsfield/Varney

[Ministry & Counsel Comm. Clerk] Income to be used for “Evangelistic or church extension work.”

2.6.13. 3832 West Falmouth Prep. Mtg.

[NEYM Treasurer] Income to be used as annual contribution to NEYM from Falmouth Preparative Meeting.

2.7. Land and Other Assets

These items are primarily included to present a more complete view of the assets of the Yearly Meeting. It would be difficult or impossible to convert them into a significant source of income for the Yearly Meeting because of their nature, current uses, and the terms of the original deeds of gift.

2.7.1. Moses Brown School Land

The Yearly Meeting has retained title to the land given to the Yearly Meeting by Moses Brown for the purposes of providing a Quaker Education. Title to the buildings has been transferred to the Moses Brown School Corporation. The land has been transferred to the Corporation on a long term lease for a nominal rent. The terms of the original gift mandate that the property be used for purposes of Quaker education.

2.7.2. Lincoln School

The Yearly Meeting owns the land occupied by the Lincoln School in Providence. As is the case with Moses Brown, the land is under a long term lease to the School for a nominal rent.

2.7.3. Friends Camp

The Yearly Meeting owns the land of Friends Camp. The Camp Committee cannot buy or sell any of the property, or take out a mortgage, without the approval of the Yearly Meeting.

2.7.4. Land Belonging to a Monthly Meeting

Land, buildings, and other assets of monthly and quarterly meetings belong to those meetings. If a meeting is laid down without first disposing of their property, then the ownership of that property devolves to the Yearly Meeting.

2.8. Associated Funds that are NOT NEYM Funds:

These are funds which were established for the benefit of Friends, and frequently used by the Yearly Meeting and its members, but are independent of the Yearly Meeting.

2.8.1. Obadiah Brown Benevolent Fund (OBBF)

This fund is completely independent of New England Yearly Meeting. Nevertheless, individuals and committees wishing to apply to the Fund in support of Yearly Meeting activities should be aware of NEYM's policies governing such applications, which appear in section 3.7. of this handbook.

Grants are made only for Quaker purposes and only to Quaker groups or individuals. In a description approved by the OBBF Trustees on 10/20/95, they stated that: Obadiah Brown's Benevolent Fund is primarily focused on New England Friends and Friends organizations.

Grants shall be for a Quaker purpose. OBBF favors discrete projects. "I recommend to [the Trustees] specially the printing and disseminating useful books for the promulgation of the gospel and by that means, as well as otherwise, spreading our Religious Principles where they are little known. (OBBF)

Grants are made to individuals of our religious faith who are in need and who shall be or have been engaged in gospel or philanthropic work.(Sarah Swift)

Grants to Friends' organizations are typically for programs with the tendency to produce increasing benefits to the Religious Society of Friends. Grants to organizations are not for regular expenses usually included in operating budgets. OBBF does not contribute to educational organizations for general operating funds, though in particular circumstances it may support Friends attending Friends' institutions.

3. Income

New England Yearly Meeting derives its income from three basic sources: contributions, fees for services and products sold. The fees are for retreats, Sessions, Sessions bookstore, etc.

Contributions come from meetings, individuals, and occasionally, large bequests or gifts. The products are primarily those sold through the bookstore at Sessions.

The Development Committee has the responsibility of raising funds from both monthly meetings and individuals.

3.1. *Contributions*

Contributions are divided into two broad categories, according to the intention of the donor: *Unrestricted*, which may be spent for any purpose, and *restricted* (earmarked), which may only be spent for a purpose specified by the donor. A gift accepted with restrictions must be handled in a way which accurately tracks the way in which the money was used.

Regarding terminology, donors may *restrict* funds but not *designate* funds. The Yearly Meeting (as Permanent Board or as Annual Sessions) can *designate* how unrestricted money is to be spent.

All contributions of any size from monthly meetings will be allocated to the current operating budget unless other instructions are received by the Treasurer.

3.2. *Restricted (Earmarked) Contributions*

The Yearly Meeting has established two types of accounts which may accept restricted contributions: endowment funds and revolving accounts.

In accepting earmarked contributions, we are agreeing to spend that money in accordance with the donor's wishes, however at the same time, the Yearly Meeting does not wish to have donations determine its priorities.

An endowment is a fund in which the principal is invested and the income either accrues or is used for the purpose for which the endowment is created. Income from an unrestricted endowment finances the Yearly Meeting's general operating expenses. Income from a restricted endowment finances the specific purpose for which it is created.

The Yearly Meeting welcomes additional contributions to an existing endowment fund or contributions to set up a new endowment fund donated for specific or general purposes. Endowment funds will be accepted, managed and operated according to the following criteria:

- The Treasurer is authorized to accept gifts for existing endowments, and to create new unrestricted endowments. The Permanent Board or the Yearly Meeting in Sessions must approve the terms of any proposed restricted endowment fund and authorize the Treasurer to accept the gift.
- The minimum contribution to create a new endowment fund is \$25,000.
- The Permanent Board or the Yearly Meeting in Sessions must authorize the acceptance of any donations of real or tangible property to the Yearly Meeting or to any of its endowment funds, new or existing.

- Living contributors of endowment funds shall agree to incorporate the following provision in their deed of gift. Possible language: “Should the purposes of this restricted endowment fund no longer be appropriate to the activities of the Yearly Meeting, the Permanent Board may recommend to the Yearly Meeting at Sessions to change the purpose of that endowment fund probably adding it to the unrestricted endowment fund.” We recommend the following process: A proposed change shall be presented for the purpose of discernment at a regularly held meeting of the Permanent Board or the Yearly Meeting in Sessions. No decision on the matter shall be minuted until at least the next regularly held meeting of the Permanent Board or Yearly Meeting at Sessions.
- Investment decisions shall be made by the committee authorized to do so by the Yearly Meeting in Sessions. Currently this committee is the Board of Managers of Investment and Permanent Funds.
- In the financial statement a fund’s title should reflect its purpose. Yearly Meeting has a strong preference for funds named for the purpose for which they were created. This need not be the same as its legal title as long as there is an obvious connection between the two.
- In the event the Yearly Meeting is laid down, the funds shall be given to some other Quaker organization in accord with governing law and/or the ruling of competent jurisdiction.
- These endowment fund policies can be amended only after the following process: A proposal shall be presented for the purpose of discernment at a regularly held meeting of the Permanent Board or the Yearly Meeting in Sessions. No final decision on the matter shall be recorded until at least the next regularly held meeting of the Permanent Board or the Yearly Meeting in Sessions.

The Yearly Meeting may accept “designated” contributions for purposes authorized in the budget. Contributions designated for line items in the budget will not result in an increase in the amount spent on that line item, and donors should be so informed. If the donation is in support of an emerging need, the normal process should be followed to increase the budgeted amount in order to accommodate all or part of the donation. Contributions for expenditures not envisaged in the budget can only be accepted with the approval of the Permanent Board. Endowment funds for restricted purposes will only be accepted with the approval of PB. In general, care should be taken not to commit the YM to ongoing responsibilities for restricted gifts. The Revolving Funds are not part of the budget, therefore this policy does not apply to contributions to them.

3.3. Monthly Meeting Restrictions re. FUM Personnel Policy

This is a special case of restricted donations established by Sessions in response to the concerns raised by a number of Friends...

From Minute **Sessions 09-54**:

If a monthly meeting minutes the intention of some of its members to exclude FUM from their contribution to NEYM, the MM treasurer will notify the NEYM treasurer of that decision, including a copy of the MM minute with the communication. The monthly meeting will then decrease their intended contribution by the appropriate amount, and the NEYM treasurer will decrease our contribution to FUM by that same amount. The MM treasurer is responsible for calculating the percentage of their budget that goes to NEYM.

A fund will be established to which individuals can donate to add to the Yearly Meeting's contribution to FUM. Individuals may donate to this fund if they wish to help ensure that the full budgeted amount goes to FUM.

The NEYM treasurer will exercise care in communicating with FUM about the potential variability in NEYM's contribution to FUM.

Please see the entire minute in Appendix 9.1.

3.4. *Fundraising by Other Committees*

The work of the committees of the Yearly Meeting is funded through the regular budget process and not through special appeals by the individual committees. No general appeals by any committee of the Yearly Meeting, or by organizations of which we are a constituent part, should be made directly to the members of the Yearly Meeting without prior approval of the Finance Committee.

The one active committee that currently has approval for independent fundraising is Puente de Amigos. They regularly raise funds to support Cuba YM and related projects.

3.5. *Handling of Contributions of Stock*

Individuals wishing to make a gift of securities to the Yearly Meeting do so through our broker. They should do this by contacting the YM office, which will facilitate the transaction. The policy of the YM will be to sell such securities, treating the proceeds like any other cash contribution.

3.6. *"Pass-through" Contributions*

3.6.1. *Transmittal to Other Tax-exempt Groups*

The YM accepts and facilitates contributions on behalf of other constituent bodies. In the absence of such a relationship, the action would need to be approved by PB.

3.6.2. *Transmittal to Individuals*

People wanting to give money or objects (cars, for instance) to needy individuals have wanted to do so (for tax purposes) by making the gift to the Yearly Meeting or to a Monthly Meeting, then have that group pass the contribution on to the individual. This is only appropriate where there is a pre-existing program - refugee support, a released Friend - of the Yearly Meeting or Monthly Meeting, with suitable minutes and, preferably, some sort of oversight structure for the program. Even then, any substantial contribution that ends up in the hands of an individual under such an arrangement must be reported as income to the recipient on a Form 1099.

3.7. *Applying for Grants*

(From Minute **PB 15-61**)

The Permanent Board has set a policy for grant applications, which is summarized here. This does not apply to Legacy Gift grant applications but does apply to the Obadiah Brown Fund and funds not administered by the Yearly Meeting.

All Yearly Meeting committees, working groups, or staff wishing to apply for a grant or grants (to initiate new projects or programs, or to support the ongoing work of a Yearly

Meeting committee or staff person) will consult with and gain the approval of the Yearly Meeting Secretary before submission. It is the Secretary's responsibility to coordinate grant applications, include appropriate administrative costs, approve the final version of the proposals, and inform both the clerk of Finance Committee and the clerk of Permanent Board of pending submissions in a timely manner.

Committees, working groups, or staff seeking external support in excess of \$10,000 or requiring allocation of additional funds from the Yearly Meeting must also receive approval from the Permanent Board prior to submission of the application. Permanent Board does not need to approve the application itself.

In the event that monthly or quarterly meetings wish to apply for grants to be administered by the Yearly Meeting, they should follow the process outlined above.

Any grant application that includes hiring or contracting additional personnel in addition requires the approval and written endorsement of the clerk of the Personnel Committee.

4. Expenditures

The expenditures of the Yearly Meeting, for the most part, are paid for from the general accounts and, governed by the budget approved by Sessions. The budgets sets upper limits on the amounts which can be spent. Deviations from these limits do occur and the process is laid out below.

In addition, occasionally there will be extraordinary expenses which fall outside the regular budget, such as the purchase of real estate. Approval of such items must come from Yearly Meeting Sessions or Permanent Board and the sources of funding will be identified at that time.

Funds from grants, and other special funds of the yearly meeting will be spent according to the terms and conditions of the grant or funds. These expenditures are generally not included as part of the regularly approved budget.

4.1. *Budget Overruns*

PB 15-60 Budget Overrun Policy

For the Finance Committee, Shearman Taber presented a policy change regarding Budget Line item overruns. ... The new policy is intended to avoid bringing small overruns to PB at the same time ensuring that PB will hear about any substantive changes.

Friends **approved** the following, which will replace all previous overrun policies:

The Treasurer is responsible for ensuring that expenses are kept within the limitations of the budget as approved by Sessions.

When expenses for a line item, as defined by Finance Committee policy, exceed the budget the Treasurer must notify the Clerk of the Finance Committee and get written approval prior to making any such payments.

The Finance Committee Clerk can on his or her authority authorize overruns up to 10% or \$250, whichever is greater, of any budget line item. The Finance Committee Clerk will notify the members of Finance Committee of these overages in a timely manner.

Overruns in excess of that must be approved by Permanent Board. Such a minute shall be included with the approval documentation.

When the sum of the overruns reaches 3% of the total budgeted expenses the members of Permanent Board and Finance Committee must be notified and all further overruns must be approved by Permanent Board.

Written documentation of such approval shall be kept with the files for expenses related to that line. All requests and the approval or denial action taken to exceed a line item shall be communicated with the membership of the Finance Committee in a timely manner.

In support of the above the Finance Committee has adopted the following definition of budget line items.

2015-19/Finance Committee Policy Defining Line Items

In anticipation of Permanent Board's approval of the proposed policy on budget overages, Friends **approved** defining the following as line items for the purposes of the

budget overrun policy.

5000 Staff - all lines from 5010 thru line 5050 plus line 5130 Contracted Services.

5110 Administration - all lines from 5110 thru 5190 minus line 5130 Contracted Services.

5200 Office - all lines 5210 thru 5295.

5300 Travel - all lines 5310 thru 5360.

6000 Programs - all lines 6105 thru 6129.

6140 Books - lines 6141 thru 6149.

6200 Benevolences - all lines 6310 thru 6590.

6600 Publications - all lines 6610 thru 6640.

The expenses of each yearly meeting committee represent its own line item. (They are combined in line 6130)

4.2. Committee Budgets

New England Yearly Meeting committee budget allocations are to pay for expenses that relate directly to the ministry of the committee. Committees may not exceed the expenses authorized for them in the budget. Committee budgets are subject to the same rules on overruns as other lines (see above). The Committee Budget Disbursement Form (for committee clerks to authorize budgetary spending) may be found NEYM Website in the Resources for NEYM Committees section..

4.3. Travel Reimbursement Fund

The intention of this fund is to enable those who might not feel free to serve the Yearly Meeting because of personal financial constraints to do so without guilt or burden. Friends who serve on a Yearly Meeting committee or are appointed by the Yearly Meeting as a representative to other Friends organizations or gatherings are eligible for travel reimbursement. The current IRS standard mileage reimbursement rate and the Travel Reimbursement Request form may be found on the NEYM Website in the Resources for NEYM Committees section.

4.4. Real Estate

No purchases or sales of real estate are allowed without the approval of the Permanent Board.

5. Budget Process

5.1. Priority Process

The Yearly Meeting Secretary is charged with leading the process of setting the Yearly Meeting's annual funding priorities. Through ongoing listening and engagement with Friends supporting the Quaker movement in New England—including but not limited to local meetings, quarterly meetings, Friends active in public ministry, Quaker and ecumenical partner organizations, Yearly Meeting Committees and working groups, volunteer leadership and staff—the Secretary will solicit, gather, receive and develop potential options to adjust expenses in support of the Yearly Meeting's vision, goals and priorities. These adjustments may reflect new initiatives, steps to strengthen or expand existing programs, laying down of work that no longer has life, or other activities.

Beginning in September each year, the Yearly Meeting Secretary will consult with staff and any relevant or collaborating bodies to season options for adjusting the budget of the Yearly Meeting in the coming year. An initial report on options under consideration will be brought to Permanent Board for input and guidance in the fall. At its final meeting of the calendar year, the Yearly Meeting Secretary will present to Permanent Board for review and approval a set of funding priorities to guide the creation of the YM budget for the coming year. The presentation will include context for how the proposed funding priorities align with the goals, vision and priorities of NEYM. Approval by Permanent Board will be required for any changes in funding priorities that will result in an increase or decrease of more than 2% of the total annual operating budget.

5.2. Budget Process

The proposed budget is brought to the Budget Subcommittee of the Finance Committee by the Yearly Meeting Secretary for review and changes. The Budget Subcommittee then submits a budget proposal to the whole Finance Committee in March or April. In early May, the Finance Committee forwards its proposed budget to the Permanent Board for their advice and suggestions. After this, the Finance Committee approves a proposed budget for presentation to Sessions, which the Treasurer then submits for publication in the Sessions Advance Documents.

In addition to the standard summary and detailed budget formats we use at Sessions and in our other work throughout the year, we work to present the budgets and statements in programmatic formats, or use other illustrations to help increase understanding and engagement by Friends.

To better integrate the Committee budget process into the Priority and Budget processes, the committee hopes to follow this process going forward;

Distinguish funds needed to support the internal (governance, administrative) work of a committee from programmatic funds (consistent with the approach taken to the Development Committee budget in the FY19 budget); essentially distinguishing funds for ministry from funds for governance.

Solicit proposals from committees for events, programs, publications or services as part of the priorities process, integrating staff and other related costs, so that Permanent Board can consider and approve an integrated set of priorities for the coming year. To make this even more helpful, solicit these proposals (or at least provide initial request and template) prior to Sessions each year, so that there can be consultation and advance planning as needed to develop more accurate and informed proposals.

This will help NEYM continue to reorient our perspective from seeing committee programs as distinct and independent to seeing them as integrated efforts involving planning around shared resources, making faithful and effective use of both volunteer and staff time as well as other capabilities (e.g., website, database, newsletter, event registration), and assisting with coordination and collaboration among various groups doing related work. It would also make it possible for Permanent Board to include committee work, proposals and funding in its discernment and approval of funding priorities for the coming year.

5.3. Committee Budgets

The clerk of each committee is asked to present a budget request for the coming year, providing reasonable detail to justify the amount asked for. The Finance Committee reviews the request, and unless the Yearly Meeting's resources are significantly overstretched or there are other extenuating circumstances, will honor the request. When budget requests are not going to be fully funded in the proposed budget, the Finance Committee Clerk reports that back promptly to the affected body prior to the publication of the proposed budget in the Advanced Documents.

5.3.1. Limits

Each committee clerk presents a request for the coming year, providing reasonable detail to justify the amount asked for. Committees may spend their budgets and the Accounts Manager will issue payments as requested. The Accounts Manager should inform the Treasurer or YM Secretary if any are troubling.

In order to better understand the true cost of doing Yearly Meeting business, we recommend that all individuals request reimbursement for their out-of-pocket expenses, and increase their individual donation to NEYM in the event they feel that they want to donate their phone, travel, mailing, etc. expenses.

New England Yearly Meeting committee budget allocations are to pay for expenses that relate directly to the ministry of the committee. Committees may not exceed the expenses authorized for them in the budget. Committees should not contribute budgetary money to other organizations or pay for travel expenses to committee meetings.

5.3.2. NEYM Committee Members' Travel

See section 4.3. Travel Reimbursement Fund.

5.4. Personnel costs

The staff salaries and other personnel costs comprise the largest expense of the Yearly Meeting. The staff salary levels are set by the Yearly Meeting Secretary in consultation with the Personnel Committee and the Permanent Board, and according to the Personnel policies of NEYM.

5.5. Insurance

The Yearly Meeting maintains insurance policies to provide coverage in several areas. The Yearly Meeting Secretary, in consultation as appropriate, determines the coverage needed and the companies which can best provide the policies. In some cases these policies will include constituent bodies and groups (local meetings, Friends Camp, etc.) under the auspices of the Yearly Meeting.

The Yearly Meeting maintains insurance to cover:

- Staff Disability Insurance

- Staff Health Insurance

- Liability

- Excess Liability

- Workers Compensation

The Yearly Meeting does not carry unemployment insurance since it is not a state mandated requirement due to our status as a church, and NEYM has not opted to carry such insurance.

The policies specifically covering the staff are included under the staff expense line and the other policies are included in the General and Administration line.

5.6. Reserves

Reserves include the sum of working capital and the quasi-endowment fund. (Fund numbers 3500 and 3650)

Reserves do not include:

- Revolving fund balances (fund numbers 3700 series)

- The “Legacy” Funds (fund numbers 3681 and 3682)

- Endowment funds (fund numbers 3800 series)

It is the Finance Committee’s goal to begin each fiscal year with working capital on hand equal to one quarter of the year’s expected expenses. This figure is the operating reserve. Any amount over this is considered excess reserves, often referred to as the spendable (excess) reserves. The Finance Committee feels that it is not an appropriate use of resources to have large excess reserves, and our goal has been to invest such reserves in the Pooled funds when they occur.

5.7. Grants

We do not merge grant income and expenses into the operating budget. We present a full accounting of income and expenditures from grants (and current remaining balances) in the annual financial reports.

6. Reviews and Audits

6.1. Internal Reviews

Sessions Minute 99-39.4 The Finance Committee is authorized to appoint reviewers for any New England Yearly Meeting account as need arises.

An internal review should take place once a year. While an internal review of the Yearly Meeting books can be done by a single individual, the process may be enhanced if the Committee appoints a team of two, with an experienced reviewer being paired with someone new to the practice. A report on the review should be made to the following Finance Committee meeting and then reported to the Permanent Board.

6.2. External Reviews

Experience within and without Quakerism proves that if accounts are to be kept in good order they need to be reviewed regularly by an outsider. The Finance Committee is authorized to request that the Yearly Meeting Secretary hire an external reviewer for any New England Yearly Meeting account as need arises.

6.3. Reviews of Monthly Meeting Accounts

Friends who are asked to review the books of a monthly meeting may find it useful to read one of the pamphlets on this subject available from the FGC bookstore (*Friendly Audits* by Elizabeth Muench, 1990) or from the website of the Philadelphia Yearly Meeting (*Treasurers Guide* by Rosalie Bond, 2008).

7. Miscellaneous Policies

7.1. Records Retention

If we are assiduous in sending copies of our minutes to the NEYM office and keeping the Handbook current with references to policy changes, the Finance Committee need only to keep most items for a couple of years. We do however need to make sure that Finance Committee minutes contain the relevant background information and specifics and that appropriate reports are actually attached to both our copies and the Office copies. On the other hand, some topics such as the Camp, Personnel, Funds, Reviews, etc. need folders that go back further, perhaps to the ten year mark. At the end of such a period the contents of these folders should be sent to the Archivist for possible retention in the YM archives.

The Clerk of Finance Committee, with the support of the Yearly Meeting office, will maintain the records of the committee. These include current policies, committee minutes, and job descriptions for finance-related non-staff positions (Treasurer, Assistant Treasurer, and Finance Committee Clerk). Policies should be updated in this Financial Handbook as necessary. Committee minutes should also be put on the Committee's section of the Yearly Meeting website.

The YM Secretary and Office Manager are working on a general records retention policy at the moment (late 2018).

8. Friends Camp

8.1. Assets

The Yearly Meeting owns buildings and land occupied by the Friends Camp in South China, ME. The property consists of a number of parcels, several of which were purchased with unrestricted funds in the past few years.

8.2. Review of Books

There are separate procedures for the review of Friends Camp books. Please refer to the *Good Governance Document of Friends Camp*.

9. Appendices

9.1. Financial Contributions to FUM, in the Light of the FUM Personnel Policy (Sessions Minute 09-54)

With regard to financial contributions to FUM, in the light of the FUM Personnel Policy, we approved the following minute.

If a monthly meeting minutes the intention of some of its members to exclude FUM from their contribution to NEYM, the MM treasurer will notify the NEYM treasurer of that decision, including a copy of the MM minute with the communication. The monthly meeting will then decrease their intended contribution by the appropriate amount, and the NEYM treasurer will decrease our contribution to FUM by the same amount. The MM treasurer is responsible for calculating the percentage of their budget that goes to NEYM. For FY09, the percentage of the NEYM budget that goes to FUM is 1.5%. A fund will be established to which individuals can donate to add to the Yearly Meeting's contribution to FUM. Individuals may donate to this fund if they wish to help ensure that the full budgeted amount goes to FUM. The NEYM treasurer will exercise care in communicating with FUM about the potential variability in NEYM's contribution to FUM. Friends find themselves painfully stretched between apparently conflicting imperatives, in both of which the honor of Truth is involved, in the context of our continued committed relationship with FUM. We understand that it will place a burden on Permanent Board, Finance Committee, treasurer and the accounts manager to elaborate the implementation. We further recognize that we must develop a more permanent response, in right ordering, and taking care that Friends are kept well informed as the work proceeds. Therefore, this process is to be in force until September 30, 2010, unless explicitly extended by the YM in its Sessions next year. We are struggling with this decision, even though it is taken in tenderness to conscience. Several Friends told us that they are not in unity with this decision, but are willing to stand aside.

9.2. Job Descriptions

9.2.1. Treasurer

Primary Function

Recognizing that the primary purpose of the Yearly Meeting is a spiritual one, the Treasurer plays an essential role in ensuring Friends' faithful stewardship of the resources given into our care. The Treasurer is responsible for oversight of the overall integrity, completeness and accuracy of the Yearly Meeting's finances and financial records, and for reporting on the state of the Yearly Meeting's finances to inform discernment, decision-making, and governance. The Treasurer strives to ensure that the Yearly Meeting's accounts are maintained in a manner consistent with generally accepted accounting practices (GAAP).

Hours and Work Site

This volunteer role represents a commitment of 10-15 hours per month plus travel, but the flow of work will vary during the year. Preparation for Finance Committee meetings, Permanent Board meetings, and Sessions will take some concentrated effort, as will meetings with the Yearly Meeting Secretary. Regular meetings with the Accounts Manager, Yearly Meeting Secretary, and others are required.

Meetings are held at various locations through the Yearly Meeting. The Treasurer must be available by email, and infrequently by telephone, and have online access to the Yearly Meeting accounting system and file sharing platform. Attendance at Annual Sessions is required, and expected at meetings of the Permanent Board and the Finance Committee whenever possible.

Supervision and Oversight

The Nominating Committee, with input and vetting from the Finance Committee, nominates the Treasurer, who is approved by Annual Sessions. If the Treasurer must be appointed between Sessions, that appointment would be approved by Permanent Board.

The Treasurer is supervised by the Clerk of Permanent Board, who consults as needed with the Presiding Clerk, the YM Secretary, and the Clerk of Finance Committee.

Qualifications

The Treasurer should be a Friend with a facility and/or experience with budgets, financial topics, spreadsheets, and the organizational structures of the Yearly Meeting. General knowledge of accounting, specifically of non-profit accounting is highly desirable. Ability to use bookkeeping and database software of the Yearly Meeting (currently QuickBooks Online) and Microsoft Excel is essential. Professional experience in accounting is a great plus. Training and orientation to the specifics of the role will be provided by the outgoing Treasurer and by staff.

Functions & Tasks:

Committees

The Treasurer serves ex-officio on:

- Permanent Board*
- Finance*

- Coordinating and Advisory **
 - Board of Managers of Investments and Permanent Funds
 - Development
- * Attendance at the meetings of these committees is expected.
- ** Either the Treasurer or the Finance Committee Clerk should attend each meeting.

Reports

In consultation with the Accounts Manager (and Secretary as needed) prepares reports for each meeting of Finance Committee and Permanent Board.

With the Accounts Manager, calculates withholding from Friends United Meeting, following the formula of Yearly Meeting minute 2009-54, and informs monthly meetings that are withholding of the percentage. Interprets the current policy to local meetings with care and in coordination with others responsible for tending to the relationship between NEYM and FUM.

As requested, and as time allows, coordinates with the Accounts Manager and Secretary to prepare reports and projections on topics of importance to the work of the Yearly Meeting, as appropriate.

Prepares and presents oral and written reports to Annual Sessions.

Works with the Accounts Manager to create and deliver quarterly and year-end financial statements in a timely manner.

Communication

Communicates and collaborates regularly with the Yearly Meeting Secretary, the Accounts Manager, the Clerk of the Finance Committee, and the Clerk of Permanent Board.

Provides input to the annual review of the work of the Accounts Manager.

Collaborates with and provides oversight of the work of other treasurers as appropriate, including the Friends Camp Treasurer and the Board of Managers Treasurer.

Supervises, and delegates work to, the Assistant Treasurer.

Budgeting

Consults with the Yearly Meeting Secretary and Accounts Manager on development of the Operating Division Budget, Sessions Budget, Sessions Fee Schedule, and Salary & Benefits Schedule for NEYM employees.

Policy

Consults with the Accounts Manager and Secretary on policies that need improvement and areas where controls should be tightened or loosened. Seasons these suggestions and may bring questions or proposals regarding policies to Finance Committee. Finance Committee then would bring policies them to Permanent Board for approval.

Maintains familiarity with the Finance Committee Handbook and relevant policies of the Yearly Meeting.

Disbursements

Regularly review disbursements to ensure staff procedures are resulting in proper

approvals, categorizations and documentation.

In the absence of the Yearly Meeting Secretary and Permanent Board Clerk, may be asked to sign checks. (Any check over \$5,000 requires a second signature.)

Accounting

Consults with the Accounts Manager and YM Secretary on potential revisions to the chart of accounts. For significant changes to the chart of accounts, will consult with the Finance Committee.

As needed, and in consultation with the Secretary and Accounts Manager, recommends to Finance Committee the elimination of funds that may have outlived their usefulness. (Finance Committee seasons this for Permanent Board.)

Works with the Accounts Manager and Secretary to close the books at the end of the fiscal year according to NEYM schedule and procedure.

With the Accounts Manager prepares for, and participates in, the annual internal financial review by the Finance Committee.

Accounts

In consultation with the Yearly Meeting Secretary, has individual authority to open and close bank accounts. With the Yearly Meeting Secretary, seeks approval from Permanent Board or Sessions for Corporate Resolutions or other authorizations required by financial institutions where the Yearly Meeting maintains relationships/accounts.

Authorizes additions to and withdrawals from the Pooled Funds in accordance with YM policies.

Updated by Finance Committee 4/20/19

9.2.2. Assistant Treasurer

Primary Function

The Assistant Treasurer will assist the Treasurer in carrying out his/her duties. It is expected that this will include generating financial reports, making reports to various committees, signing Yearly Meeting checks, and various other tasks as requested. The division of tasks will depend in large part on the relative living locations, skills and freedom of schedule of the Treasurer and Assistant Treasurer. The Assistant Treasurer is ideally a Treasurer in training.

Hours and Work Site

This volunteer role represents a commitment of approximately 5-8 hours per week plus travel. Occasional in-person meetings with the Treasurer will be required. No specific location is required, though the Assistant Treasurer will need to be available by email and infrequently by telephone as well as having on-line access to the Yearly Meeting accounting system and database. The Assistant Treasurer is expected to attend all Finance Committee meetings. Attendance at Annual Sessions is required.

Supervision and Oversight

The Assistant Treasurer is supervised by the Treasurer, and works under the authority of the Finance Committee. The Finance Committee nominates the Assistant Treasurer, who is annually appointed by Sessions. It is expected the Assistant Treasurer will serve for 3 years,

Qualifications

The Assistant Treasurer should be a Friend with a facility and/or experience with budgets, financial topics, spreadsheets, and the organizational structures of the Yearly Meeting. Ability to use bookkeeping and database software of the Yearly Meeting is essential, though this can be learned on the job. Experience with Microsoft Excel is required. A general knowledge of non-profit accounting is highly desirable. Because the Assistant Treasurer will be signing checks he/she must be over the age of 21.

Functions and Tasks:

Reports

- Prepares reports for meetings of Finance Committee, Permanent Board, and other committees as requested.
- Assists Treasurer in producing annual reports to groups responsible for restricted and board-designated funds.
- Works with Treasurer to create financial statements for the Yearly Meeting Directory.

Communication and Education

- Maintains good working communications with the Treasurer.
- May be asked to respond to inquiries from monthly meeting Treasurers, committee clerks, donors, and others with questions related to the Yearly Meeting's finances.
- Assists in annual financial review by the Finance Committee.

Budgeting

- Assists Treasurer and Finance Committee with preparation of the next year's budget.

Policy

- Maintains familiarity with the Finance Committee Handbook and relevant policies of the Yearly Meeting.

Meetings

Attendance is expected at

- Finance Committee meetings
- Yearly Meeting Sessions
- Permanent Board (when the Treasurer is unable to attend)
- Other committees as requested.

Calculations

- Assist the Treasurer with preparation of the annual budget. May be asked to keep track of all the changes to the budget working document.
- May assist with calculating withholding from Friends United Meeting, following the formula of Yearly Meeting minute 2009-54 and inform affected monthly meetings of the percentage.

Disbursements

- Signs checks as able and required. Any check over \$5,000 requires a second signature. Signing a check includes verifying authorization and availability of funds.

Accounting

- Brings mistakes, anomalies, and salient trends to the attention of the Treasurer.
- May work with the Accounts Manager to close the books at the end of the fiscal year.

Accountability

Yearly Meeting appoints the Assistant Treasurer at Sessions.

9.2.3. Clerk, Finance Committee

Primary Function

The clerk of the Finance Committee is responsible for calling and leading the meetings of the Finance Committee of New England Yearly Meeting. As the Finance Committee is responsible for shepherding the Yearly Meeting's budgeting process as well as providing the Treasurer and Yearly Meeting staff with guidance, oversight, and support on financial matters, the clerk of the Finance Committee is expected to fill a leadership role in the Yearly Meeting's discernment on diverse issues with financial implications. In coordination with the Treasurer, the clerk is responsible for communications regarding the issues related to the finances of the Yearly Meeting with its membership, and in particular, the Permanent Board, Personnel Committee, Sessions Committee, Yearly Meeting Secretary and the other members of the Finance Committee.

Other Committee Responsibilities

The Finance Committee Clerk serves, ex officio, on the following committees:

- Any subcommittees of the Finance Committee
- Permanent Board
- Coordinating & Advisory*
- Board of Managers of Investments & Permanent Funds

The membership of C&A calls for either the Treasurer or the clerk of Finance. While this may be considered an inclusive "or" to include both, if it is felt to be an exclusive "or" and only one is regularly meeting with C&A there must be close communications between the two regarding financial issues before C&A.

Hours and Work Site

This volunteer role represents a significant commitment, including an estimated average of 25 hours per month spent on email, telephone, and in-person contact with those mentioned above. Finance committee meetings are generally day-long in-person events and held at whatever location the committee chooses. Sub-committee meetings are often held by conference call. Permanent Board holds six day-long meetings each year spread across New England. C&A meets once each month for 2 to 3 hours, alternating between in-person and phone meetings. One of the fall meetings is a weekend-long retreat.

Supervision and Oversight

The clerk is accountable to the Finance Committee and Coordinating & Advisory Committee.

Qualifications

The clerk of the Finance Committee is selected among the members of the Finance Committee appointed by the Yearly Meeting. This individual should be familiar with finances in general and the financial structure of New England Yearly Meeting in particular. Familiarity with the administrative processes of the Yearly Meeting is also highly desirable.

Functions & Tasks

Note: Some of these tasks may be assigned to subcommittees or other individuals, but the clerk needs to stay in communications with those people to keep track of the progress.

Committees:

- Convene and lead the meetings of the Finance Committee.
- Prepare Finance Committee meeting agendas.
- Provide Finance Committee members with written materials to inform discernment in advance of committee meetings.
- Participate as a full member of Coordinating and Advisory Committee or, if the Treasurer is participating in C&A instead of the clerk, coordinate closely with the Treasurer on financial matters before C&A.
- Participate as a full member of Permanent Board.
- Work with sub-committee clerks to help coordinate and expedite their work.

Consultation & Resources

- Be available in a timely manner to offer financial expertise, advice and guidance to all committees, staff and monthly meetings upon request.
- Provide referrals to other resource people, publications, or agencies as needed.
- Work with the Treasurer to resolve problems with the finances of the Yearly Meeting.

Reports

- Prepare and present the Finance Committee annual report to Sessions.
- Prepare and give reports and requests for action to Permanent Board on issues raised by Finance Committee.
- Present the annual budget to Permanent Board for feedback and then present it to Sessions.
- Report to the Finance Committee on any finance-related discernment at Permanent Board meetings.
- Review reports from the Treasurer.

9.2.4. *Accounts Manager*

(Please consult the NEYM Personnel Handbook on the NEYM website for the Accounts Manager job description.)

Internal Nominating Committee Report to Permanent Board August 3, 2019

Clerk: Sarah Gant 2015-2019

Recording Clerk : Hannah Zwirner Forsythe Aug. 2018- 2021

2019	2020	2021	2022	2023
Ian Harrington Chris Gant #Philip Ston WilliamWaulkauskas @Sarah Gant	# Ben Guaraldi #Rosemary Zimmermann Anna Radocchia Carole Rein	Kimberly Allen Rebecca Leuchak Christopher McCandless Mary Zwirner	Gina Nortonsmith Darcy Drayton #Hannah Zwirner Forsythe Sara Smith Elizabeth Szatkowski Travis Belcher Elizabeth Kantt	Will Taber Martin Zwirner-Forsyt he Jean McCandless Ed Mair Peter Bishop Thomas Vargo

in second term (can't be reappointed)

* filling out term – can be reappointed 2 entire terms

@ clerk

Sub Committee	2020	2021	2022	
Permanent Board Clerk			Leslie Manning	
Clerks Table Nominating	+Edward Mair + # Fran Brokaw	Travis Belcher	+Debbie Humphries	
Personnel	Chris Gant @Dulany Bennett Elizabeth Szatkowski	+ # Neil Blanchard +Eleta Jones #Maureen Lopes	+Natt Shedd	
Internal Nominating	+ #Allan Kohrman	+ LVM Shelton @Will Taber +Penny Wright	+Sarah Gant +Janet Hough	
YM Nominating at Large	+LouAnne McDonald +Margaret Marshall + Karen Sargeant	+LVM Shelton	+Kristna Evans	
YM Nominating Clerk		Jackie Stillwell		
Friends Camp Nominating (2 yr terms)	+@Maggie Nelson John Reuthe	+Amy Lee Viera +%Joann Austin		
NEYM Secretary Supervisor	+Elizabeth Reuthe			
Faith and Practice Revision (Open ended terms)	+RachelWalker Cogbill +James Golden	+Susan Davies @+Phebe McCosker	+Maggie Edmondson +Susan Reilly	+Douglas Armstrong +Eric Edwards +Marion Athearn +Eleanor Godway

Bold = Submitted for Permanent Board Approval + = not on Permanent Board
@ clerk % appointed by Friends Camp clerk

= in second term

Memorial minute for Sandy Isaacs

Sanford Michael Isaacs died on January 24, 2019 in his Jaffrey, New Hampshire home. His four children and his friend Mimi Bull were by his side in his final days. It was a time of gratitude for a loving family, his charming engagement with caregivers, and a simple, quiet letting go of the rich life he deeply enjoyed. He died three years after Nancy, his beloved wife of 57 years, and is buried at home beside her, at the edge of a field facing Mount Monadnock.

Born March 18, 1930, son of Irving Isaacs and Frances Gerber, Sandy was a Bostonian in fact and in manner. A graduate of MIT, he fashioned a professional life that drew on his enthusiasm for and great facility with technology.

Sandy's life was guided by his commitment to peace and social justice, which led him and Nancy to find their spiritual home in the Religious Society of Friends. They were members of three successive Quaker meetings: Cambridge Friends Meeting in the 60's, Wellesley Friends Meeting in the 70's and 80's, and Monadnock Quaker Meeting in their retirement. Sandy was an activist in many progressive causes. He offered draft counseling during the Vietnam War, helped support Quaker groups in prisons, advocated for NH Death with Dignity legislation, and he and Nancy harbored war resisters in their home in Weston, MA. He also helped start New England Yearly Meeting's Israel-Palestine working group, and was a long-time member of Permanent Board. Once they moved to New Hampshire, they helped found - and stayed active with - the Jaffrey Democrats.

When an older women's group called the Crones formed in the meeting, Sandy started the Duffers. Neither group had a sustainable number of participants, so the two merged into the Quaker Readers, a book group that meets in Friends' homes (it was often the Isaacs'). After Nancy died, he maintained the level of hospitality they had both loved to extend. He happily invited anywhere from one to ten people for dinner several nights a week, and enjoyed dazzling guests with his use of a blow torch to put finishing touches on an entrée. Their house remained a hub of the meeting through the rest of Sandy's life.

Sandy had interesting views on lots of things, and intriguing solutions to engineering and organizational puzzles. He relished a lively, challenging conversation, appreciating rather than taking offense when anyone managed to pull the rug out from under one of his ideas. His feistiness and strong opinions occasionally got him in hot water, but more often than not he would reconsider and move to make amends.

He was known to lavish great thought and care on projects important to him. Wanting to fix a nice place where he could sit by Nancy's grave and look at the mountain, he asked a naturalist friend to help him find the best patch of moss on his property. Some of this he transplanted to cover the grave. His friend told him he would need to water the moss every day, which he did faithfully. Moss can be tricky to transplant, but by the following spring the site was covered with a soft, thriving carpet of green.

Sandy often addressed people (and dogs) as “Friend.” One member of Monadnock cherishes a memory of him having greeted her on her second visit to the meeting. “Hello, Friend,” he said, which helped her know she belonged in this community.

It’s impossible to talk about the final years of Sandy’s life without mentioning his beloved side kick, a black standard poodle named Jamie. Jamie was the last of a line of poodles who lived with the Isaacs over the years. Jamie served as a lifeline for Sandy after Nancy’s death; where Sandy went, Jamie went. This led him to propose Monadnock create a welcoming space for well-behaved dogs in the meeting house, although unity wasn’t reached.

Sandy was a true original. He lived with integrity and enthusiasm. His presence in Monadnock Quaker Meeting was a blessing.

February 18, 2019

Dear Friends of Puerto Padre,


I am pleased that Framingham Friends Meeting is sending two Friends who have leadings to visit, work, and worship among you.


Felice Lopez wishes to visit Puerto Padre Friends as a means of deepening her practice and understanding of Quaker worship through experiencing Quakerism in a cross cultural context. She is particularly interested in experiencing the programmed and Christ centered worship that she understands is practiced by Friends in Cuba. Felice is a Member of Framingham Friends Meeting and has been active in work with youth in Framingham and in the wider circles of New England Yearly Meeting. She hopes to share some aspects of the experiential practices of youth in the largely unprogrammed context of New England Yearly Meeting.

Chris Miller wishes to visit Puerto Padre Friends to learn about Cuba, Cuban Friends, and experience more of the diversity of people and cultures in our world. In addition to his love of people and learning about them, Chris' spiritual interests have led him to wish to share with other seekers. Chris is currently a regular attender of Framingham Friends Meeting and plans to seek membership. He has had lifelong connections with Friends through attendance at both a Quaker boarding school and a Quaker College. Chris works in building construction through which he has met people from many countries around the world. He is active on the building maintenance committee of Framingham Friends Meeting and hopes to offer his construction expertise to assist Puerto Padre Friends.

Clearness Committees of Framingham Friends Meeting found both Felice and Chris clear to travel among you, as did our Ministry & Counsel Committee and our Meeting for Worship with Concern for Business. Both Felice and Chris look forward to sharing the experience of living, working, and worshipping with Cuban Friends. Those of us who remain in Framingham look forward to the safe return of these Friends with news of your community and their experiences among you.

In the Light


Morgan Wilson, Clerk
Framingham Friends Meeting


PERMANENT BOARD,
NEW ENGLAND YEARLY MEETING
APPROVED: 23 FEBRUARY 2019

Cc: Sarah Gant, Clerk of Permanent Board, NEYM
Em McManamy, Co-Clerk, Puente de Amigos Committee
Maggie Fogarty, Co-Clerk, Puente de Amigos Committee
Cynthia Ganung, Wellesley Friends Meeting

La Junta Mensual de Puerto Padre le da las gracias a Dios
por este hermoso tiempo que hemos compartido con ambos

hermanos. Fueron muy valiosos para nosotros pues compartieron tanto en las labores de la construcción y espiritualmente. El Señor lo utilizó y reconocemos que son instrumentos de Dios. Recibimos su amor y compartimos la fe. Esperamos en Dios volver a compartir juntos.

15 de abril del 2019

Yerandi Jorge Ricardo Reyes
Pastor de la Junta Mensual de
Puerto Padre



Translation:

Puerto Padre Monthly Meeting Thanks
God for this lovely time we have shared
with our brother & sister. We very much
appreciated their sharing so much in
the labors of construction and
spirituality. The Lord utilized
them and we recognize them as
instruments of God. We receive
an their love and we shared
in faith. We hope God brings us back
~~together~~ to share together again.

Yerandi Jorge Ricardo Reyes

Pastor

Puerto Padre Monthly Meeting

Northampton Friends Meeting
43 Center Street
Northampton, Massachusetts 01060

Eleventh month, 11th, 2018

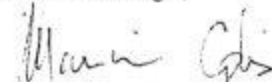
Dear Friends of Cuba Yearly Meeting:

We trust that you will welcome our dear members Macci Schmidt and Gina Nortonsmith who will be visiting among you during January 2019. Both these women are longtime, beloved members of this community. They are traveling with Benigno Sanchez-Eppler, whose ministry is well-known among Cuban Friends.

While in your midst, Macci and Gina plan to share their technical expertise as librarians. Two elders have been appointed by our Meeting to consult, before departure, about the clarity of Macci's and Gina's leading for travel to Cuba to meet you, and to work with Quaker archival records.

We happily engage in this opportunity to send you our love and share the gifts of our member Friends with you. Upon their return, we will hear from them how the Light moves among you.

Yours in that Light,



Marcianna Caplis, clerk

Estamos muy felices y agradecidos por la visita de estas hermanas y en especial por el maravilloso trabajo que han realizado en los archivos de nuestra junta mensual y anual. Dios las bendiga mucho y les guíe en esta difícil pero muy importante labor. En la luz, ¡Viviet Santi Fanta (Junta Mensual de Banes)!. Es bueno el Señor por el regalo de Macci a nuestras vidas. Es una hermana muy especial. Benigno a todos Dios la bendiga.

www.fgcquaker.org/cloud/northampton-friends-meeting

Dios bendiga por su trabajo y dedicación, gracias
por su cooperación con nuestras juntas mensuales
Dios derrame bendición sobre ustedes.

Pastor: Yaderon Cruz Per

El compartir ha sido de ricas bendiciones y los aporte que
nos dieron hermanas nuestro lazo. Esperamos que pueda
repetir su visita y que Dios le rige utilizando en esto mismo
terro. La junta mensual de Puerto Padre le envia un saludo.

Pastor Yeraldin Jorge Ricardo Reyes

La llegada de las hermanas a nuestra Junta
Mensual nos inspiraron al orden y cuidados de
nuestra historia, Gracias a Dios por todas sus
enseñanzas,

en la Luz. María Y.
Pastora

Ha sido una Bendición de Dios la presencia
de las hermanas a nuestra Santa Mensual
de La Habana. Rogamos porque sus vidas
sean luz en el Cuaguenense.

Emilio F. Casanova Moreno
Presidente Junta Mensual

Sy.

JUNTA ANUAL DE LA IGLESIA DE LOS AMIGOS (CUÁQUEROS) EN CUBA

Libertad 114, Holguín, Cuba

Teléfono: (24) 463352 Email: odalyshc@enet.cu; marlavi@enet.cu; longoria@enet.cu

Junta Anual de Nueva Inglaterra:


Muy queridos hermanos y hermanas:

Nuestra Iglesia de los Amigos quiere agradecer muy encarecidamente a ustedes por permitir que Maxine Gail Schmidt y Gina Monique Nortonsmith estuvieran con nosotros del 4 al 21 de Enero del 2019. Ellas han trabajado muy ardua y eficientemente en hacer inventarios, clasificar y ayudar a conservar adecuadamente los libros de actas (minutas) de cinco de nuestras Juntas Mensuales (Iglesias locales). Sus consejos profesionales nos han dado pautas para cuidar nuestros documentos históricos en todos los lugares en que estuvieron.

La contribución de ustedes, a través de ellas, tiene un valor incalculable para la conservación de nuestra historia. Ellas se han compenetrado muy bien con nosotros y han dejado una estela de cariño en nuestras iglesias, estrechando más y más los lazos que unen a nuestras Juntas.

Gracias a todos y todas por la continuación y contribución de este proyecto tan importante para nosotros, y por su buena voluntad en ayudarnos. Esperamos continuar los lazos de cooperación y hermandad que nos unen. Reciban nuestro amor y oraciones por su trabajo y testimonio cuáquero.

En la Luz de Cristo, por la Junta Anual,


RAMON A. GONZALEZ LONGORIA ESCALONA



Northampton Friends Meeting
43 Center Street
Northampton, Massachusetts 01060

Fifth month, 5th, 2019

Dear Friends in Sierra Cascades Yearly Meeting:

Greetings from Northampton Friends in New England Yearly Meeting. It is very moving to send you our dear Friend Benigno Sánchez-Eppler at this moment when you are starting your holy experiment as a new yearly meeting. Benigno has travelled in the ministry under the care of our Meeting for 25 years, and we trust that he will listen to how the Spirit of God is moving among you, and that he will wait until given a message that may speak to your condition.

Benigno translates early Quaker texts into Spanish; this is a long-established ministry he shares with Susan Furry. He just finished a four-year term as clerk of Friends World Committee for Consultation, Section of the Americas. Together with other Friends, he was very involved in the creation of long-standing sister yearly meeting relations between New England and Cuban Friends. He has been a servant-leader both to his monthly and yearly meeting, and conducted Bible half-hours both at New England Yearly Meeting and the Friends General Conference Gathering.

A monthly Meeting minute approved in April 2019 affirms our continued support and oversight of Benigno's traveling ministry in these terms:

"Northampton Friends Meeting unites with Benigno Sánchez-Eppler's call to travel in the ministry among Friends. The functions and activities in which he has demonstrated gifts and discipline include translating, publishing and teaching selections from the works of early Friends; interpreting at international Quaker conferences; public speaking under the direction of the Spirit; and vocal ministry in meeting for worship."

We rejoice in this opportunity to send you our love. We are confident that you will welcome Benigno and his spouse, Karen Sánchez-Eppler, also a beloved member and leader in our meeting. Karen will serve as Benigno's elder in this visit to you. We look forward to receiving news of you upon their return.

Yours in the Light,

Marciana Caplis, clerk

Endorsed by Connecticut Valley Quarterly Meeting, May 5, 2019

Sarah B. Gant, Clerk, Permanent Board
New England Yearly Meeting
approved 11 May 2019
www.fgcquaker.org/cloud/northampton-friends-meeting

Camas Friends Church was enriched by Karen's and Benigno's visit! Thank you for sharing them with us, and for his challenging + timely message.

-Matt Boswell, pastor of
Camas Friends Church

Mary Boswell

It was a joy to gather with Benigno + Karen as we shared the joy of following Jesus in the way of Friends! Thank you for releasing them to do this ministry in the northwest. *Jouaine Watson*
North Seattle Friends Church

Dear Friends in Northampton and beyond in New England YM:

Having known Benigno through FWCC, I was counting on this (new) yearly meeting to experience his ministry and presence. It was a nudge in my heart to ask him if he would be clear/relieve to come to our (Sierra-Cascades YM of Friends) annual sessions. As I write this we are having our opening plenary, with Friends saying, my heart is full of gratitude for Benigno's + Karen's first week here in the Northwest, their faithful visits to meetings + with individuals, and is full of hope for how the Spirit of Christ will unite us all this weekend, and my prayer is that we will send our blessings + love their them back to you, multiplied. Thank you so much. In Love, *Julie Papp*
West Hill Friends, SCYM, FWCC

Greetings, Friends in Northampton + New England YM!

Thank you for sending Friends Benigno + Karen to worship with us + fellowship at SCYM annual sessions. We were blessed this morning to receive the covering of the Spirit through Benigno's metaphor of a many colored quilt. He connected this to the image of the sheet being lowered down a powerfully of hope + joy offering us courage on the way. We are blessed with connections with Friends in NEYM over the years, + hope intervisitation will continue. God be with you + cover your gathering! as well. *Cherie Beck*

Co-clerk, Sierra-Cascades YM