

**Permanent Board Meeting
Held over Zoom Video Conference
January 29, 2022**

PB 22-1: Opening Worship

Friends opened with a period of worship.

PB 22-2: Clerk's Welcome

The PB Clerk opened, requesting a period of silent worship in remembrance and prayer for Friends who have died, and for Friends who have lost loved ones. The PB clerk also requested prayers for herself as she responds to the call to present the Bible Half-Hour plenary at Friends General Conference 2022.

PB 22-3: Roll Call

The recording clerk called the roll:

Present: Leslie Manning, PB Clerk; Susan Davies, PB Recording Clerk; Kimberly Allen; Peter Bishop, Deana Chase, Darcy Drayton, Hannah Zwirner Forsythe, Martin Zwirner Forsythe, Chris Gant, Beth Hansen, Ian Harrington, Frances Lightsom, Ed Mair, Jean McCandless, Christopher McCandless, Gina Nortonsmith, Carole Rein, Martha Schwope, Sara Smith, Will Taber, Bill Walkauskas, Diane Weinholtz , Donn Weinholtz, Morgan Wilson, Kathleen Wooten, Mary Zwirner;

Ex-Officio: Jeremiah Dickinson (Ministry and Counsel Interim Clerk), Scot Drysdale (Finance Clerk), Sarah Gant (Acting Secretary for Governance and Pastoral Care), Rebecca Leuchak (Sessions Clerk, Rising Presiding Clerk), Robert Murray (Treasurer), Bruce Neumann (Presiding Clerk), Nia Thomas (Acting Secretary for Programs and Administration)

Regrets: Travis Belcher, Bob O'Connor, Joyce Taylor Gibson, Anna Raddochia, Elizabeth Szatkowski, John Reuthe, Elizabeth Reuthe (Secretary's Supervisor), Aaron Sakulich, Tom Vargo (Resigned)

Visitors: Anna Hopkins, Polly Attwood, Melody Brazo, Kristina Keefe-Perry, Janet Hough, Becky Jones, Kevin Lee, Honor Woodrow, John Wojtowicz, Mey Hasbrook, Lisa Graustein, Diana White, Marian Dalton, Robb Spivey, LVM Shelton, Katie Bond, Bob Eaton, Phebe McCosker, Anna Lindo, Clarence Burley, LouAnne McDonald.

PB 22-4: Approval of December 11, 2021, PB Minutes

The minutes from the December 2021 meeting were distributed in advance documents for review. Friends raised the concern that **draft minute 21-122 PB Clerks announcements and closing comments**, included the specific comments of one person, rather than a record of "the sense of the body," and that the person's comments appeared in a section labeled "General Announcements." Friends who participated in the *Noticing Patterns-Permanent Board Debrief meeting*, (see Appended Reports for PB 22-4 and PB 22-5) held on January 8th, noted that the comments were sufficiently noteworthy to have generated nearly two hours of conversation at the Debrief meeting (see Minute PB 22-5). Other Friends clarified that minutes do in fact sometimes include an individual's specific concern, in the case where a Friend is standing aside from a decision of the Body, yet these comments were not offered in relation to any decision of the Body, and no discussion followed the comments. The Recording Clerk stated that, after consideration, the comment was included in the minutes to elicit PB's reflection on what happened. One person spoke on December 11th to express unity with the comment; no one present spoke to counter the individual's comment. There was not an objective basis to report a different sense

of the Body. The decision to include the comment in the minutes was made after consultation among the PB-RC, the PB Clerk, and the two acting General Secretaries. Other Friends noted that in today's meeting, while PB has thoroughly discussed the minutes pertaining to the Friend's comment, it has not talked about the Friend's comment itself, nor the lack of a verbal response from PB following the comment, stating it was important to include the carefully worded minute regarding the comment. This was followed by the observation that at times the customary protocols of PB meetings constrain Friends willingness to interject.

Friends approved the December 11, 2021, minutes with the following changes:

- Move the Friend's comments from the "General Announcements" section of **Draft Minute 21-122** to a "**Closing comments**" section prior to **Closing Worship**
- Ensure that these minutes, of January 29th, 2022, record a minute of exercise of the Permanent Board regarding the Friend's comments and PB's response to it.

PB 22-5: Noticing Patterns of Oppression and Faithfulness working group (NPwg) oral report of January 8, 2022, Debrief of December 11 PB Meeting (Appended Reports for PB 22-4 and PB 22-5)

The PB clerk introduced the NPwg report with the reminder that the NPwg is under the care of Permanent Board, and the work of PB and the ministry of NPwg are integral to one another. While the work of PB is enhanced by the practical experience and problem-solving skills of PB members, this work is not head work. The practice of "noticing" challenges many of us to go beyond our preferred way of addressing problems. It requires us to move from the head to the heart, and to become members one of another, in this faith community.

Polly Attwood and Melody Brazo reported orally for NPwg on the January 8th NPwg debrief of the December 11, 2021, PB meeting. A general description of the PB Debrief Practice is in the Appendix. Polly and Melody noted the faithfulness of PB in together holding this *noticing patterns of oppression and faithfulness* practice and engaging with it, strengthened by faith in the Living Spirit, in each other, and in ourselves. Twenty-four Friends shared and prayed from their hearts on January 8, 2022, reflecting on their experience of the close of the December 11, 2021, PB meeting.

The constraints on speaking time at the debrief meeting, requested by the facilitators to invite equity of voice, challenged some Friends. Friends also noted their discomfort with the particular silence experienced at the close of the December 11 PB meeting and reflected on the implications of silences in general. They wondered whether the silence denoted reticence due to unsettled or resistant feelings, or if it might have been an indication of deepening reflection and prayers for guidance. They asked, "How do we learn to stay with each other in order to listen with humility and honesty, and engage lovingly in places where we disagree, with the hope of understanding what Friends are saying?" Many Friends agreed that they would rather see a response of resistance than of apathy.

Polly and Melody concluded by noting that the work of Noticing Patterns of Oppression and Faithfulness is one part of a process of deeper change work for the beloved community God is calling into being. Many people have never experienced any spaces where equity and justice are prevailing norms, therefore loss of the familiar may be the overwhelming feeling. The effect of a culture of domination of some groups over others is to blunt everyone's imaginations so we cannot see what *could* be. Through this practice we are trying to heal from that damage. A committee can support, enlighten, and love you to pieces, but no committee can do a person's, a group's, or a YM's spiritual work by itself. The process requires both individual and corporate engagement, and an on-going commitment to actions that co-create a community, and an organization, where people do not feel they are dismissed because of who they are. We are an imperfect group of humans. NPwg trusts that everybody who is showing up is doing so with the best of intentions. The more Friends understand the noticing practice as one part of a set of

resources and tools needed to live into a larger vision of change, the more the YM collectively and individually will deepen into, listen, and embody the transformation God is calling us into.

In response to the report, Friends noted that a reluctance to speak may be because they are still sorting things out, or they may be expecting the clerk to interrupt troubling behaviors, though Friends affirmed that the work of noticing belongs to everyone. Desire for comportment with usual practices of corporate discernment may also constrain Friends from interrupting troubling patterns. Some Friends admitted to confusion about how to recognize “bad” patterns of Empire, asking if that means we should discourage such commonly valued behaviors as competence, objectivity, meritocracy? Clearer explanations are needed to clarify what are the patterns of Empire we are seeking to change. A Friend wondered whether we are perhaps groping for stand-ins to talk about things like “sin”? The comment expressed on December 11 was deeply wounding to some Friends. The injury is so real when oppressive behaviors are inflicted that for some people it is not possible to respond. Many Friends lifted up their thanks and gratitude for the work of NPwg and expressed regret at missed opportunities to celebrate good work that helps all of us.

PB 22-6: Friends Camp Committee Financial Handbook (Handbook appended)

Robb Spivey reported as Friends Camp (FC) Treasurer, explaining that 2 years ago FC had its first ever financial review by an accounting firm. The firm noted a deficiency in the lack of a financial handbook. FC has modeled their resulting FC Financial Handbook on the existing YM Operating Division Financial Handbook. The FC Financial Handbook submitted for approval at this PB meeting was approved by the FC committee on January 22, 2022, and the FC Treasurer is now requesting approval by PB. The document includes both policy and procedural guidance. Matters of procedure can be approved by FC at any time. Matters of policy must be approved by FC, YM, and PB. Understanding that this is a living document that is likely to change, Friends expressed gratitude for the Committee’s diligence, and its excellent work.

Friends approved the Friends Camp Financial Handbook, with the request that the FC Committee consider the following changes:

- Clarify in the document what guidance is “policy” and what is “procedure”
- Clarify duration of document retention and document destruction requirements, in consultation with the YM Operating Division Financial Handbook committee.

PB 22-7: NEYM Finance Committee Minute (proposed amendments to the NEYM Financial Handbook are appended)

The PB clerk called for questions, or anyone wishing to speak in opposition to the proposal. None were offered.

Friends approved the amendments

PB 22-8: Ministry Transition Team Report (report appended)

Jeremiah Dickinson reported that the Ministry Transition Team (MT Team) has been charged with seeking new understandings of how to care for spiritual life and ministry in NEYM. The appended report describes 3 YM-wide gatherings designed to reflect on ministry and spiritual life in the YM. The MT Team is now examining ministry and counsel’s many familiar, former areas of focus in New England Yearly Meeting, aspiring to be open to new possibilities for how to offer spiritual care, beyond traditional conceptions of M&C’s roles. The MT Team seeks to engage monthly meetings and individuals in this endeavor, as they consider how to create a shared vision for the spiritual nurture of the YM going forward.

PB 22-8: Breakout Session for small group discussions about ministry transition

PB 22-9: Nominating Committee Report (report appended)

Honor Woodrow reported for the Nominating Committee, beginning with a recent development, included as an addendum to the PB advance documents. Due to the immediacy of the work of planning Sessions 2022 the Nominating Committee requested:

For approval-

Phil Veatch, Fresh Pond MM, for Sessions Clerk, to start immediately, filling out the end of Rebecca Leuchak's term as Sessions Clerk, and continuing for a full term. Friends expressed deep appreciation to Rebecca Leuchak for her steadfast attention to Sessions work. She is now released from that work as she transitions to rising Presiding Clerk.

Friends approved

Second reading (first reading in Advance Documents)

For Legacy Gift Committee: Lori Martin, New Haven Friends Meeting, class of 2023

Friends Approved

For clarification:

- For Puente de Amigos: Maxine Schmidt, Northampton Meeting for class of 2022, was approved in 2021 but the committee had too many members at that time. Asking PB to re-affirm Maxine Schmidt's approval.

Friends Approved

- For Permanent Board: Bill Waukaskas is continuing for 1 more year, in his 2nd term, Class of 2022

Friends Approved

- For Youth Ministries Committee- Jessica Eller, Portland Friends Meeting, Class of 2024;

Friends Approved

Leslie Manning clarified that, as PB Clerk, she and the Presiding Clerk are responsible for naming the Naming Committee which will present names for the Nominating Committee. She asked for prayers for that work. She also requested prayers for former PB member Tom Vargo, stating that he has stepped down from Permanent Board, and he has stated, in his resignation letter, that he is unlikely to accept further opportunities for service in NEYM.

PB 22-10: Presiding Clerk's Report (report appended)

Bruce Neumann, Presiding Clerk, opened his report by saying after two years of pandemic, we need more joy, more moments of grace, and the joy of connection to the divine. We cannot predict or control when it happens, but by being open and expectant we increase the likelihood of the experience. He shared several updates:

Letter of Apology – The committee is moving carefully with this work. The Presiding Clerk noted that putting the apology in the envelope feels like a sacred act. The Right Relationship resource group is gathering gifts to bring to their meetings with the tribes and a retreat is planned for the group of emissaries prior to meeting with the tribes.

Letter to FUM Board – The Presiding Clerk has sent a letter to the FUM Board requesting a change to the language in the personnel policy, and receipt has been acknowledged by the clerk of the FUM Board. The current language and policy have been the source of much pain in New England for many years. In his response the clerk of the Board stated he intended to call a meeting of the executive committee to consider how to respond.

PB 22-11: Yearly Meeting Acting Secretaries' Report to Permanent Board (report appended)

Nia Thomas, Acting Secretary for Programs and Administration, provided updates on health and safety considerations for YM-sponsored in-person events, and shared a preliminary proposal to increase youth and family participation: for all children and youth to participate in Sessions free-of-charge this year. Nia next reported on a draft Forms of Service Map and invited feedback on the tool. The Forms of Service Map outlines each form of service within NEYM (Standing Committee, Working Group, etc.), why it exists, how members are called to service and naming how long they serve, what the group's foundational documents are (Purpose Procedure and Composition or Charge, etc.) and who it reports to, when and how. Yearly Meeting Secretary Noah Merrill will return from sabbatical in two weeks and Nia asked for Friends to allow him the time to address urgent and important concerns.

Sarah Gant, Acting Secretary for Governance and Pastoral Care, next expressed gratitude for holding Noah Merrill while he stepped back for rest and spiritual refreshment. Sarah stated it will take many hands to rebuild from the separation caused by the pandemic. Sarah invited everyone to bring positive, creative energy to that healing.

The PB clerk expressed sincere appreciation to Nia and Sarah during Noah's sabbatical. She noted they are models of faithfulness, compassion and clarity of purpose and we are deeply moved and appreciative that they were both clear to share their gifts in this way.

22-12: Update to Permanent Board on the Anti-Racism Consultation Work Group under our care

The PB Clerk reported that the following Friends have been named to serve on the planning group for the anti-racism consultation: Melody Brazo, Fresh Pond FM, LVM Shelton, Plainfield FM, Becky Jones, Northampton FM, Kristina Keefe-Perry, Fresh Pond FM and Three Rivers Worship Group, Morgan Wilson, Framingham FM, and the PB Clerk, *ex officio* Durham FM. The PB Clerk was authorized by the Permanent Board to name Friends to this working group. The PB Clerk asked for PB to accept these names and to endorse the work of this group going forward.

Friends accepted the names and endorsed the work.

22-13: Travel Minutes from Salem Quarter

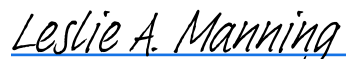
The PB received a travel minute for Mary Hopkins to attend Cuba Yearly Meeting, 2022.

Will Taber, of Salem Quarter, celebrated Mary Hopkins' dedication to the concern for Cuban Friends.

Friends approved Mary Hopkins' travel minute

22-14: Closing Worship

Respectfully submitted,



Leslie A. Manning (May 24, 2022 11:34 EDT)

Leslie Manning, Clerk

Debrief practice of Permanent Board and Noticing Patterns of Oppression and Faithfulness working group

Since Dec 2020, the Permanent Board and the work group under its care, Noticing Patterns of Oppression and Faithfulness, have gathered for open debriefs following every PB meeting. These debriefs create space where Friends reflect on the Noticing Practice of the prior PB Meeting, including further unpacking of noticings at the most recent PB meeting, exploring additional noticings related to the prior PB meeting, and/or raising questions and deepening learning about the Noticing Practice.

Given what unfolded at the end of the Dec 11 PB meeting and the limits of time to engage what arose, the clerks of PB and NPWG discerned that in care for all who attended the Dec 11 PB meeting, the Jan 8 Debrief would focus on further reflection, noticings, and questions arising out of the close of the Dec 11 PB meeting. That Jan 8 debrief occurred via Zoom and was attended by 24 Friends. Further discussion of December 11, 2021, PB meeting occurred at the January 29, 2022, PB meeting, in the context of approval of the December 11 PB minutes

The debrief of the January 29, 2022, PB meeting occurred on February 7, 2022

New England Yearly Meeting of Friends Friends Camp Financial Handbook

January 6, 2022

Approved by Friends Camp Committee January 22, 2022

Approved by NEYM Permanent Board <Date>

This handbook was developed by the Friends Camp Finance Sub-Committee in 2020-2022. Members included Robb Spivey (Camp Treasurer and Camp Finance Committee Clerk), Deirdre McClure, Kate Monahan, Sam Gant, John Reuthe (Camp Committee Clerk, ex-officio), and Anna Hopkins (Camp Director, ex-officio).

The master copy of the current version of this handbook will be maintained in the Friends Camp digital files and forwarded to NEYM to be posted on the NEYM web site.

Matters of procedure may be amended at any time through approval of the Friends Camp Committee. Amendments concerning matters of policy must be approved by both the Friends Camp Committee and the NEYM Permanent Board.

Table of Contents

1. Introduction	1
2. Financial Overview	2
2.1. <i>Fiscal Year</i>	2
2.2. <i>Accounting System</i>	2
3. Financial Organization Components	2
3.1. <i>Camp Director</i>	3
3.2. <i>Camp Treasurer</i>	3
3.3. <i>Consulting Accountant</i>	4
3.4. <i>Finance Sub-Committee</i>	4
3.5. <i>Development Sub-Committee</i>	5
3.6. <i>Buildings and Grounds Sub-Committee</i>	5
4. Balance Sheet Accounts	5
4.1. <i>Assets</i>	5
4.1.1. <i>Current Assets</i>	5
4.1.2. <i>Long-term Assets</i>	7
4.1.3. <i>Investment Accounts</i>	8
4.2. <i>Liabilities</i>	9
4.2.1. <i>Short-term Liabilities</i>	9
4.2.2. <i>Long-term Liabilities</i>	9
4.3. <i>Net Assets</i>	9
5. Funds Management	10
5.1. <i>Unrestricted Funds</i>	10
5.2. <i>Restricted Funds</i>	10
5.2.1. <i>Permanently Restricted Funds</i>	11
5.2.2. <i>Temporarily Restricted Funds</i>	11
5.3. <i>Board Designated Funds</i>	12
6. General Fund Income	12
6.1. <i>Camper Tuition Fees and General Camperships</i>	12
6.2. <i>Contributions</i>	13

6.2.1.	<i>General Contributions</i>	13
6.2.2.	<i>Restricted Contributions</i>	13
6.2.3.	<i>Pledges</i>	14
6.2.4.	<i>Contributions of Securities</i>	14
6.2.5.	<i>In-kind Contributions</i>	14
6.3.	<i>Off-season rentals</i>	14
6.4.	<i>Merchandise sales</i>	15
6.5.	<i>Interest and investment income</i>	15
6.6.	<i>Income Budget Overruns</i>	15
7.	General Fund Expenditures	15
7.1.	<i>Capital Expenditures</i>	15
7.2.	<i>Operating Expenses</i>	16
7.2.1.	<i>Payroll</i>	16
7.2.2.	<i>Benefits</i>	16
7.2.3.	<i>Reimbursement of Directors' Expenses</i>	16
7.2.4.	<i>Depreciation</i>	17
7.3.	<i>Expense Budget Overruns</i>	17
8.	Budget Process	17
8.1.	<i>Overview</i>	17
8.2.	<i>Budget calendar</i>	17
8.3.	<i>Budget Revisions</i>	18
9.	Financial Reporting	18
9.1.	<i>Interim reports</i>	18
9.2.	<i>Final reports</i>	18
10.	Tax Considerations	19
10.1.	<i>Income tax</i>	19
10.2.	<i>Sales and lodging tax</i>	19
10.3.	<i>Unemployment tax</i>	19
10.4.	<i>Sales tax on purchases</i>	19
11.	Reviews and Audits	19
11.1.	<i>Internal Reviews</i>	19

11.1.1.	<i>Interim review</i>	19
11.1.2.	<i>End-of-year review</i>	20
11.2.	<i>External Reviews</i>	20
12.	Miscellaneous Financial Policies	20
12.1.	<i>Files Maintenance</i>	20
12.2.	<i>Contribution Acknowledgments</i>	21
12.3.	<i>Unrelated Business Activity</i>	21
12.4.	<i>Contracted Services</i>	21
12.5.	<i>Reserves</i>	21
12.6.	<i>Sub-Committee Budgets</i>	22
12.7.	<i>Termination of Camp Activities</i>	22
13.	Appendix 1 - Camp Governance Report Section 7	22
14.	Appendix 2 - Consulting Accountant Duties	24
15.	Appendix 3 - Potential Financial Review Tasks	25
16.	Appendix 4 - Records Retention Policy	26
17.	Appendix 5 - Glossary of Terms	28

1. Introduction

Friends Camp, located in South China, Maine, is an overnight summer camp offering programs for children and teens ages seven through seventeen. It operates as a semi-autonomous arm of the New England Yearly Meeting of Friends (NEYM) and is guided by a Friends Camp Committee. Programs are created and run by a full-time Camp Director, who manages both year-round and seasonal employees. The Camp Director reports to the Camp Committee. The Camp Committee, in turn, is responsible to NEYM for the stewardship of the Camp – both its programs and its physical plant.

A Friends Camp Governance Report has been developed and adopted by NEYM that sets overall expectations and controls regarding the Camp. Chapter 7 of that document addresses certain matters related to budgeting, financial reporting and fiscal controls. It is reproduced here in Appendix 1.

The purpose of this handbook is to augment the Governance Report, providing more detail concerning financial-related procedures and controls for Camp operations. It includes both policies and procedures. This is a living document and is expected to be updated and revised as more experience is gained. Procedural and detail changes can be made at any time and approved by the Camp Committee; policy changes will be approved by NEYM Permanent Board as appropriate.

There is also a separate manual, the Bookkeeping Handbook, kept in the Friends Camp financial files, frequently updated by the Camp Director in consultation with the Camp Treasurer, which addresses specific bookkeeping procedures. The Camp Director, Camp Treasurer, and Camp Committee Clerk have access to the Friends Camp digital financial files, and additional access can be granted as needed.

2. Financial Overview

2.1. Fiscal Year

The fiscal year for Friends Camp runs from October 1 through September 30.

2.2. Accounting System

Friends Camp reports its financial activities using the accrual method. Accordingly, the values of plant assets are reported and depreciated over time. Accounts receivable and accounts payable are reported at the time formal financial statements are issued.

This is a marked change from the near past, in which the Camp operated on a so-called modified cash basis, and from the more distant past, when the Camp operated strictly on a cash basis.

The Camp is striving to bring its reporting into conformance with Generally Accepted Accounting Principles (GAAP) standards as much as practicable. This is an on-going process, which has resulted in an evolution of reporting formats. The goal is to establish a stable configuration of financial statements, allowing for direct comparisons of fiscal activities and positions from one year to the next.

3. Financial Organization Components

Seven individuals and groups are collectively responsible for the Friends Camp financials. These groups, listed below, work together under the umbrella of the all-volunteer Friends Camp Committee in order to ensure the sustainability and integrity of the Camp's finances.

- Camp Director
- Camp Treasurer
- Consulting Accountant
- Finance Sub-Committee
- Development Sub-Committee
- Buildings and Grounds Sub-Committee
- Accounting Firm Responsible for Triennial Financial Review

3.1. Camp Director

Financial responsibilities of the Camp Director include:

- Preparation, in consultation with the Camp Treasurer, of the annual proposed Camp operating and capital budgets
- Regular reporting on financial standing throughout the fiscal year to stakeholders including Camp Committee Clerk, Camp Treasurer, NEYM Finance Committee Clerk, and NEYM General Secretary
- Calculation of proposed Camp tuition rates
- Calculation of pay scales for all additional Camp staff
- Fundraising, in consultation with the development committee, for both operations and capital projects
- Identification of potential grant sources and preparation of grant proposals
- Maintenance of database of camper fees received and due
- Processing incoming payments
- Authorizing and processing outgoing payments, including payroll, and signing checks.
- Entering transactions in the Camp's accounting software

The Camp Director may delegate certain day-to-day bookkeeping chores to an Assistant Director or to a supervised Office Manager.

3.2. Camp Treasurer

The overall responsibilities of the volunteer Camp Treasurer are outlined in the Friends Camp Governance Report. The Camp Treasurer is appointed by the Camp Committee and is supervised by Camp Committee Clerk.

In addition, the Camp Treasurer:

- Consults with the Camp Director, as requested, on financial procedural matters
- Is responsible, in consultation with the Camp Director, for the organization of the chart of accounts
- Is responsible for producing financial reports

- Reviews accounting system entries to ensure they are appropriate and correctly allocated to the proper accounts prior to any formal financial reporting
- Prepares the annual financial reports and transmits these to Permanent Board and to the NEYM Operating Division for publication upon acceptance by the Camp Committee
- Coordinates the triennial independent accounting review

3.3. Consulting Accountant

A paid professional accountant, as selected by the Camp Director and Camp Treasurer, is retained for the following duties:

- Monthly reconciliation of the Camp's checking and savings account statements
- Preparation of the annual depreciation schedules
- Consultation concerning any accounting matters which may arise that are beyond the expertise of the Camp Director and Camp Treasurer.

Having the Consulting Accountant reconcile the bank statements provides an additional comfort level of having at least a cursory timely and independent review of bookkeeping entries.

The Consulting Accountant is granted access to the accounting software and permission to make any necessary correcting entries. They will report any such changes to the Camp Director and Camp Treasurer.

See Appendix 2 for specific duties of the Consulting Accountant.

3.4. Finance Sub-Committee

The Camp Finance Sub-Committee, clerked by the Camp Treasurer, provides consultation and support to the Camp Director and Camp Treasurer concerning the financial policies and structure of the Camp.

The Finance Sub-Committee reviews, revises as necessary, and approves the proposed annual operating and capital budgets before they are presented to the full Camp Committee for action.

As clerk of the Finance Sub-Committee, the Camp Treasurer is responsible for forwarding minutes of Finance Sub-Committee meetings to the clerk of the Camp Committee.

3.5. Development Sub-Committee

The Camp Development Sub-Committee, in coordination with the Camp Director, is charged with identifying and pursuing financial support for the Camp outside of camper fees and rental groups, as necessary to maintain the financial health of the Camp.

The Camp Director and Development Sub-committee working together are authorized to conduct fundraising for operations and projects approved by the Friends Camp Committee specifically related to the business of Friends Camp. Whenever possible, care should be taken to foster collaboration between Friends Camp and the NEYM Operating Division when initiating new fundraising drives.

3.6. Buildings and Grounds Sub-Committee

An overview of the Camp Buildings and Grounds Sub-Committee is stated in the Friends Camp Governance Report.

The Buildings and Grounds Sub-Committee assists the Camp Director in identifying short-term repair needs, the costs of which are covered by the annual operating budget.

In support of the annual budget process, the Buildings and Grounds Sub-Committee, in consultation with the Camp Director, also prepares a three- to five-year plan of proposed capital improvement projects, prioritized by need, with estimated costing for each. The Camp Director, in consultation with the Camp Treasurer, prepares a proposed annual capital budget, determining which of the priorities can be realistically funded that year, and identifying anticipated sources of funding.

4. Balance Sheet Accounts

Following is a summary of the various accounts reported on the annual statement of financial position, along with controls which have been implemented.

4.1. Assets

On behalf of NEYM, Friends Camp manages a variety of assets related to the operation of the Camp. This section presents the various classes of assets and applicable policies.

4.1.1. Current Assets

Current assets may include:

- Checking accounts. Used for day-to-day deposits and withdrawals.
- Savings and money market accounts. Used for holding cash not needed in the short-term, in order to realize a better return
- Certificates of deposit. Used for holding cash not needed for the duration of the term of the certificate
- Petty cash. Kept at the office during the summer and used for minor purchases. Unused amounts are returned to the checking account at the end of the Camp season
- Accounts receivable. Used to track obligations due the Camp, not yet received
- Short-term investment fund accounts – see "Investment Accounts" below

4.1.1.1. Account Signers

Each year the NEYM Finance Committee presents to Sessions a bank resolutions minute for approval. This minute includes four standard items related to the Camp for the ensuing year:

- Appointment of the Camp Treasurer
- Authorization of the Camp Director and the Camp Treasurer to open and close bank accounts in the name of Friends Camp
- Authorization of the Camp Director, the Camp Treasurer and the Camp Clerk as individual signers for the Camp bank accounts
- Requirement of signatures from two of the three authorized signers for checks in excess of \$10,000

This minute can be presented to banks as needed to verify the authority to open and close accounts in the name of Friends Camp and to sign checks.

Approval of this financial handbook by Permanent Board grants authorized Friends Camp account signers the authority individually to make electronic payments of expenses in excess of \$10,000, provided the payments fall within budgetary constraints.

Transfers between Camp bank accounts or to an account of the NEYM Operating Division may be made at any time without a dollar limit by any single authorized Camp signer.

It is incumbent upon any authorized check signer to verify an expense falls within the limits of the approved operating or capital budget before issuing a check or making an electronic payment.

The Friends Camp Assistant Director and Office Manager are not authorized to sign checks or transfer funds. They may make electronic payments under direct instruction from the Camp Director. Payments over \$10,000 need separate written authorization from the Camp Director.

4.1.2. Long-term Assets

4.1.2.1. Long-term Investment Fund Accounts

See "Investment Accounts" below.

4.1.2.2. Land

The land utilized for the Camp's programs comprises numerous parcels, acquired at various times. The land is titled in the name of NEYM and managed by the Friends Camp Committee. For the bulk of the land, there are no records of the acquisition cost. Those parcels are carried on the books at the value assessed by the Town of China. The amount is updated whenever the Town conducts a revaluation. This is an intentional departure from GAAP, which would require the land to be valued on the books at acquisition cost. Applying a valuation based only on the acquisition cost records available would result in an extreme underreporting of the cost basis. The Camp Committee has determined it is in the interest of the Camp to report a more realistic view of the value of the land in its care.

Land is not depreciated.

The Camp Committee is not permitted to buy or sell land, to accept the gift of land, or to mortgage property without the approval of NEYM.

4.1.2.3. Land Improvements

Improvements may be made to the Camp's (NEYM's) land holdings in accordance with a capital improvement plan approved by the Camp Committee. Land holdings include not only land titled in the name of NEYM, but land of others in which NEYM has legal rights, such as the private road leading from U.S. Route 202 to the Camp's waterfront property.

Land improvements are depreciated in accordance with an itemized depreciation schedule prepared by the Camp's Consulting Accountant.

4.1.2.4. Buildings

The Camp Committee is responsible for the maintenance of the many buildings used for the programs of the Camp. Buildings are constructed, refurbished and removed, in accordance with a capital improvement plan approved by the Camp Committee, as necessary to meet the operational needs of the Camp.

The Camp Committee has the authority to make decisions concerning the construction, maintenance, and modification of buildings on the Camp property. The Camp Committee likewise has the authority to make decisions concerning the removal of buildings no longer useful to its purposes, with the exception of the meeting house. Any changes to the integrity of the meeting house or a decision to remove it would require the approval of Permanent Board.

There are no records of the original cost for many of the buildings. These buildings are carried on the books at value assessed by the Town of China for the reasons stated above for land.

Buildings are depreciated in accordance with an itemized depreciation schedule prepared by the Camp's Consulting Accountant.

4.1.2.5. Furniture, Fixtures and Equipment

The Camp acquires and maintains furniture, fixtures and equipment (FFE) necessary for its operations, in accordance with a capital improvement plan approved by the Camp Committee, ranging from water filtration equipment to a commercial dishwasher to a tractor. The Camp Committee has the authority to make decisions concerning the acquisition and disposal of FFE assets.

The Camp considers only outlays over \$1,000 per item as capital expenditures. This threshold, although arbitrary, has been established to balance simplicity in bookkeeping with tracking valuable assets over time. The threshold could be adjusted in the future.

FFE items are depreciated in accordance with an itemized depreciation schedule prepared by the Camp's Consulting Accountant.

4.1.2.6. Vehicles

Vehicles may be acquired in accordance with a capital improvement plan approved by the Camp Committee.

Vehicles are depreciated in accordance with an itemized depreciation schedule prepared by the Camp's Consulting Accountant.

4.1.3. Investment Accounts

With the approval of the Friends Camp Committee, the Camp Treasurer may open and close uninsured, professionally managed fund accounts for the investment of restricted funds and of cash reserves in excess of current operational needs, for the purpose of realizing a better return. Transfers between such investment accounts and Camp bank accounts may be made at any time without a dollar limit by any single authorized Camp signer, in accordance with financial needs and any restrictions placed on said investment accounts.

The Camp Treasurer will endeavor to identify and propose investment vehicles which will apply the Camp's assets as much as possible in accordance with Quaker principles.

4.2. Liabilities

Liability accounts are used to track obligations of the Camp, not yet paid. Note that unapplied camper tuition receipts are booked as a liability if they carry over beyond the end of the fiscal year or if a formal financial statement is produced before the end of the fiscal year.

4.2.1. Short-term Liabilities

These are generally minimal. They include such obligations such as tax collected on lodging rentals and on the sale of merchandise, payable to the State of Maine, which are resolved through quarterly reporting and remittance. Short-term liabilities are a normal occurrence in the conduct of business. They are approved and managed by the Camp Director.

4.2.2. Long-term Liabilities

Long-term liabilities are ones that are expected to carry over more than a year. Examples of long-term liabilities may include mortgages on land or buildings, or long-term loans.

The incurrence of any long-term liability must be approved in advance by the Camp Committee.

4.3. Net Assets

Net assets include:

- Unrestricted net assets. These are the retained earnings the Camp has accumulated which are free from any donor or board restrictions on use. They include both liquid assets (e.g. bank accounts) and non-liquid assets (e.g. long-term investments and plant assets).
- Restricted net assets. These are assets (funds) held by the Camp, the uses of which have been restricted to specific purposes by donors, the Camp Committee or NEYM. See the section below on Funds.
- Valuation adjustments. These are values which have been applied to augment the known acquisition costs of land and buildings to bring the total reported value to assessed value. See the sections above on Land and Buildings.
- Unrealized investment gains. Each calendar quarter, the NEYM Pooled Funds reports the change in market value applicable to each constituent's investment. No

breakdown is provided to show how much of this change is due to realized income, investment expenses and/or unrealized gains in the value of securities held, although this is subject to change.

5. Funds Management

The Camp receives income through several sources, as described below, which require differing accounting methods.

5.1. Unrestricted Funds

Unrestricted funds, also known as the general fund, are generated through camper tuition, merchandise sales, rentals, interest and investment income, and contributions received for the general support of the Camp. Receipts are recorded as operating income in the general fund. All moneys received by the Camp are assigned to the general fund unless otherwise specified by the payor.

5.2. Restricted Funds

Contributions may be received by Friends Camp which have restrictions on their use. Moneys received for restricted funds may either be commingled with the unrestricted funds (with bookkeeping practices employed to ensure each restricted fund is tracked and reported separately from unrestricted funds and used for only the purposes specified) or deposited into dedicated accounts, at the discretion of the Camp Treasurer. The annual activity in each restricted fund is reported separately from the general fund.

The Friends Camp Committee will review with caution all offers from donors which would create new restricted funds, accepting only those which meet the needs of the Camp and for which the restrictions are not overly onerous.

Fund receipts are booked as income to the appropriate fund account and not released to operating income in the general fund until the moneys are used for the purposes specified. If it is determined by the Camp Director or Camp Treasurer that moneys will not be used for their intended purposes within the scope of the donor's stated intention, the donor(s) must be contacted and informed. If arrangements cannot be made to release the constraints, the moneys must be returned to the donor(s). The Camp Director is responsible for ensuring restricted funds are spent only in accordance with their constraints, with oversight from the Camp Treasurer.

Funds received as gifts with restrictions attached to their use can be categorized as follows.

5.2.1. Permanently Restricted Funds

These are endowment funds, in which the donated principal cannot be spent. Only the income earned by the gift can be used, which may be for either general or specified purposes depending on the terms of the gift.

The creation of any permanently restricted fund accounts and the acceptance of an initial contribution into a restricted fund must be approved by Permanent Board or NEYM Sessions. Additional contributions to an approved permanently restricted fund may be accepted by the Camp Director or Camp Treasurer unless barred by action of NEYM or the Camp Committee.

5.2.2. Temporarily Restricted Funds

The creation of any temporarily restricted fund account and the acceptance of an initial contribution into a restricted fund must be approved by the Camp Committee. Additional contributions to an approved temporarily restricted fund may be accepted by the Camp Director or Camp Treasurer unless barred by action of the Camp Committee.

In some cases, moneys received into temporarily restricted funds are expended entirely within the year of receipt. In other cases, unexpended receipts may be carried over for use in future years, unless otherwise prohibited by the donor.

Temporarily restricted funds are divided into two classes:

5.2.2.1. Donor Restricted

These funds are ones in which the individual donors have limited the expenditures to specific uses. Examples of donor restricted funds include:

- Capital Fund
- Camper Scholarship Fund
- Codman Academy Fund
- One Child at a Time Fund
- Level Ground Fund

The creation of additional donor restricted funds is generally discouraged by the Camp Committee, as such funds increase the complexity of bookkeeping and financial reporting, and because restrictions can prevent the Camp Committee from directing moneys on hand to its highest priorities.

5.2.2.2. Grants

Grants received by the Camp are similar to donor-restricted funds, but are the result of an application by the Camp to an organization to fund a particular project.

Applications for grants must be approved by the Camp Committee and by the Yearly Meeting Secretary. The Camp Director prepares and submits the applications, with consultation or assistance from the Development Committee. The Development Committee can also prepare and/or submit applications if so tasked by the Camp Committee.

Depending on the terms of the particular grant, grant money may expire after a specified period of time if not used. The Camp Director is responsible for ensuring grant moneys are employed within any time limitations, under supervision of the Camp Treasurer.

5.3 Board Designated Funds

The Camp Committee (the "board") has the option of restricting the use of any moneys received to specific purposes. The Camp Committee can also lift these restrictions at any time.

6. General Fund Income

Income to Friends Camp may be received by a variety of payment types, including cash, check, credit card or electronic transfer. Receipts of income may be accepted by any authorized account signer and deposited by the same or by a designated Assistant Director or Office Manager.

General fund income is reported on the annual Statement of Activities.

Income accounts are occasionally added, modified and/or removed by the Camp Director and Camp Treasurer to best suit the needs of analyzing and reporting financial activity. Basic categories include tuition income, contributions, and other income sources (merchandise sales, rentals, etc.).

6.1. Camper Tuition Fees and General Camperships

Tuition levels are proposed annually by the Camp Director and must be approved by the Camp Committee.

Typically starting in the fall, the Camp Director accepts tuition deposits from camper families to secure their place in the following summer's camp sessions. The current policy (as of January 6, 2022) for tuition payments is as follows:

When registering campers, a tuition deposit of \$300 is due per camper session (\$150 for one-week sessions). For families applying for campership funds, the tuition

deposit is \$100 (\$50 for one-week sessions). The deposit is refundable, less a \$50 service fee, if requested no later than the end of the day April 1.

Full tuition for all camp sessions is due by the end of the day June 1. If full tuition is not received by that date (less any campership awarded), campers may lose their reserved places unless alternative arrangements have been made with the Camp director in advance.

Camper fees received in excess of the deposit can be refunded if a camper withdraws from a session, but the request must be made no later than thirty days in advance of the start of the session, except in exceptional circumstances as determined by the Camp Director. If a camper withdraws after the beginning of the session for any reason, including homesickness, illness, injury, or dismissal, the tuition is not refundable.

The Camp Director is responsible for implementing this policy, using their discretion in the case of special circumstances, and is authorized to make minor changes to dates and amounts in order to best apply a reasonable policy. The specifics of this policy will be reviewed periodically by the camp committee and updated as needed.

The Camp Director has the discretion to award camperships either from moneys on hand in an appropriate restricted fund or from the general fund. Camperships awarded from the general fund are in essence discounts and represent a loss of potential revenue to the Camp. As part of the annual budgeting process, the Camp Committee sets a maximum level of general campership funds the Camp Director is authorized to award.

The Camp Director is responsible for ensuring all fees received from camper families are properly allocated and tracked, using a camper registration platform for bookkeeping in addition to our regular accounting software. At the end of the fiscal year, the Camp Director will confirm that the two systems reconcile and confirm this with the Camp Treasurer.

Tuition received is not formally booked as income until the camp session commences.

6.2. Contributions

6.2.1. General Contributions

General contributions for the operation of the Camp may be accepted at any time and will be credited to general fund income upon receipt.

6.2.2. Restricted Contributions

Restricted contributions may be accepted only to funds approved by the Camp Committee and only in accordance with the terms of the restricted fund. See the section above on Fund Management.

6.2.3. Pledges

Friends Camp does not currently have a contributor pledge mechanism. If desired in the future, one would need to be approved by the Camp Committee.

6.2.4. Contributions of Securities

Friends Camp does not accept the contribution of securities directly. Individuals wishing to make a gift of securities to Friends Camp may do so by making a gift to the NEYM Operating Division, earmarked for the Camp. NEYM will instruct its broker to sell the securities and then transfer the net proceeds to the Camp.

6.2.5. In-kind Contributions

From time to time, the Camp may receive in-kind contributions in the form of goods, services or volunteer time. Such in-kind contributions will be valued at the best estimate of fair market value, either determined directly by the Treasurer or suggested by the donor or Camp Director and determined to be reasonable by the Treasurer.

Offers of in-kind contributions to the Camp will be evaluated by the Camp Director in relation to the Camp's mission and needs and in terms of any constraints the donor may wish to place on the contribution; they will be either accepted or declined accordingly.

To minimize the burden of accounting for in-kind contributions, contributions received from one donor in one transaction valued at less than \$1,000 will not be recorded in the books.

In-kind contributions received from one donor in one transaction valued at \$1,000 or more will be booked as in-kind contribution income. A corresponding expense entry will be made in the appropriate account.

In-kind contributions offered to the Camp valued in excess of \$10,000 must be approved by the Camp Committee.

6.3. Off-season rentals

Friends Camp will occasionally make its facilities available to outside groups which are compatible with our mission. The Camp Director sets the rental rates and coordinates any staff and services required.

Lodging tax is collected and remitted to the State of Maine in accordance with Maine law.

6.4. *Merchandise sales*

The Camp makes merchandise available to campers and supporters. Sales tax is collected and remitted to the State of Maine in accordance with Maine law.

6.5. *Interest and investment income*

The Camp receives income on the bank accounts and investments described above in the section on Assets.

6.6. *Income Budget Overruns*

Income overruns are looked upon with favor, as they contribute to the Camp's goal of maintaining an adequate reserve level.

See section on Budget Process below.

7. *General Fund Expenditures*

Invoices for expenditures anticipated in the budget are reviewed, authorized and paid by the Camp Director. In addition, any authorized bank signer may also pay expenses as necessary for the operation of the Camp in accordance with the budget and with appropriate notification to the Camp Director. The Camp Director will consult with the Camp Treasurer regarding significant unanticipated expenses. See the section above on Assets and the section below on Budgets.

There are normally two types of expenditures for the Camp: capital expenditures and operating expenses.

7.1. *Capital Expenditures*

Capital expenditures are paid in accordance with the approved annual capital budget and include purchases of land, construction of buildings, major renovations to buildings, and the purchase of equipment and vehicles. See the section above on Assets and the section below on Budgets.

Capital expenditures do not appear as expenses on the annual Statement of Activities, but rather as increases to assets on the Statement of Financial Position.

7.2. Operating Expenses

Operating expenses are paid in accordance with the approved annual operating budget. See the section below on Budgets.

Operating expenses are reported on the annual Statement of Functional Expenses, separated into the categories of Programs, Management & Administration, and Fundraising, then summarized on the annual Statement of Activities.

Expense accounts are occasionally added, modified and/or removed by the Camp Director and Camp Treasurer to best suit the needs of analyzing and reporting financial activity.

Following are some expense items of note.

7.2.1. Payroll

Friends Camp uses a payroll service selected by the NEYM Operating Division, which issues payments to Camp employees in accordance with direction received from the Camp Director. The payroll service is responsible for forwarding payroll taxes withheld and payroll tax expense to the appropriate federal and state government agencies, issuing W-2 forms to employees, and filing both federal and state W-3 forms. The service collects reimbursement for its wage and tax payments and its fees directly from the Camp checking account.

It is the responsibility of the Camp Director to obtain W-4 forms from employees and to notify the payroll service of gross wages to be paid.

The Camp Director is responsible for the completion and maintenance of I-9 forms from all employees.

7.2.2. Benefits

The Camp Director is an employee of NEYM. The Director enjoys the benefits provided by NEYM to its permanent staff, including a retirement plan and health and disability insurance coverage. Payments for retirement and insurance are made by NEYM and reimbursed by the Camp.

7.2.3. Reimbursement of Directors' Expenses

The Camp Director submits a monthly expense account to the Camp Treasurer with a request for reimbursement of out-of-pocket expenses. The Camp Director does not have the authority to sign the reimbursement check or otherwise transfer reimbursement funds.

These expenses must be reviewed and approved by the Camp Treasurer or another authorized account signer other than the Camp Director.

7.2.4. Depreciation

In accordance with standard procedure for accrual accounting, depreciation of the Camp's assets is applied to land improvements, buildings, furniture, fixtures, equipment, and vehicles. Although not an actual cash outlay, depreciation is a real expense as assets lose value over time and must be renovated or replaced. The depreciation charged is based on a schedule prepared by the Camp's Consulting Accountant using standard depreciation formulas.

7.3. Expense Budget Overruns

It is recognized that the Camp's budgets are blueprints which incorporate the best available estimates for income and expenses at the time of creation and approval. They are not expected to be rigidly controlling. Variations between budgeted and actual income and expense amounts are expected. Section 7 of the Camp's Governance Report sets limits on budget overruns. It is the joint responsibility of the Camp Director and Camp Treasurer to monitor expense levels and ensure the Camp's compliance with the budget overrun restrictions.

See section on Budget Process below.

8. Budget Process

8.1. Overview

An overview of the budget process is provided in Section 7 of the Camp's Governance Report (see Appendix 1).

8.2. Budget calendar

Late May/early June. Camp Director prepares rough operating and capital budgets for upcoming fiscal year, based on past financial outcomes and records, expected outcome of current fiscal year, and projected needs.

July-early August. Camp Buildings & Grounds Committee provides capital improvement requests, estimated costs, and priorities to Camp Director. Camp Personnel Committee recommends salary level for Camp Director for upcoming fiscal year.

Late August. Camp Director, in consultation with Camp Treasurer, prepares proposed budgets.

Late August. Camp Director consults with Camp Development Committee concerning any additional fundraising that may be necessary to support proposed budgets.

Late August. Camp Finance Committee reviews, amends, and approves budgets.

Early September. Camp Director and Camp Treasurer confer with NEYM Secretary and NEYM Treasurer for their endorsement of proposed budgets.

September, before Permanent Board meeting. The Camp Committee meets to approve budgets.

September. NEYM Permanent Board approves budgets.

8.3. *Budget Revisions*

It is recognized that actual income and expenses will not align exactly with budgeted amounts. The Camp Director and Camp Treasurer will make updated projections to income and expenses as the fiscal year progresses as needed. The Friends Camp Governance Document stipulates a revised budget must be submitted to and approved by the Camp Committee and Permanent Board when revised projected net income (surplus) is reduced by more than 3% of the total budgeted expenses. As long as the operating surplus is not expected to decrease from that originally budgeted by more than 3% of the total expense budget, no adjustment to the budget is required (See Appendix 1).

9. Financial Reporting

9.1. *Interim reports*

The Camp Treasurer presents interim financial statements to the Camp Committee at its meetings throughout the year. These reports are informal. The primary purpose is to communicate the Camp's financial health by allowing the Camp Committee to compare the current year's activities with the prior year, to monitor income and expense line items in relation to budgeted amounts, and to ensure the Camp continues to hold sufficient resources to meet its financial obligations.

9.2. *Final reports*

Final financial statements are prepared by the Camp Treasurer as soon as possible upon the conclusion of the fiscal year. These reports are intended to follow GAAP standards

as closely as practicable, with any deliberate exceptions noted (e.g. see sections on Land and Buildings above). If possible, the Camp Treasurer will present the reports to the Camp Committee for acceptance at its November meeting. Once accepted by the Camp Committee, the Camp Treasurer will forward the reports to NEYM for publication.

10. Tax Considerations

10.1. Income tax

As a part of New England Yearly Meeting of Friends, which is recognized as a 501(c)(3) non-profit, Friends Camp is not required to pay Federal or State income tax nor to file income tax returns. Because NEYM is a religious non-profit, the Camp is also exempt from filing Form 990 "Return of Organization Exempt from Income Tax".

10.2. Sales and lodging tax

Friends Camp is required to charge sales and lodging tax, to submit quarterly sales and lodging tax returns to the State of Maine and to remit any taxes collected.

10.3. Unemployment tax

Friends Camp is exempt from paying both Federal and State unemployment tax.

10.4. Sales tax on purchases

Friends Camp is exempt from paying sales tax on purchases.

11. Reviews and Audits

11.1. Internal Reviews

11.1.1. Interim review

Internal reviews of the Camp books are informal and ongoing by the Camp Director, Camp Treasurer, and Consulting Accountant. It is critical that the Camp Treasurer is actively involved in these reviews. See Appendix 3 for a list of potential review tasks for the Camp Treasurer.

A large amount of trust is placed in the integrity of the Camp Director. The Director accepts, deposits and records receipts. Except in specific circumstances (see section above on account signers), the Camp Director approves expenditures, makes payments and records the transactions. The Camp Director may also delegate the processing of

receipts and payments and bookkeeping entry to a supervised Assistant Director or Office Manager.

A certain level of review is provided by the Consulting Accountant each month during the bank statements' reconciliation process. This process ensures account balances reported by the bank conform with those maintained in the Camp's accounting software and involves review of a selection of bookkeeping entries

Additionally, the Camp Treasurer periodically reviews bookkeeping entries in the accounting software to ensure they appear reasonable and are posted correctly. The Camp Treasurer brings any anomalies to the attention of the Camp Director for resolution.

11.1.2. End-of-year review

As part of the end-of-year statements preparation, the Camp Treasurer reviews the books for the fiscal year to a level of detail which provides reasonable satisfaction the finances have been handled appropriately.

See Appendix 3 for a list of potential review tasks for the Camp Treasurer. The NEYM Operating Division expects to develop recommendations concerning financial review procedures in the near future, which will provide additional guidance to the Camp Treasurer.

11.2. External Reviews

It is the policy of the Friends Camp Committee to contract with an independent accounting firm every three years to conduct a financial review of the most recent fiscal year's activities. The review will be performed in accordance with the generally accepted definition of a financial review. The resulting report will include:

- Financial statements for the fiscal year
- Notes on the statements
- Report of any deficiencies identified regarding organization structure and procedures
- Report of any deviations observed from GAAP

12. Miscellaneous Financial Policies

12.1. Files Maintenance

The Camp Director is responsible for maintaining all files related to the Camp's financial activities in a readily available and organized manner. The Camp has adopted NEYM's Document Retention and Destruction Policy (see Appendix 4), with the following modifications:

1. Records management is handled by the Friends Camp Director, with some assistance from office helpers.
2. Digital records are maintained in the cloud, currently Dropbox and Camp Brain.
3. Paper records for the past 1-3 years are kept in the Camp Director's home office during the off-season, while older records are kept on site at Friends Camp.
4. Any paper records of importance (as determined by the Camp Director) are replicated digitally and stored in the cloud.

12.2. Contribution Acknowledgments

All contributions received by the Camp are acknowledged in writing by the Camp Director. In addition, for contributions received which are valued at \$250 or more, whether cash, securities or in-kind, the Camp Director will issue an acknowledgment to the donor in a format suitable for IRS charitable contribution tax deduction claim requirements.

12.3. Unrelated Business Activity

It is the responsibility of the Camp Treasurer to ensure Camp income unrelated to its mission does not exceed the limits allowed by federal regulation.

12.4. Contracted Services

The Camp Director is responsible for obtaining W-9 forms from independent contractors who are not incorporated, and for issuing 1099-MISC forms at the end of the calendar year in coordination with the Operating Division, as the Operating Division and the Camp together need to issue only one 1099 per contractor under its shared EIN. The Camp Treasurer is responsible for ensuring these tasks are accomplished.

12.5. Reserves

Friends Camp is an enterprise which relies heavily on the receipt of camper fees, in addition to contributions and grants for its operations. Annual budgets are prepared based on the best information available, designed to avoid deficits as much as possible. Unfortunately, there are unforeseeable factors that can have severe impact on the Camp's finances from year to year. Even a modest reduction in actual camper enrollment from

that anticipated can have a significant impact on camp finances. A worst-case scenario was experienced in FY 2020 when the entire camp season had to be canceled due to the COVID-19 pandemic.

It is the goal of the Friends Camp Committee to have a combination of unrestricted cash and unrestricted investment assets at the beginning of each fiscal year at least equal to the year's budgeted operating expenses. This goal is tempered by the understanding that it is also vital to invest in Friends Camp's infrastructure and operations, in addition to building reserves.

12.6. Sub-Committee Budgets

Sub-committees of the Friends Camp Committee do not have their own allocated budgets. Expenditures necessary for their work are made through and in accordance with the constraints of the Camp's approved operating budget.

12.7. Termination of Camp Activities

Should Friends Camp ever cease operations and be laid down, ownership of all assets and supplies held in the name of the Camp shall revert to NEYM.

13. Appendix 1 - Camp Governance Report Section 7

7. Budgeting, Financial Reporting and Fiscal Controls

The Friends Camp fiscal year runs from October 1 through September 30.

Each year, near the conclusion of the camp season, the Friends Camp Director will prepare a proposed budget for the upcoming fiscal year in consultation with the Friends Camp Treasurer. The budget will consist of both an operating budget and a capital budget.

The operating budget will include both income and expense projections, based on the expected availability of funding and of the expected expenses needed to maintain the Camp's operations for the year.

The expense side of the capital budget will include capital improvement needs and their projected costs as determined by consultation between the Camp Director and the Friends Camp Buildings and Grounds subcommittee. The capital budget will also identify the expected sources of funding for the improvements.

In late August or early September the two proposed budgets will be circulated to the Friends Camp Finance Committee for review and approval. The Camp Director and the Camp Treasurer will then meet with the YM Secretary and YM Treasurer to review the budgets. This meeting will focus on informing the YM Secretary and YM Treasurer of salient issues related to the proposed budgets, and ensuring the proposed budgets substantially conform to generally accepted accounting principles and reflect realistic and sound fiscal and overall management. Following this consultation, and with the YM Secretary and YM Treasurer's endorsement, the Camp Director will submit the proposed operating and capital budgets for review and approval by the Friends Camp Committee at its September meeting. Finally, the budget will be submitted to the Yearly Meeting Permanent Board for approval at its September meeting.

This schedule allows the Camp Director to prepare the budgets with the knowledge of the results of the most recent camp season, but compresses the approval process into a short time frame. If any disagreements arise during this process, the parties involved will endeavor to approve a provisional budget while any concerns are being addressed, allowing the Camp Director to operate through the first two months of the fiscal year, with final approval being made at the Permanent Board and Friends Camp Committee meetings in November.

The budgets do not need to be approved at the Annual Sessions of New England Yearly Meeting. Instead, each year the Camp Director will present a report at the Annual Sessions summarizing the activities of Friends Camp, including the current year's budgets and notes on key metrics of financial performance as they relate to the program and to capital plans.

Friends Camp is authorized to make adjustments to the approved budgets during the course of the fiscal year with the following constraints. Adjustments to projected income and expenses that reduce projected net income by no more than 3% of the total budgeted expenses do not require a revised budget and can be made by the Camp Director and Camp Treasurer without further review or approval. Adjustments to projected income and expenses that reduce projected net income by more than 3% of the total budgeted expenses must be reported to the clerks of the Friends Camp Committee and Permanent Board, and approved by both bodies if at all practicable. If circumstances do not allow for the timely approval by these bodies, the approvals of the Clerk of the Friends Camp Committee and the Clerk of Permanent Board shall be required to authorize budget adjustments over the 3% threshold.

The Friends Camp monthly profit and loss statement and balance sheet are reviewed by its Consulting Accountant and by the Camp Treasurer each month. The Camp Treasurer reports on the financial health of the Camp to the Camp Committee at each of its meetings, approximately quarterly. These monthly and quarterly reports will be shared with the Clerk of the YM Finance Committee, the YM Treasurer and the YM Secretary. If needed, the YM

Finance Committee can request that the Camp Committee provide progress reports on any capital projects.

Final annual financial statements will be distributed to the Friends Camp Committee, the YM Finance Committee, the YM Secretary, the YM Treasurer and Permanent Board, and will be published in the YM annual directory.

The Friends Camp Committee shall adopt, and from time-to-time review and amend, fiscal policies and procedures that govern internal controls and other significant aspects of a sound fiscal operation. The YM Finance Committee will periodically review the Friends Camp financial policies and procedures to ensure they are appropriate and responsible. These policies shall assure that Friends Camp will have sound financial controls that substantially conform to generally accepted accounting principles, ongoing financial oversight, and regular professional reviews every third year or as needed, conducted in concert with the NEYM Operating Division.

The Friends Camp Director, following NEYM policy and in consultation with the YM Secretary, is authorized on behalf of the New England Yearly Meeting of Friends to review and accept contributions, bequests or legal devises, and trusts earmarked as donations for the benefit of Friends Camp.

14. Appendix 2 - Consulting Accountant Duties

Monthly

Reconciles both savings and checking account statements in a timely manner, preferably within two weeks and at most within one month of receiving bank statements. Ensures adjusted bank statement balances match those in QuickBooks. Tracks sources of any discrepancies and corrects errors in QuickBooks, if possible, via initialed general journal entries. Notifies Camp Director and Camp Treasurer of corrections made and of any discrepancies requiring additional direction for resolution. Reports to Camp Director and Camp Treasurer any checks which are still outstanding three bank statements after issuance.

Reviews month's transactions for potential anomalies, such as receipts and payments which may have been assigned to incorrect accounts, payments made which appear to be outside of regularly expected operations, and payments made in excess of \$10,000. Reports these findings to Camp Director and Camp Treasurer.

Annually

Late August/early September – budget support. Provides estimated depreciation expense for upcoming fiscal year, based on most recent depreciation schedules as modified by both actual capital expenditures made since the last update and proposed capital expenditures through the upcoming fiscal year, all as provided by the Camp Director.

Mid October – financial reporting support. Updates depreciation schedules, for land improvements, for buildings, and for furniture, fixtures and equipment, applying information on actual capital acquisitions and disposals provided by Camp Director, to reflect position at end of previous fiscal year, and provides to Camp Director and Camp Treasurer. Makes journal entries in QuickBooks for corresponding assets, accumulated depreciation and depreciation expense.

On-call

Is available, as needed, to consult on accounting matters which may arise that are beyond the expertise of Camp Director and Camp Treasurer.

15. Appendix 3 - Potential Financial Review Tasks

The current practice involves the Camp Treasurer reviewing each entry in the accounting software for the year, and consultations with the Camp Director. A more robust review could also include:

- Examination of all paper records and evaluation of completeness
- Reconciliation of entries in accounting software (QuickBooks) with camper database program (e.g. CampMinder or CampBrain)
- Examination of all canceled checks to ensure they were cashed or deposited by named payee
- Examination of all payments to ensure they were legitimate expenses
- Examination of all documents to ensure a complete paper trail has been maintained
- Examination of documentation for petty cash
- Review of credit card statements to ensure all charges match invoices received
- Review of payroll services records to ensure all payments were in accordance with documented hours worked or contractual obligations, and that all State and Federal taxes were paid
- Review check register and check supply to ensure all check numbers have been accounted for
- Review merchandise sales records and rental agreements to ensure all sales and lodging taxes have been properly charged, received and remitted to the State

- Review all restricted fund transactions to ensure funds were used in accordance with their constraints
- Conduct inventory of merchandise on hand and compare to purchases and sales to ensure there are no shortages
- Conduct inventory of furniture, fixtures and equipment and compare to depreciation schedule to confirm depreciation schedule is current and that there are no shortages

16. Appendix 4 - Records Retention Policy

Proposed Document Retention and Destruction Policy New England Yearly Meeting of the Religious Society of Friends

Purpose

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, officers, volunteers, and others creating documents on behalf of New England Yearly Meeting of Friends for maintaining and documenting the storage and destruction of the organization's documents and records.

This policy does not apply to documents created on behalf of monthly and quarterly meetings, which are encouraged to adopt their own policies and practices for document retention. If meetings would like help creating such a policy, the Yearly Meeting encourages using this document as a template, or contacting office@neym.org to begin a conversation.

The organization's staff, officers, volunteers, and others creating documents on behalf of the organization (independent contractors via agreements with them) are required to honor the following rules:

1. Electronic documents indicated under the terms for retention in this policy will be stored and maintained using the Yearly Meeting's cloud-based document sharing platform (currently Google Drive).
2. Paper documents indicated under the terms for retention in this policy will be transferred physically (at least annually) to the Yearly Meeting office and will be maintained by Yearly Meeting staff under the supervision of the Secretary.
3. All other paper documents may be destroyed by the Yearly Meeting office after three years.
4. All other electronic documents will be deleted from all personal (non-NEYM) computers, databases, networks, and back-up storage after one year, or upon completion of service in the role for which access was granted.
5. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.
6. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards.

Record Retention & Destruction Schedule

3 years	7 years	Permanent (Archives)
Bank reconciliations	Accounts payable ledgers and schedules	Audit reports
Bank statements	Expired contracts, mortgages, notes, and leases	Checks (for important payments and purchases)
Correspondence (general)	Expense analyses/expense distribution schedules	Correspondence (legal and important matters)
Correspondence (with Friends and vendors)	Invoices (to customers, from vendors)	Deeds, mortgages, and bills of sale
Duplicate deposit slips	Payroll records and summaries	Depreciation schedules
Employment applications	Personnel files (terminated employees)	Year-end financial statements
Internal audit reports	Timesheets	Insurance records, current accident reports, claims, policies, and so on (active and expired)
Inventory records for products, materials, and supplies	Withholding tax statements	Minute books, bylaws, and charter
		Patents and related papers
		Retirement and pension records
		Tax returns and worksheets

Resources

- National Council of Nonprofits www.councilofnonprofits.org
- BoardSource Record Retention and Document Destruction Policy—Download 4 Samples (E- Policy Sampler) www.boardsource.org/Bookstore.asp?Type=epolicy&Item=1071
- Independent Sector www.independentsector.org/issues/sarbanesoxley.html
- AICPA Management of an Accounting Handbook—2003 and IRS Appendix Document www.cpa2biz.com/AST/Main/CPA2BIZ_Primary/PracticeManagement/PracticeAdministration/PRDOVR~PC-090407/PC-090407.jsp
- Guide to Record Retention Requirements in the Code of Federal Regulations: Contact the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402- 9325 or from CCH, Inc. at www.onlinestore.cch.com

Approved by Permanent Board 2/15/2019

Revised by the Archives Committee with permission of the Permanent Board

17. Appendix 5 - Glossary of Terms

Account. 1) A line item on the books, typically numbered, used to track specific categories of income, expenses, assets, liabilities and net assets. 2) A repository for cash assets, such as a savings or checking account.

Accounts payable. Amounts owed by the Camp for goods or services already received or for taxes due, but not yet paid for by the Camp.

Accounts receivable. Amounts due to the Camp for goods or services delivered, but not yet paid for by the receiving party.

Accrual basis accounting. An accounting method in which revenue and expenses are recorded on the books at the time a transaction occurs, rather than when payment is received or made. Transactions that occur without immediate payment result in accounts receivable or accounts payable.

Asset. A resource of significant value which the Camp controls. Examples include bank accounts, investments, accounts receivable, land, land improvements, buildings, and equipment. An asset may be held by the Camp without being wholly owned, such as real estate subject to a mortgage. Assets are reported on the statement of financial position.

Asset, current. An asset used for, and which regularly fluctuates in the course of, day-to-day operations. This includes cash and accounts receivable.

Asset, long-term. An asset generally intended to be held for an extended period of time, including land, land improvements, buildings, furniture, fixtures, equipment and restricted investments.

Assets, net. For a non-profit, this is the value of total assets minus total liabilities. This is the equivalent of "equity" in a for-profit business.

Budget. An itemized plan of projected income and expenses over a period of time, resulting in a projected surplus or deficit for the period. A budget is not intended to provide a rigid control over spending, but rather a plan with limits within which the Camp Director is authorized to operate without further consultation with the Camp Committee. A budget may need to be modified as the year progresses if the original assumptions prove to be significantly in error.

Budget, capital. An annual budget which lays out a list of intended expenditures for the acquisition or improvement of long-term assets, being expenditures outside of annual operating activities. This includes the acquisition of land and equipment, the construction of buildings, and significant improvements or renovations to the Camp's physical plant. Expenditures made for capital budget items are not expenses to be shown the statement of activities. Instead, they

increase the value of the Camp's assets. The capital budget is an adjunct to the operating budget.

Budget, operating. An annual budget which lays out a list of projected income and expenses necessary for the operation of the Camp.

Cash basis. An accounting method in which revenue and expenses are recorded on the books when cash changes hands. In this system, there are no accounts receivable or accounts payable. All outlays are considered to be current expenses, including capital expenditures. The value of assets is not tracked. There is no provision for booking non-cash expenses, such as depreciation.

Chart of accounts. A listing, organized by a numbering system, of the individual lines items (accounts) used by the Camp to track and report on its financial operations. This list includes accounts for assets, liabilities, net assets, income and expense.

Deficit. For a non-profit, if total income for a reporting period is less than the total expense, a deficit occurs. This is the equivalent of the term "loss" in a for-profit business.

Depreciation. A non-cash expense employed in accrual accounting which represents an estimated reduction in value of an asset due to on-going wear and tear. This is applied to land improvements, buildings, furniture, fixtures and equipment. Land itself is not depreciated. The concept of depreciation recognizes these assets will need to be renovated or replaced over time and provides an estimate of the amount of expenditure the Camp needs to allocate to its annual capital budget in order to maintain the value of the Camp's assets.

Depreciation schedule. A line-item listing of all the Camp's depreciable assets – one list for land improvements, one for buildings, and one for furniture, fixtures and equipment. For each item, there are entries for its in-service date (date acquired), its original cost, the number of years over which this cost will be depreciated (useful life), the depreciation method employed, the depreciation assigned each year to date, and the total accumulated depreciation. This schedule is prepared by the Camp's Consulting Accountant in accordance with GAAP.

Expense. An outlay made by the Camp necessary for its operations. Expenses may be monetary (e.g. food) or non-monetary (e.g. depreciation). Expenses are reported on the statement of activity.

Financial reports. Standard financial reports published annually for the Camp include: 1) Statement of activity; 2) Statement of functional expenses; 3) Statement of financial position; 4) Statement of cash flows; 5) Notes to financial statements.

Friends Camp Governance Report. The document, adopted by the NEYM Permanent Board, which provides overall guidance for the operations of the Camp, describing the Camp's mission, relationship to NEYM, organizational structure, and fiscal controls.

GAAP. General Accepted Accounting Principles. A set of accounting principles, standards and procedures issued by the Financial Accounting Standards Board.

Grant. Funds awarded to the Camp by an organization, typically for a specific purpose. Grants are a source of restricted funding for the support of the Camp. They require a formal application process and are not guaranteed in advance. If a grant is awarded, the Camp must ensure the funds are used for the intended purpose and that all restrictions are met. Typically, the Camp must certify to the grantor that the funds have been used in accordance with the restrictions.

Income. Revenues brought into the Camp for its operations, such as tuition and contributions received. Income is reported on the statement of activities.

In-kind contribution. A contribution to the Camp of services or goods, rather than cash. Examples might include legal services or a sailboat.

Liability. A financial obligation of the Camp, not yet paid. Liabilities are reported on the statement of financial position.

Liability, short-term. A liability expected to be discharged within a year, such as taxes payable. Also referred to as a current liability.

Liability, long-term. A liability which carries over beyond a year, such as a mortgage.

Modified cash basis. A hybrid accounting system incorporating a combination of cash and accrual methods. There are no specific rules for this, and it is not recognized by GAAP.

Net assets. Total assets minus total liabilities. The equivalent of "owner's equity" or "stockholders' equity" in a for-profit business. This represents the financial "worth" of a non-profit. Net assets are divided into "net assets without donor restrictions" and "net assets with donor restrictions".

Notes to financial statements. These state the highlights of the financial statements and explain any irregularities that may have occurred.

Statement of activities. A report of the income and expenses for a reporting period. The equivalent of a profit-and-loss statement for a for-profit business. The statement of activities reports income and expenses categorized by "without donor restrictions" and "with donor restrictions".

Statement of cash flows. A report giving the cash on hand at the beginning of the reporting period, the cash on hand at the end of the reporting period, with a summary of the activities causing the change.

Statement of financial position. A report listing the assets, liabilities and net assets at the end of the reporting period. The equivalent of a balance sheet in a for-profit business.

Statement of functional expenses. A report which lists expenses during the reporting period, broken down into three categories titled, "program", "management and administration", and "fundraising". This report is required for all non-profits that file an annual IRS Form 990 – Return of Organization Exempt from Income Tax. As a religious non-profit, NEYM and Friends Camp are not required to file Form 990, but the statement of functional expense does

provide useful information regarding the effectiveness of our expenditures in supporting the Camp's mission.

Surplus. For a non-profit, if total income for a reporting period is greater than the total expense, a surplus occurs. This is the equivalent of the term "profit" in a for-profit business.

Proposed Minute to update the NEYM Financial Handbook

Friends Camp has developed a Financial Handbook which they will be taking to the Permanent Board for approval. Their handbook describes policies and procedures that are different from those in the NEYM Financial Handbook. This is not surprising - running a camp is a very different operation than running what the NEYM Financial Handbook calls the Operating Branch or Operating Division.

Because Friends Camp is a subsidiary of NEYM it could be argued that the policies and procedures of the NEYM Financial Handbook should apply to Friends Camp, and Friends Camp policies and procedures should be consistent with NEYM policies and procedures. There are a number of areas, in particular in the area of controls and safeguards, where they are not consistent.

Both the previous Finance Committee Clerk and the Accounts Manager confirm that the policies in the NEYM Financial Handbook were intended to apply to the Operating Division. Little thought was given to whether these policies and procedures would make sense for Friends Camp.

The following minute makes this intention clear:

Minute: In Section 1.3 of the NEYM Financial Handbook the sentence:

“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.”

will be replaced by:

“The corporation has two divisions: the Yearly Meeting, a.k.a. the “Operating Division,” and its subsidiary Friends Camp, formerly known as “China Camp.” Each division has its own Treasurer, set of books, and Financial Handbook. This Financial Handbook describes the policies and procedures for the Operating Division. These apply to Friends Camp only when Friends Camp is specifically mentioned (e.g. in Section 8). Friends Camp policies and procedures are described in the Friends Camp Financial Handbook.”

This change does not give up control of Friends Camp financial policies. The Friends Camp Financial Handbook states that the Permanent Board must approve the original Friends Camp Financial Handbook and any changes in it that affect policies.

The Finance Committee will be updating the NEYM Financial Handbook to make it agree with current practice. (As an example, the office of Assistant Treasurer is described, but no longer exists.) As part of this process it will try to make sure that Friends Camp is referred to where appropriate and will remove references to Friends Camp where they are not appropriate.

Ministry Transition Interim report to Permanent Board

Art thou in darkness?
Mind it not, for if thou dost it will find thee more.
But stand still, act not and wait in patience
'Til light rises out of darkness and leads thee.

James Naylor

We are in the midst of an experiment, seeking to know how we, as New England Yearly Meeting, can find way forward more fully nurturing and supporting vital life and ministry in the Spirit. How can we "...consistently and joyfully expect, recognize, call out, name, and nurture gifts in ministry" [and] affirm and recognize a wide range of forms that ministry can take... ."¹

This work began with the Permanent Board Working Group to Examine Clerking Structures and Practices. Their May 2019 final report to PB, in part said "The structure and scope of Ministry and Counsel, in particular, make their work unmanageable." Their recommendation in this area was to:

- Examine the variety of tasks currently assigned to Ministry and Counsel and explore what structures would best address those needs. Allow for the possibility of distinct and complementary structures to address specific needs (for example: "Pastoral Care Resource Team").
- Establish guidelines for the membership of and service on M&C which reflect current priorities.

Out of this grew the Ministry and Spiritual Life Working Groups (also of PB). They were given the charge to "explore where and how support for ministry and spiritual life currently happens among New England Friends and offer recommendations for structures, practices and leadership roles that would best serve the current needs of Friends." This group met, consulted widely, prayed and discerned over many months. They proposed new, seasonal Meetings on Ministry and Spiritual Life and that the Committee on Ministry & Counsel be set aside in order to free up space and energy for this experiment. Permanent Board approved this proposal at their October 2020 meeting with a plan for review at Sessions 2022. Further background information and resources on this can be found on the [NEYM website](#).

These seasonal meetings, now called Gatherings for Spiritual Life and Ministry, are envisioned as having an arc, starting with looking at those factors in monthly meetings that support vibrant spiritual life, moving to the call and challenge of ministry and ending with exploration of the relationship between the local meeting and the minister.

Two of these gatherings have been held, with a third planned for April 9, 2022. The first, 'Tending the Soil of Our Monthly Meetings', was held in May 2021. Friends engaged around the ways Spirit and ministry move and are nurtured in our local meetings. Over 80 Friends, in large groups and small, worshiped, heard presentations and explored the factors supporting vibrant faith in our meetings. The second gathering, 'The Calls and Challenges of Ministry', was held in November. Five Friends

shared their faith journeys, the call they experienced and the impact living into that call has had in their lives. The gathered Friends, again 80 plus, then had opportunities to reflect on those sharings in small groups and on the resonance within their own lives and on their own sense of faithfulness and ministry. After both gatherings, Friends spoke of their gratitude for the opportunity to engage in deeply grounded conversations around ministry, faith and our Quaker community.

The third gathering is being planned as an opportunity to explore the relationship between the meeting and the minister. What are the opportunities for nurture and growth in that dynamic relationship and what are the obligations, one to the other?

The first two gatherings were fully virtual, the April gathering is being planned as a hybrid event, with the in-person portion located at Friends School of Portland.

These times of gathering, as important as they have been and as enriching as they were for those who participated, represent only a small portion of the range of ways the spiritual life and ministry of our yearly meeting needs care. It is now time to expand our focus to include those additional aspects as we seek to understand how to nurture, support, and facilitate a thriving spiritual life and ministry in our faith community.

The Ministry & Counsel committee had an impossibly large number and variety of tasks on its plate, ranging from overall care for the spiritual nurture of the yearly meeting to recruiting and organizing the microphone runners for business meetings at Sessions. Central to our work going forward will be our ability to refrain from simply jumping to re-organize those tasks and holding ourselves to the more difficult job of envisioning what is needed for a vital and active spiritual life and ministry. Only then, can we move on to the next step of discerning who and/or what can best meet those needs and what possible form that might take.

What follows is a list, areas of focus/aspects of spiritual care for New England Yearly Meeting. Some of the things on this list are specific tasks that have, in the past, fallen to the Ministry & Counsel committee, others are broader areas that may or may not have been specifically under M&C. What is missing? What is there and shouldn't be? What is in the wrong place? What needs clarification or elaboration?

It is important in considering this list to understand that it all is in the context of community as the essential locus of Quaker faith. The overall care and nurture of community is often harder to quantify but it is a critical container for our work going forward. In the end, the list may be more of a diagram of interconnected and interrelated elements.

Support for Monthly Meetings

- Consultation/support for local M&C
- Pastoral care
- Resources/Networking
- Advancement and outreach

Support for Quarters

- Consultation/support for M&C
- Recording ministers
- New monthly meetings and worship groups
- Laying down monthly meetings

Care of the whole

- Spiritual nurture
- Support & connection for ministers/ministry
- Nurture of the prophetic voice
- Support & connection for elders
- Pastoral care
- Conflict transformation
- Intervisitation
- Advancement and outreach
- Providing resources
- Religious education
 - Spiritual formation
 - First Day Schools
 - Education re Friends history/traditions
- Memorial minutes
- Travel minutes
- State of Society

Sessions

- Care of Worship
- Memorial meeting
- Elders for presenters
- Pastoral care

We need to make this framework as complete as we can, knowing, that while it is never final, a robust framing can help provide focus and direction for next steps.

Working on the framework list, I have started a virtual listening 'tour', contacting Friends to hear of their experience of the experiment thus far and gather an understanding of their vision for the care and nurture of our yearly meeting going forward. There will also be at least two group Zoom sessions for Friends who prefer that form. Please let [me](#) know if you would like either a call or to join a Zoom session.

Next will be the process of discerning how and by whom these aspects of care will be lived into. The plan is for a series of focus groups, structured opportunities for Friends to engage with these questions. We expect to bring the results of the work to this point to the Permanent Board June meeting.

In this, it will be important to free ourselves as much as possible from the ways that have happened in the past and keep ourselves as open to the promptings of the

Spirit as we can muster. We have an opportunity and it will be important to act not and be patient until the light truly rises to lead us.

Jeremiah Dickinson, Interim M&C Clerk

mc-clerk@neym.org



Addendum

Reflection questions for discernment

1. In this interim period since M&C was set aside and the Spiritual Life and Ministry gatherings have begun, what differences (positive or negative) have you/your meeting directly experienced? Where are the places where your meeting most needs support of the wider body?
2. Are there 'dropped stitches' or things not being attended to that were in the last five years? Said another way, are there things your meeting needs that are not available or are more difficult than they were two years ago?
3. Part of the expectation/hope was that setting aside the committee form would free up space and energy for new life. Has this been true for you and/or for your meeting?
4. What would you say would be the most effective or best way to meet your meeting's need for spiritual connection with and support from the wider Quaker community?
5. How can we, as a yearly meeting, best help support and care for the spiritual life and ministry of our faith community?
6. What, for you, are the most critical aspects of that care?
7. Do you have thoughts about how that care/support might be organized or what form it might take?
8. Did you attend one or both of the gatherings (held May 8 and Nov. 13) focused on Spiritual Life and Ministry? Did you find them useful? If you chose not to attend, can you say why?

NEYM Nominating Committee Report to Permanent Board
29 January 2022

The Nominating Committee met on 10 January. Our next meeting will be 10 (or 27) February depending on the availability of the clerk, who is currently traveling out of the country. Since our last report we have had several opportunities for discernment about the next Sessions Clerk. We have asked several Friends all of whom have declined. There is a Friend currently in discernment and we are hopeful that we will have a name to bring forward soon. Given the time that it has taken for Friends to discern when asked, unfortunately, we believe that we will still need to bring forward the first reading by email (as reported in our last report). We know that this is not ideal, *and* we believe that it would not be wise to wait for the first reading to be at an in-person meeting, as the work of planning sessions is already well underway and that we should support our next clerk in starting the work as soon as possible.

Several of the names we are bringing forward at this time are of people who have already been named and/or serving, but because of “technical” errors have not been “officially” approved. This is part of our ongoing housekeeping as we continue to integrate the various nominating committees, and learn where the gaps in the process have been. Thank you for your patience as this work continues.

First reading:

Legacy Gift committee - Lori Martin, New Haven Meeting class of 2023

The purpose of the Legacy Gift committee is to develop procedures and oversee the disbursement of monies to support the ministries of NEYM Friends, both within and beyond our region. Friends serving on this committee are expected to participate in the grant process, evaluate proposals and support the rest of the work of the committee. The qualities desired of Friends serving on this committee are: the ability to engage in conversations about ministry when evaluating proposals, time to do the work, and an understanding of what is involved in local meeting support for individuals experiencing a call.

Lori has received a legacy grant, so she knows firsthand the impact that this support can have. The project that Legacy Gift supported has grown into a continuing project addressing food insecurity in communities in New Haven. Adding Lori to the Legacy Gift Committee would also broaden the geographical diversity on the committee, as there is currently no one from Connecticut Valley serving on the committee.

Puente De Amigos (clarification) - Maxine Schmidt, Northampton Meeting class of 2022

The Puente de Amigos Committee (Bridge of Friends) fosters a spiritual relationship, based on mutual respect and equality, between New England Yearly Meeting (NEYM) and Cuba Yearly Meeting (CYM) to which both meetings have been corporately called. Since 1991 the relationship with Cuba Yearly Meeting has been an important part of the religious life of New England Yearly Meeting, and the committee works to support the continuation of this ministry. The qualities desired of Friends serving on this committee are: the ability to hold and nurture the relationship between NEYM and Cuba Yearly Meeting and between monthly meetings and local Cuban churches; some Spanish is helpful.

Maxine was approved for Puento in 2021, however Nominating Committee approved more individuals than there was room for on the committee. Maxine traveled to Cuba to support the archive project (bringing the Cuban Archives to the UMASS library) and is supporting the continuation of this project.

We are asking to re-affirm Maxine's approval, as she has been working closely with the committee since 2021.

Permanent Board (clarification)-Bill Walkauskas, class of 2022

At this time we are also bringing forward the name of Bill Walkauskas, for Permanent Board class of 2022. Bill already serves on the Permanent Board, and is in his 2nd term (originally in the class of 2024). He had asked to step down, and we removed him from the slate. But then he decided he would like to continue for one more year. He has been attending meetings of the Permanent Board, but because he was removed from the slate his service has not been officially approved, as he was not approved at Sessions.

Youth Ministries (clarification) Jessica Eller, Portland Meeting class of 2024

The Youth Ministries Committee serves to support the work of nurturing the faith life, spiritual growth, and leadership of children and youth of New England Yearly Meeting... The committee works to ensure the vitality, health, safety, and relevance of the youth programs offered by the organization of NEYM, as well as youth ministries offered within and across the web of local meetings in our region. This work happens in the context of both family and community, in same-age and in multi-generational groups. The qualities desired of Friends serving on this committee are: knowledge of and connection to the current needs of youth and families within our Yearly Meeting, an understanding of spirituality in children, grounding in Friends tradition, a care for the wider body of Friends and particularly youth, an understanding of young Friends as fully participatory members of our Society.

Jessica is a deeply grounded Friend, who brings a gift of listening, and a deep care for the spiritual health of Friends beyond her local meeting. She has served as a member of Ministry and Counsel, and as a parent of children who have been involved with the Youth Programs of the Yearly Meeting she brings a valuable perspective on the current needs of youth and families.

Nominating Committee approved bringing Jessica's name forward for consideration by Sessions last year, but she was not listed in the advance documents because of confusion about the class year. Jessica has been participating in the meetings of the Youth Ministries Committee, and her name is listed in the database as a member of the committee, but she has not had "official" approval.

With Gratitude,
Honor Woodrow
Assistant Clerk, NEYM Nominating Committee

Addendum to Nominating Committee Report,

Sessions Committee Clerk

The Sessions Clerk will clerk the Coordination team, the Program Team and the Theme and Speakers Team. This person will work closely with the Events Coordinator, creating the planning schedule and the agendas for planning meetings in consultation with the coordination team. This person will hold an overview of the planning process and will facilitate significant decisions. The events Coordinator will be actively involved in the implementation of these decisions.

The Nominating Committee recommends Phil Veatch of Fresh Pond Meeting to serve as Sessions Clerk to start immediately. Phil has served as a co-clerk of Fresh Pond Meeting and has excellent clerking skills. He has a gift for welcoming and hospitality. He has served for many years as JYM staff at Yearly Meeting Sessions and will bring his understanding of this program to his role as Sessions Clerk. He has relationships across generations, and is committed to multi-generational inclusion and diversity. By profession he is a software engineer. He is detail oriented. Anyone who has seen his magic shows with Willard at NEYM Coffee House has witnessed his sense of humor and his ability to respond to the unexpected with aplomb.

Please consider this notice of first reading, and if you have questions or concerns, please contact Honor Woodrow, assistant clerk of the Nominating Committee directly at

honor.woodrow@gmail.com.

**Report to Permanent Board
From the Presiding Clerk
January 29, 2022**

I've been thinking about joy lately. This came up repeatedly as the theme and speakers team reflected on our condition and what-we-need/where-are-we-going. After two years of pandemic, we need more joy! If, as we all are praying, we are able to meet in person this summer, I expect there will be great joy at being together and seeing beloved faces.

I think of joy as a moment of grace – a connection to the divine. And as with any instance of grace, we cannot predict or control when it happens, but by being open and expectant we increase the likelihood of the experience. Which has been very difficult of late, I'm sure I am not the only one who feels worn down by the pandemic and the surrounding issues. A couple of moments for me recently: a magnificent sunrise the other day which I would not have seen if I wasn't out walking the dog; stumbling on a public art project on a local trail – there were vines that had been woven to a 4' high version of the word "joy," along with 30 or more small stones with the word applied on, and a sign that said "take one" (see image below). The complete unexpectedness of this was a moment of joy. And tomorrow, I'm hoping to hold a little 5-day old bundle of joy.

Sessions Planning: There is not much to report about overall sessions planning. The Theme and Speakers team has been meeting regularly this month and I am hopeful of bringing some news to the meeting which is not ready by the due date for AdDocs.

Letter of Apology: The Right Relationship resource group has met regularly. We are working on finding addresses for as many tribes as possible, preparing a cover letter to go with the letter, and considering a retreat for those expecting to be part of a delegation to meet with tribes who invite us to do so. We are moving carefully with this work – while it is easy to get into an administrative mindset (got that address, check!, send the apology, check!) we are constantly reminded that we are making baby steps towards countering 400 years of egregious behavior of non-natives.

Letter to FUM Board: After a great deal of reflection, editing, and consultation with our FUM Board reps, I have sent a letter to the FUM Board, as requested by sessions, requesting a change to the language in the personnel policy which has been the source of much pain in New England for many years. You can read the letter [here](#). I received a reply from the clerk of the Board, acknowledging receipt of the letter. While he continues to find the situation challenging, he intended to call a meeting of the executive committee to consider how to respond. While I cannot expect this piece of correspondence to be the "thing" which produces a change, I do believe there is merit in clear statements which reflect our position.

Sessions Agenda: At this point, I have not heard of any substantive items coming to Sessions this year. While that will likely not remain true, perhaps our hope for less challenging agenda will come true.



Yearly Meeting Secretaries' Report to Permanent Board

January 2021

Informational Updates

Health and safety decisions regarding in-person NEYM events

Nia and Sarah continue to regularly check-in on health and safety decisions regarding in-person NEYM events, working with other staff and event planners to create written safety plans which outline the layers of prevention that will be used at the event, specify protocols, and clarify contingency plans. In this new era of the pandemic, there are additional areas that we now know we need to include in our safety plans: specifications around types of masks used, protocols for participants who have had Covid in recent weeks or months but are no longer infectious, and requirements related to booster shots for those who are eligible.

Since our last report, there has been one NEYM-sponsored in person event: a small 3-hour teen meet-up, which was outdoors except for bathroom breaks and adults prepping snacks and cocoa in the kitchen. From this event, we learned that (1) in these times, even a small, short, simple, relatively low-risk gathering requires thoughtful planning, and (2) in these times, even a small, short, simple gathering can bring big joy and meaningful connection for participants, especially young people, many of whom have struggled with the isolation and physical separation of the pandemic.

Looking forward, we are planning for both a small in-person "Be Like Yeast!" training, the Young Friends Midwinter retreat, which has been postponed due to the Omicron Covid surge, the spring Spiritual Life & Ministry gathering which we hope to be able to offer as a hybrid event (participants choose between in-person or Zoom) and, of course, for Sessions. We continue to be grateful to Friends with public health experience who have shared trusted resources with us as well as to participants and parents of participants who have been responsive and honest with feedback on potential plans.

Preparing a proposal to increase youth & family participation at Sessions

At the April 2 Permanent Board meeting, I (Nia) hope to bring forward a proposal for all children and youth to participate in Sessions free-of-charge this year, borrowing if necessary from the unrestricted reserves to cover direct losses (initial estimates put this amount at under \$20,000). I have explored this idea initially with Sessions planners, Coordinating & Advisory, and staff, and have gotten positive responses as well as helpful suggestions on where more detailed planning will be needed to take this step in a way that is fiscally responsible.

Why would NEYM do this? For many, the last two years of the pandemic have placed particular strain on children, youth, and families' participation in Quaker activities. Many of our families and youth are less engaged than they were in 2019, and much of the momentum and critical mass that has sustained participation in our youth programs at Sessions has decreased. As we look toward finally being able to gather at Castleton again, it is critical that we offer Sessions in a way that is as compelling and accessible to families and youth as possible. For many families, this year will be a time of setting new routines and choosing how (or if) to re-engage. Nothing says "please just come, we want you here" more than offering for children and youth to attend for free (meaning, with a suggested fee of \$0). I believe that by making this bold investment in the multigenerational community we yearn to nurture, we would demonstrate not only to families, but also to local meetings, and donors that we are willing to put serious resources forward in support of our vision.

In this time of preparing a formal proposal, I would love to hear from you: What questions does this idea bring up for you? What excites you about it? What makes you nervous or hesitant? What isn't clear to you? How do you think this shift would impact the way you approach pay-as-led or you/your meetings' contribution toward Sessions equalization?

Forms of Service Mapping

As you may have seen previewed in our last report, we have been working with others from the Nominating Committee to recreate a living resource called the "[Forms of Service Map](#)". The chart outlines each form of service within NEYM (Standing Committee, Working Group, etc.), why it exists, how members are called to service and naming how long they serve, what the group's foundational documents are (Purpose Procedure and Composition or Charge, etc.) and who it reports to, when and how. We've heard it remarked before that not all our groups and committees are "the same type of critter", not all need the same sort of format, support, or accountability to thrive and be of service. We hope the map will be a resource to NEYM as we envision new structures and ways of collaborating. A number of our current committees and groups are in a period of reflection and transition and not all "fit" the specifications of this map right now. We imagine that as we continue to experiment and learn, both the way we name and frame our service groups and this map will evolve to continue to reflect our best thinking and most recent experience.

Search Update: Children and Families Ministry Coordinator

The Yearly Meeting Secretary will call the search committee together soon after his return from sabbatical in mid-February. In addition to the Secretary, the search committee consists of: Karen Sanchez-Eppler (Northampton), a member of the Youth Ministries Committee; Kristin Wilson (Framingham); Quinn Nortonsmith (Northampton) and Anna Lindo (Framingham). In inviting people to this work, Nia and Sarah sought Friends who could listen for and respond to emerging needs among children, youth, families and their local Quaker meetings. While this

committee is limited in the geographical diversity it represents, we felt clear in composing the committee that a diversity of experiences with the youth programs of NEYM as well as generational diversity (specifically, including people who have been participants in our youth programs as well as people who are parents of participants) was our priority.

We have posted the [job description](#) over the past several months in the NEYM Newsletter & Friends Camp newsletter as well as via our social media channels, with Friends Journal (online), Friends General Conference, Friends United Meeting, Quaker colleges, and on Idealist.org. The application deadline is 15 February, so there remains time for word of mouth encouragement too! At this writing, there are eight submitted applications, with indication of interest from a few additional individuals.

Care and concern for local meetings

This will be Sarah's final report to Permanent Board as Acting Secretary for Governance and Pastoral Care. Her hope is that reflection on one aspect of this work will be of value to the Body.

A significant portion of my time, and certainly the greatest spiritual weight of my work, is care and accompaniment of monthly meetings as they face challenging issues. I listen. I reflect back what I hear. I offer resources. Sometimes the invitation is more active, to be part of a group, typically arising out of Ministry & Counsel, planning a Listening Session or a Threshing Session. Sometimes, I am asked to facilitate these gatherings, such that all members of the meeting and M&C can participate more freely and fully.

The resources I offer are most often NEYM documents – chapters or sections from the work of the Faith & Practice Revision Committee and Sessions minutes. Sometimes, I offer resources from other yearly meetings and Quaker bodies. Importantly, I connect monthly meetings to each other. Yes, other monthly meetings have wrestled with the challenges of beloved Friends and attenders who have become disorderly and distracting to the community. Yes, other monthly meetings are wrestling with the significant question: “How are we one Body when we have a diversity of experiences, perspectives, needs and wants, and - now - a variety of ways to gather?” Yes, other monthly meetings have wrestled with aging membership ...commitments that distract from service to the meeting...how children are served and included in the life of the meeting...how to mourn loss while being fully open to what is breaking into the Now. How do we honor both our belief in continuing revelation and our commitment to long-held traditions that have served us well?

In these visits, I re-mind meetings that they are not alone. I re-mind meetings that every meeting community is unique, with its own particular context and way that Spirit moves among them. I am aware of the creative tension of this message: you are not alone AND you are utterly unique. Meetings need to find *their* right way through challenging discernment. I am easy with this creative tension; it may well be Quakerism's greatest strength.

It is the meeting's unique and particular journey together – inclusive of a diverse and sometimes even divisive membership – that, itself, offers the possibility of true communion and spiritual growth. No matter the issue, finding a path forward (or even naming a time to pause and rest) together, is what builds and sustains community. Love growing across differences is far more important than any particular decision. Spiritual growth is in the journey – finding communion and Love – not in the destination.

Meetings are not alone, and I am not either. Beyond my firm faith and the disciplines that sustain it, increasingly I do this work of accompaniment with Elders. Elders hold me. Elders guide me. Elders re-mind me that the less “me” there is in any moment, the more space there is for the Guide. Accountability. The practice of eldering is growing among us, as are other supports for the spiritual strength of monthly meetings. Through these forms – some old, some emerging – we are building a community of practice as we serve each other, in service to growing spiritual life and faithfulness.

I am humbled in this work, and deeply grateful to have been invited to serve you in this way. You, dear Friends, are my blessing. Thank you for your invitation, your trust, and your faith.

Respectfully submitted,

Sarah Gant, Acting Secretary for Governance & Pastoral Care
sarahgant@neym.org

Nia Thomas, Acting Secretary for Programs & Administration
nia@neym.org

Forms of Service Map

Form	Exists to	Lifespan	Membership	Grounding Documents	Reports to
Standing Committee	Do a job/complete a set of tasks that need to be done regularly on behalf of the Yearly Meeting	Longer term, with review at least every 3 years	Nominated by Nominating Committee, approved by Yearly Meeting	Purposes, Procedure and Composition (approved by Sessions)	Yearly Meeting
Working Group	Do a discrete project or conduct research to write a specific report or proposal.	Less than 1 year	Nominated by PB Clerk, approved by PB	PB approved charge, on WG template	Permanent Board
Resource Group	Serve as a resource to local meetings or other groups of Friends; provides expertise, guidance, accompaniment; May also track and periodically report on trends/areas of need	Variable (with ongoing check-in's on if the work is still needed in this form)	Most recently, these groups have been appointed by the PB Clerk in consultation with others	A charge approved by the appointing body. Often also a communications plan for how to effectively share resources.	Permanent Board
Team	Regularly bringing together Friends working on a shared area of work for discussion and coordination	Variable	Self-forming	May use self-created Areas of Focus, recurring reflection questions, or other such document to stay focused	Not accountable to outside group (as a group)
Hosts & Elders for Gatherings	Plan and host high quality gatherings which connect Friends in meaningful ways and ultimately enrich local meetings	The role may exist as long as this type of gathering is needed, individuals may serve for as short as 6 months (care for one gathering) or for multiple years (multiple gatherings)	TBD	Approved charge	Yearly Meeting

Mutual Support Space/Group	Provide support to participants around a shared experience	Variable	Open/self-defined; potentially on a drop-in basis	May use self-created covenant/group agreements to establish trust within the group/space	Not accountable to outside group
Peer Circle/Circle of Practice	Help Friends learn, and grow in their practice in particular areas of focus. Share best practices, case studies, trends, and resources.	Variable	Open/self-defined; potentially on a drop-in basis	Invitation from whoever is hosting/calling the circle together	Not accountable to outside group

Reflection questions to use when identifying the best form for a purpose or group:

1. If a group already exists, but its form is unclear: What is the group's intended purpose?
2. If a group does not yet exist: What unmet need are we seeking to address by inviting a group of people into collaborative service?
3. Is this group/unmet need primarily about serving the whole or supporting the members of the group?
4. Will external guidance, accountability, and review increase this group's ability to be effective in their service?
5. Is this group's function or purpose something that we expect will need to be fulfilled in more or less the same way for at least three years?
6. Is self-appointment appropriate for this group?
7. If not self-appointed: Will the benefit outweigh the effort it takes to constitute and orient this group?

Update to Permanent Board on the Anti-Racism Consultation Work Group under our care

After consultation between the clerk of the Nominating Committee and the Permanent Board, with input from members of the Board and Noticing Patterns, we identified the gifts and abilities needed for this group. We were looking for a combination of professional and personal experience, a range of backgrounds and depth of understanding and an emphasis on inviting those who do not normally serve or “show up” in our committee constellation.

While we were not as successful as we had hoped when it comes to age range and other factors, we are confident that the following Friends have the gifts needed to serve faithfully. We are grateful for their service.

Melody Brazo, Fresh Pond Monthly Meeting and NPWG

Becky Jones, Northampton MM and NPWG

Kristina Keefe-Perry, Fresh Pond MM and Three Rivers Worship Group

LVM Shelton, Plainfield MM and NPWG

Morgan Wilson, Framingham MM and PB

Since our General Secretary returns from sabbatical in mid-February, we will convene the first meeting after that, and I will serve as the convenor, but step away after the group coalesces, unless the group decides otherwise.

There have been a couple of offers from Friends to assist with funding this initiative, and some preliminary discussion of other sources. We will wait until the group meets and develops a plan before reporting back on finances.

We ask for your prayerful support of this work, and invite any questions, concerns or suggestions to be sent directly to me at pbclerk@neym.org.

Respectfully submitted,

Leslie Manning

FRESH POND MONTHLY MEETING
OF THE
RELIGIOUS SOCIETY OF FRIENDS

5 Cadbury Road, Cambridge, Massachusetts 02140

January 2, 2022

Dear Friends in Cuba,

Please welcome our dear Friend, Mary Hopkins, as she attends the 2022 session of Cuba Yearly Meeting and visits meetings in Cuba. She is a member in good standing of Fresh Pond Monthly Meeting of New England Yearly Meeting. We hope her visit to you will be a blessing and she will faithfully undertake any ministry that God may give her. Mary has long held a concern for encouraging communication between North American and Latin American Friends. She also carries a concern for encouraging communication across the theological differences among Friends. She has found that her exposure to Friends from different theological traditions has deepened her faith and her understanding of Friends testimonies.

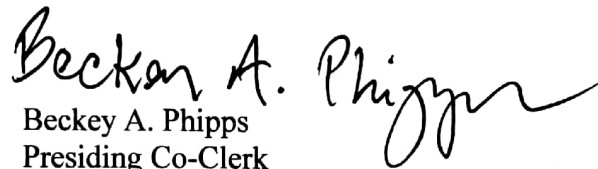
She has served for many years as an interpreter for the Cuban visitors to New England Yearly Meeting. She has also served as an interpreter for FWCC Section of the Americas. She is married to Herberht Galdamez Erazo who grew up in El Salvador Yearly Meeting, and whom she met during long-time visitation with an Evangelical Friends church in the Boston area. She is currently a member of the Puente de Amigos Committee of New England Yearly Meeting. She has served Fresh Pond Meeting on the First Half Hour (First Day School) and Outreach working groups, and as presiding co-clerk during 2015-2016.

Mary carries with her the greetings, love, and prayers of Fresh Pond Meeting for the people of Cuba Yearly Meeting. She carries specific greetings to any members of Delicias Meeting who she meets in her travels. We pray that way will open for her to be able to visit Delicias Meeting which is a sister meeting to Fresh Pond and Framingham Meetings. We give thanks for having this opportunity to further this new relationship and pray that this will be only the first in many visits between our meetings.

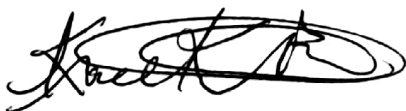
With our love and blessings,



Sarah Bansen
Presiding Co-Clerk



Beckey A. Phipps
Presiding Co-Clerk



Kristina Keefe-Perry
Clerk: Salem Quarter


2022-1-29 PB Minutes with appendices

Final Audit Report

2022-05-24

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