

SHEFFIELD PRESBYTERIAN CHURCH TRUST

England & Wales · Charity number 1139937

Details

Other names SHEFFIELD PRESBYTERIAN CHURCH

Status Registered

Legal form Previously excepted

Registered 2011-01-20

Register [View on the Charity Commission register](#)

Contact

Address 121 Westley Road
Bury St. Edmunds
IP33 3SA

Phone 07818 402536

Email mcgranehome@tiscali.co.uk

Activities

Objects: 4. The objects of the Trust are:-(a) to advance the Christian faith in accordance with the Westminster Confession of Faith and the Larger and Shorter Catechisms applicable to the Church Fellowship in Sheffield and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust; and(b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Activities: Holding public worship services on a Sunday and other meetings throughout the week to promote the spiritual growth of those in attendance. Supporting missionary activities through prayer and financial aid, and giving similar support to individuals who find themselves in need.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** SHEFFIELD
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£53,065	£58,310	-	-
2024-08-31	£49,239	£72,815	-	-
2023-08-31	£10,680	£59,826	-	-
2022-08-31	£115,050	£216,903	-	-
2021-08-31	£126,039	£111,140	-	-

Trustees

Name	Role	Appointed
KEVIN MCGRANE		2023-06-21
Rev MATTHEW DAVID JOLLEY		2023-06-21
Rev NORMAN GREEN		2023-06-21

SHEFFIELD PRESBYTERIAN CHURCH TRUST

England & Wales - Charity number 1139937

Accounts

SHEFFIELD PRESBYTERIAN CHURCH TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED AUGUST 31, 2025

Registered Charity Number

1139937 (date of registration January 20, 2011)

Address for Charity Correspondence

121 Westley Road
Bury St Edmunds
Suffolk
IP33 3SA

Charity Trustees

N Green
M D Jolley (Chairman)
K McGrane (Secretary)

Independent Examiner

Douglas McCallum

Governing Document

The Charity is a trust constituted under a Trust Deed dated November 21, 2010 as amended by a supplemental Deed dated March 5, 2025.

Trustees are appointed by the existing trustees. Trustees are required to exercise their responsibilities consistent with the teaching of the Westminster Confession of Faith and the Larger and Shorter Catechisms.

A trustee who is a minister is permitted to be remunerated out of the Trust Fund.

Charitable Objects/Purpose

The principal object of the Charity is to advance the Christian faith in accordance with the Westminster Confession of Faith and the Larger and Shorter Catechisms.

The Charity's governing document notes that the Trust is constituted 'for the furtherance of the religious and other charitable activities of the Church Fellowship in accordance with the charitable objects' (see above). The church fellowship there referenced is Sheffield Presbyterian Church (unincorporated association), registered charity number 1207757, hereafter referred to as Sheffield Presbyterian Church or simply as 'the Church'.

Relationship with Sheffield Presbyterian Church

The Charity is pleased to support the ministry and presence of Sheffield Presbyterian Church, which meets at Hill Top Chapel. The Church is a member congregation of the Trinity Presbytery which maintains the standards and practices of true historic Presbyterianism.

The trustees are wholeheartedly committed to the promotion of the objects of the Charity by facilitating the spiritual government of Sheffield Presbyterian Church and its members to achieve those objects according to the will of Christ. In the management and administration of the Charity's assets the trustees have full and proper regard to the governing spiritual leaders of Sheffield Presbyterian Church.

Two of the Charity trustees, Messrs Green and McGrane, are elders on the Session (the spiritual governing body) of Sheffield Presbyterian Church, and trustees of the charity Sheffield Presbyterian Church (unincorporated association). The other elders and charity trustees of that Church and charity are the Rev. Dr Kevin Bidwell, Mr Agrippa Mtukwa and Dr Aliyuda Ali.

History

Since its establishment the Charity has supported a full-time minister for the Church.

In 2016-17 the Charity funded the purchase of the Grade II listed Hill Top Chapel in Attercliffe, Sheffield (built in 1629), and the surrounding graveyard. Stanley Gower, the first minister of the church, was a member of the Westminster Assembly of Divines that produced the Westminster Confession of Faith and the Larger and Shorter Catechisms in the 1640s.

The property is held by the trustees in trust for the Charity for the exclusive use of Christian worship services and other religious activities in accordance with the rites and customs of Presbyterians whose subordinate standards are the Westminster Confession of Faith and the Larger and Shorter Catechisms.

Over the years, in accordance with its purpose and objects, the Charity funded extensive renovations, improvements and extension to make the property suitable as the place of worship and home of Sheffield Presbyterian Church, which meets there on a weekly basis.

The trustees enjoy excellent relations with the Session of Sheffield Presbyterian Church, and the confidence of those who gather weekly for the worship of God at Hill Top Chapel.

Activities and Public Benefit

In planning activities, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity principally satisfies the public benefit requirement by maintaining and making available Hill Top Chapel for the services of public worship on a weekly basis of the church fellowship Sheffield Presbyterian Church, and in providing full-time ministerial support thereto and for pastoral services in the local community.

Services of public worship at Hill Top Chapel are open to all without charge, and are advertised on signage on the property readable from the main road and pavement, as well as in the Christian press. Recordings of sermons delivered there are uploaded and freely available to all via the Internet, and Christian literature is displayed on the premises and available without charge or at cost.

Hill Top Chapel is also made available for regular conferences on the Westminster Standards and other matters concerning the Presbyterian Reformed faith.

Effectively to promote the Charity's objects for the public benefit, the Charity's principal activities necessitate gathering in person for the provision of charitable services.

The Charity relies extensively on volunteer support to maintain the chapel and graveyard, and to provide and conduct the full range of its services and activities.

The graveyard contains numerous graves and tombs reaching back to the seventeenth century, which may be viewed by members of the public by arrangement, including the tomb of Benjamin Huntsman (1704-76), inventor and manufacturer of crucible steel in Attercliffe, and an important figure in the history of Sheffield steelmaking.

Achievements and Performance

By financially supporting the public ministry and by providing a suitable location for public worship, the Charity enabled its associated fellowship Sheffield Presbyterian Church to hold services of public worship morning and evening each Lord's Day throughout the year. A catechism class was held monthly. Regular Bible studies and prayer meetings were held during the week.

The Lord's Supper was frequently observed when Sheffield Presbyterian Church was gathered.

Extensive pastoral visitation was undertaken, especially by the minister, the Rev. Dr K. Bidwell.

Financial Review

Accounts have been prepared on a cash accounting basis in accordance with Section 133 of the Charities Act 2011, reporting receipts and payments with a statement of assets and liabilities.

Receipts of £53,065 for the year (previous year £49,239) included donations of £36,595 (previous year £33,092) and Gift Aid recovery of tax on donations of £5,040 (previous year £6,432). The Charity received a grant of £1,459 (previous year £NIL) during the accounting period.

As is usual for a charity of this type and size, a significant proportion of the direct costs of £58,310 (previous year £63,815) relates to ministerial support, a principal activity of the Charity.

During the accounting period the Charity made no grants (previous year £9000) and received back no unused grant funds (previous year £9,266).

Payments exceeded receipts by £5,245, the deficit being funded from reserves (previous year's deficit £23,576).

Reserves Policy

The policy of the trustees is not to accumulate reserves but to use reserves in the promotion of the Charity's objects, and maintain a balance on unrestricted funds that equates to at least six months' unrestricted payments to cover unforeseen situations that may arise from time to time. In light of the main risks facing the Charity the trustees consider the current level of reserves and their use (as necessary) to fund annual deficits satisfactory.

Signed by the Chairman on behalf of the Trustees

M D Jolley



Date:

8/12/2025

SHEFFIELD PRESBYTERIAN CHURCH TRUST

Receipts and Payments Account

for the year ending 31/08/2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Y/E 31/08/2024 £
Receipts					
Grants and gifts received	2	36,595	1,459	38,054	33,092
Gift Aid recovered		5,040	-	5,040	6,432
Investment income	3	-	98	98	412
Grants returned		-	-	-	9,266
Reimbursements	4	9,873	-	9,873	37
Receipts from sale of assets		-	-	-	-
Total Receipts		51,508	1,557	53,065	49,239
Payments					
Direct costs	5	58,310	-	58,310	63,815
Grants paid		-	-	-	9,000
Reimbursements		-	-	-	-
Payments for purchase of assets		-	-	-	-
Total Payments		58,310	-	58,310	72,815
Total Receipts over total Payments		(6,802)	1,557	(5,245)	(23,576)
Transfers between funds		-	-	-	-
Cash balance at 1 Sep 2024		35,976	4,290	40,266	63,843
Cash balance at 31 Aug 2025		29,174	5,847	35,021	40,266

Statement of Assets and Liabilities

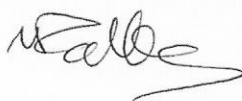
as at 31/08/2025

	Notes	£	Y/E 31/08/2024 £
Fixed Assets			
Buildings and land	6	736,093	713,960
Contents and equipment		41,912	41,912
		778,005	755,872
Cash Balances			
Held at Bank			
Instant Access		35,021	42,906
Bonds and notice accounts		-	-
Less Unpresented cheques		-	(2,640)
Plus Cash awaiting banking		-	-
Cash float		-	-
		35,021	40,266
Investments		-	-
Other Assets			
Rechargeable utilities to 31/08/25		3,189	-
		3,189	-
Liabilities		-	3,494

Financial statements were approved by the Board of Trustees and signed on their behalf by:

Date:

8/12/25



Mr M. Jolley - Chairman of the Trustees

SHEFFIELD PRESBYTERIAN CHURCH TRUST

Notes to the Accounts for the year ending 31/08/2025

1. Accounting Policy

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Y/E 31/08/2024 £
2. Grants and gifts received					
Weekly offerings/regular donations		27,998	-	27,998	20,089
Other donations		8,597	-	8,597	13,003
Legacy income		-	-	-	-
Grants received		-	1,459	1,459	-
		<u>36,595</u>	<u>1,459</u>	<u>38,054</u>	<u>33,092</u>
3. Investment income					
Bank compensation		-	-	-	-
Bank interest		98	-	98	412
		<u>98</u>	<u>-</u>	<u>98</u>	<u>412</u>
4. Reimbursements					
Utilities 01/09/21 to 31/08/24		9,873	-	9,873	-
Other		-	-	-	37
		<u>9,873</u>	<u>-</u>	<u>9,873</u>	<u>37</u>
5. Direct costs					
Ministerial support	7	48,095	-	48,095	48,090
Heat, light, power, water		3,201	-	3,201	5,496
Insurance		1,124	-	1,124	1,102
Maintenance and services		179	-	179	415
Building improvements		-	-	-	1,625
Plant and machinery		-	-	-	3,025
Pulpit supply		-	-	-	-
Legal expenses		5,450	-	5,450	3,540
Safeguarding		-	-	-	-
Travel costs		-	-	-	-
Compliance		250	-	250	500
Sundry		-	-	-	-
Bank charges		11	-	11	22
		<u>58,310</u>	<u>-</u>	<u>58,310</u>	<u>63,815</u>

6. Buildings and equipment

The Hill Top Chapel and grounds, Attercliffe, Sheffield property value is shown as insurance value (sum insured).

7. Ministerial support

During the accounting period the charity remunerated one office holder, The Rev. Kevin Bidwell, who received a stipend and pension contributions in his capacity as full-time Minister of the church.

Independent Examiner's Report

to the Trustees of Sheffield Presbyterian Church Trust

I report on the accounts of Sheffield Presbyterian Church Trust (Registered Charity Number 1139937) for the year ended 31st August 2025.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Douglas McCallum



Address: 3 Strangeways Road, Cambridge CB1 8PR

Date: 11th December 2025

SHEFFIELD PRESBYTERIAN CHURCH TRUST

England & Wales - Charity number 1139937

Accounts

SHEFFIELD PRESBYTERIAN CHURCH TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED AUGUST 31, 2024

Registered Charity Number

1139937 (date of registration January 20, 2011)

Address for Charity Correspondence

121 Westley Road
Bury St Edmunds
Suffolk
IP33 3SA

Charity Trustees

N Green

M D Jolley (Chairman)

P Leverton

Retired November 25, 2023

K McGrane (Secretary)

Independent Examiner

Douglas McCallum

Governing Document

The Charity is a trust constituted under a Trust Deed dated November 21, 2010.

Trustees are appointed by the existing trustees. Trustees are required to exercise their responsibilities consistent with the teaching of the Westminster Confession of Faith.

A trustee who is a minister is permitted to be remunerated out of the Trust Fund.

Charitable Objects/Purpose

The principal object of the Charity is to advance the Christian faith in accordance with the Westminster standards.

The Charity's governing document notes that the Trust is constituted 'for the furtherance of the religious and other charitable activities of the Church Fellowship in accordance with the charitable objects' (see above). The church fellowship referenced is Sheffield Presbyterian Church (unincorporated association), registered charity number 1207757.

Relationship with the Church Fellowship Sheffield Presbyterian Church

In the management and administration of the Charity's assets the trustees are to have full and proper regard to the governing spiritual leaders of Sheffield Presbyterian Church.

Two of the current charity trustees are elders on the Session (the spiritual governing body) of the church fellowship Sheffield Presbyterian Church, and thus are trustees of the charity Sheffield Presbyterian Church (unincorporated association).

The present trustees enjoy excellent relations with that Session, and the confidence of those who gather for the worship of God at Hill Top Chapel.

The trustees are wholeheartedly committed to the promotion of the objects of the Charity by facilitating the spiritual government of the Church and its members to achieve those ends according to the will of Christ.

History

Since its establishment the Charity has supported a full-time minister for the Church.

In 2016 the Charity funded the purchase of the Grade II listed Hill Top Chapel in Attercliffe, Sheffield (originally built in 1629), and in 2017 the surrounding graveyard. Stanley Gower, the first minister of the church (from 1630) was a member of the Westminster Assembly of Divines that in the 1640s produced the Westminster Confession of Faith and the Larger and Shorter Catechisms.

The property is held by the trustees in trust for the Charity for the exclusive use of Christian worship services and other religious activities in accordance with the rites and customs of Presbyterians whose subordinate standards are the Westminster Confession of Faith and the Larger and Shorter Catechisms.

Over the years the Charity funded extensive renovations, improvements and extension to make the property suitable as the place of worship and home of Sheffield Presbyterian Church in accordance with the Charity's purpose and objects.

Activities and Public Benefit

In planning activities, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity principally satisfies the public benefit requirement by maintaining and making available Hill Top Chapel for the services of public worship on a weekly basis of the church fellowship Sheffield Presbyterian Church, and in providing full-time ministerial support thereto and for pastoral services in the local community.

Services of public worship at Hill Top Chapel are open to all without charge, and are advertised on signage on the property readable from the main road and pavement, as well as in the Christian press. Recordings of sermons delivered there are uploaded and freely available to all via the Internet, and Christian literature is displayed on the premises and available without charge or at cost.

Hill Top Chapel is also made available for regular conferences on the Westminster Standards and other matters concerning the Presbyterian Reformed faith.

Effectively to promote the Charity's objects for the public benefit, the Charity's principal activities necessitate gathering in person for the provision of charitable services.

The Charity relies extensively on volunteer support to maintain the chapel and graveyard, and to provide and conduct the full range of its services and activities.

The graveyard contains numerous graves and tombs reaching back to the seventeenth century, which may be viewed by members of the public by arrangement, including the tomb of Benjamin Huntsman (1704-76), inventor and manufacturer of crucible steel in Attercliffe, and an important figure in the history of Sheffield steelmaking.

Achievements and Performance

By financially supporting the public ministry and by providing a suitable location for public worship, the Charity enabled its associated fellowship Sheffield Presbyterian Church to hold services of public worship morning and evening each Lord's Day throughout the year. A catechism class was held on most Lord's Days. Regular Bible studies and prayer meetings were held during the week.

The Lord's Supper was frequently observed when Sheffield Presbyterian Church was gathered.

Extensive pastoral visitation was undertaken, especially by the minister, the Rev. K. Bidwell.

Improvements during the year include the following.

- (i) The Charity replaced its signage at Hill Top Chapel with an attractive weather-resistant sign that states *inter alia*: 'Committed to the Westminster Confession of Faith and Catechisms'.
- (ii) Internal building improvements were made to bring the space above the kitchen and 'vestry' into use, with suitable access.
- (iii) The Charity obtained a heavy-duty mower to maintain the grounds, which extend to around one and a half acres, mainly grassed.

Financial Review

Accounts have been prepared on a cash accounting basis in accordance with Section 133 of the Charities Act 2011, reporting receipts and payments with a statement of assets and liabilities.

Receipts of £49,239 (previous year £10,680) for the year included donations of £33,092 (previous year £10,067) and Gift Aid recovery of tax on donations of £6,432 (previous year £NIL). The Charity received no grants (previous year £NIL) during the accounting period.

As is usual for a charity of this type and size, a significant proportion of the direct costs of £63,815 (previous year £59,826) relates to ministerial support, a principal activity of the Charity.

The Charity received back unused grant funds of £9,266 (previous year £NIL), and made a grant of £9000 (previous year £NIL) during the accounting period.

Payments exceeded receipts by £23,576, the deficit being funded from reserves (previous year's deficit £49,146).

Reserves Policy

The policy of the trustees is not to accumulate reserves but to use reserves in the promotion of the Charity's objects, and maintain a balance on unrestricted funds that equates to at least six months' unrestricted payments to cover unforeseen situations that may arise from time to time. In light of the main risks facing the Charity the trustees consider the current level of reserves and their use (as necessary) to fund annual deficits satisfactory.

Serious Incidents

The six Serious Incident Reports (and their updates) raised by the former trustees (Brown, Norris, Dancer and Etches) who resigned in mid-2023 ('the former trustees') were formally repudiated by the current trustees (all appointed June 21, 2023) as essentially false or misleading. The outgoing trustees had repeatedly attempted to induce the Charity Commission to intervene by filing false and malicious SIRs, *inter alia* defaming the incoming trustees, and falsely claiming that for at least two years (which includes the whole terms that three of those former trustees served) the Charity had not fulfilled its objects or provided any public benefit. Not only were such claims egregiously and manifestly false, they contradicted the TAR that the former trustees had themselves signed in 2022.

A charity lawyer identified scores of cases of malfeasance by the former trustees and their chosen Independent Examiner. A few of the matters (e.g. making false reports to the Charity Commission) were addressed in the church court and resulted in excommunication. For the rest, the Charity Commission instructed the current trustees to report the incidents of suspected criminality to the police, with which they fully complied. The current trustees then raised and submitted a new Serious Incident Report to inform the Charity Commission of the extent of the malfeasance and attendant harms done to the Charity under the former trustees.

As a consequence of those harms, income fell precipitously to £10,680 during the previous year that ended August 31, 2023 (previous year £115,050). As such, the Charity's income was well below the threshold required to file independently examined accounts for that year with the Charity Commission. Nevertheless, for reasons of ongoing transparency, the current trustees did produce a full Trustees Annual Report and Accounts, independently examined, for the year ending August 31, 2023, and as it contains much important information it is included in the Appendix to allow a continuous view of operations to be had.

Separation from EPCEW

Throughout its life, the church fellowship Sheffield Presbyterian Church had been a congregation of the Evangelical Presbyterian Church in England and Wales (EPCEW). The EPCEW has no entitlements to or interest in the Charity's property or funds.

Due to very serious issues affecting that denomination over recent years, members of the church fellowship resolved unanimously that the church should not continue within it. On November 8, 2023, Sheffield Presbyterian Church seceded from the EPCEW by Deed of Separation, which with sorrow declared that 'the Evangelical Presbyterian Church in England and Wales has repeatedly and continually violated the fundamental principles embodied in her constitution, and undermined longstanding Presbyterian church polity and biblical church government, and the principles of natural and biblical justice; and is disturbing the peace, purity and unity of her congregations.' The trustees unanimously agree with this assessment.

The Charity gratefully continues to support the ministry and presence of Sheffield Presbyterian Church that meets at Hill Top Chapel since that church fellowship faithfully maintains the standards and practices of true historic Presbyterianism.

Signed by all Trustees

N Green  Date: 10/12/2024

M D Jolley  Date: 10/12/2024

K McGrane  Date: 10/12/2024

SHEFFIELD PRESBYTERIAN CHURCH TRUST

Receipts and Payments Account

for the year ending 31/08/2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ending 31/08/2023 £
Receipts					
Grants and gifts received	2	30,292	2,800	33,092	10,067
Gift Aid recovered		5,732	700	6,432	-
Investment income	3	412	-	412	613
Grants returned	4	9,266	-	9,266	-
Reimbursements		37	-	37	-
Receipts from sale of assets		-	-	-	-
Total Receipts		45,739	3,500	49,239	10,680
Payments					
Direct costs	5	63,815	-	63,815	59,826
Grants paid	6	9,000	-	9,000	-
Reimbursements		-	-	-	-
Payments for purchase of assets		-	-	-	-
Total Payments		72,815	-	72,815	59,826
Total Receipts over total Payments		(27,076)	3,500	(23,576)	(49,146)
Transfers between funds		-	-	-	-
Cash balance at 1 Sep 2023		63,053	790	63,843	112,989
Cash balance at 31 Aug 2024		35,976	4,290	40,266	63,842

Statement of Assets and Liabilities

as at 31/08/2024

	Notes	£		Year ending 31/08/2023 £
Fixed Assets				
Buildings	7	713,960		713,960
Contents and equipment		41,912		41,912
		755,872		755,872
Cash Balances				
Held at Bank				
Instant Access		42,906		63,843
Bonds and notice accounts		-		-
<i>Less</i> Unpresented cheques		(2,640)		-
<i>Plus</i> Cash awaiting banking		-		-
Cash float		-		-
		40,266		63,843
Investments		-		-
Liabilities		3,494		-

Financial statements were approved by the Board of Trustees and signed on their behalf by:



Mr M. Jolley - Chairman of the Trustees

Date: December 10, 2024

SHEFFIELD PRESBYTERIAN CHURCH TRUST

Notes to the Accounts for the year ending 31/08/2024

1. Accounting Policy

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ending 31/08/2023 £
2. Grants and gifts received					
Weekly offerings/regular donations		20,089	-	20,089	9,052
Other donations		10,203	2,800	13,003	1,015
Legacy income		-	-	-	-
Grants received		-	-	-	-
		<u>30,292</u>	<u>2,800</u>	<u>33,092</u>	<u>10,067</u>
3. Investment income					
Bank compensation		-	-	-	300
Bank interest		412	-	412	313
		<u>412</u>	<u>-</u>	<u>412</u>	<u>613</u>
4. Grants returned					
Salford Evangelical Presbyterian Church		6,000	-	6,000	-
Berlin Presbyterian Church		3,266	-	3,266	-
		<u>9,266</u>	<u>-</u>	<u>9,266</u>	<u>-</u>
5. Direct costs					
Ministerial support	8	48,090	-	48,090	48,126
Heat, light, power, water		5,496	-	5,496	1,024
Premises/mailbox rental		-	-	-	270
Insurance		1,102	-	1,102	1,082
Maintenance and services		415	-	415	1,717
Building improvements		1,625	-	1,625	-
Plant and machinery		3,025	-	3,025	-
Pulpit supply		-	-	-	1,539
Legal expenses		3,540	-	3,540	5,236
Safeguarding		-	-	-	145
Travel costs		-	-	-	-
Compliance		500	-	500	-
Sundry		-	-	-	81
Diaconal		-	-	-	500
Bank charges		22	-	22	106
		<u>63,815</u>	<u>-</u>	<u>63,815</u>	<u>59,826</u>
6. Grants paid					
Berlin Presbyterian Church		9,000	-	9,000	-
		<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>-</u>
7. Buildings and equipment					
The Hill Top Chapel, Attercliffe, Sheffield property value is shown as insurance value (sum insured).					
8. Ministerial support					
During the accounting period the charity remunerated one office holder, The Rev. Kevin Bidwell, who received a stipend and pension contributions in his capacity as full-time Minister of the church.					

Independent Examiner's Report

to the Trustees of Sheffield Presbyterian Church Trust

I report on the accounts of Sheffield Presbyterian Church Trust (Registered Charity Number 1139937) for the year ended 31st August 2024.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Douglas McCallum



Address: 3 Strangeways Road, Cambridge CB1 8PR

Date: 10th December 2024

APPENDIX

The following pages reproduce the Trustees Annual Report and Accounts, with the Independent Examiner's report, for the year ending August 31, 2023.

APPENDIX

SHEFFIELD PRESBYTERIAN CHURCH TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED AUGUST 31, 2023

Registered Charity Number

1139937 (date of registration January 20, 2011)

Address for Charity Correspondence

121 Westley Road
Bury St Edmunds
Suffolk
IP33 3SA

Charity Trustees

N Green	Appointed June 21, 2023	
M D Jolley (Chairman)	Appointed June 21, 2023	
P Leverton	Appointed June 21, 2023	Retired November 25, 2023
K McGrane (Secretary)	Appointed June 21, 2023	

Charity Trustees retired during the Reporting Period

P J Brown	Retired May 26, 2023
J T Norris	Retired June 23, 2023
S N Dancer	Retired July 10, 2023
L Etches	Retired July 15, 2023

Independent Examiner

Douglas McCallum

Governing Document

The Charity is a trust constituted under a Trust Deed dated November 21, 2010.

Trustees are appointed by the existing trustees. Trustees are required to exercise their responsibilities consistent with the teaching of the Westminster Confession of Faith.

A trustee who is a minister is permitted by the Trust Deed to be remunerated out of the Trust Fund.

Charitable Objects

The principal object of the Charity is to advance the Christian faith in accordance with the Westminster standards.

Purpose

The Charity's purpose is set out in its governing document: the Trust is constituted 'for the furtherance of the religious and other charitable activities of the Church Fellowship in accordance with the charitable objects' (see above). The Church Fellowship referenced is Sheffield Presbyterian Church (unincorporated association), registered charity number 1207757.

APPENDIX

Relationship with the Church Fellowship Sheffield Presbyterian Church

In the management and administration of the Charity's assets the trustees are to have full and proper regard to the governing spiritual leaders of Sheffield Presbyterian Church.

The present trustees, all of whom have served or still serve on the Session (the spiritual governing body) of Sheffield Presbyterian Church, enjoy the best of relations with that Session, and the confidence of those who gather for the worship of God at Hill Top Chapel and at Lincoln.

The trustees are wholeheartedly committed to the promotion of the objects of the Charity by facilitating the spiritual government of the Church and its members to achieve those ends according to the will of Christ.

History

Since its establishment the Charity has supported a full-time minister for the Church.

In 2016 the Charity funded the purchase of the Grade II listed Hill Top Chapel in Attercliffe, Sheffield (originally built in 1629), and in 2017 the surrounding graveyard. The property is held by the trustees in trust for the Charity for the exclusive use of Christian worship services and other religious activities in accordance with the rites and customs of Presbyterians whose subordinate standards are the Westminster Confession of Faith and the Larger and Shorter Catechisms.

Subsequently the Charity funded extensive renovations and extension to make the property most suitable as the place of worship and home of Sheffield Presbyterian Church in accordance with the Charity's purpose and objects.

Activities and Public Benefit

In planning activities, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity principally satisfies the public benefit requirement by maintaining and making available Hill Top Chapel for the services of public worship on a weekly basis of Sheffield Presbyterian Church, and in providing full-time ministerial support thereto and for pastoral services in the local community.

Services of public worship at Hill Top Chapel are open to all without charge, and are advertised on signage on the property readable from the main road and pavement, as well as in the Christian press. Recordings of sermons delivered there are uploaded and freely available to all via the Internet, and Christian literature is displayed on the premises and available without charge or at cost.

Effectively to promote the Charity's objects for the public benefit, the Charity's principal activities necessitate gathering in person for the provision of charitable services.

The Charity relies extensively on volunteer support to maintain the chapel and graveyard, and to provide and conduct the full range of its services and activities.

APPENDIX

Achievements and Performance

By financially supporting the public ministry and by providing a suitable location for public worship, the Charity enabled Sheffield Presbyterian Church to hold services of public worship morning and evening each Lord's Day throughout the year. A catechism class was held on most Lord's Days. Regular Bible studies and prayer meetings were held during the week.

The Lord's Supper was frequently observed when Sheffield Presbyterian Church was gathered.

Extensive pastoral visitation was undertaken, especially by the minister, the Rev. K. Bidwell.

Two of the current charity trustees are also the elders of the Church.

Financial Review

Accounts have been prepared on a cash accounting basis in accordance with Section 133 of the Charities Act 2011, reporting receipts and payments with a statement of assets and liabilities.

Receipts of £10,680 (previous year £115,050) for the year included donations of £10,067 (previous year £25,427). The Charity received no grants (previous year £43,232) or Gift Aid recovery of tax on donations (previous year £4,488) during the accounting period.

As is usual for a charity of this type and size, a significant proportion of the direct costs of £59,826 (previous year £62,664) relates to ministerial support, a principal activity of the Charity.

The Charity made or returned no grants (previous year £117,750), and made no extraordinary payments to individuals (previous year £36,489) during the accounting period.

Payments exceeded receipts by £49,146, the deficit being funded from reserves (previous year's deficit £101,853).

Reserves Policy

The policy of the trustees is not to accumulate reserves but to use reserves in the promotion of the Charity's objects, and maintain a balance on unrestricted funds that equates to at least six months' unrestricted payments to cover unforeseen situations that may arise from time to time. In light of the main risks facing the Charity the trustees consider the current level of reserves and their use (as necessary) to fund annual deficits satisfactory.

Serious Incidents

The six Serious Incident Reports (and their updates) raised between November 2022 and June 2023 by the former trustees who resigned in mid-2023 ('the former trustees') were formally repudiated by the current trustees as essentially false or misleading. The outgoing trustees had repeatedly attempted to induce the Charity Commission to intervene by filing false and malicious SIRs, *inter alia* defaming the incoming trustees, and falsely claiming that for at least two years the Charity had not fulfilled its objects or provided any public benefit. Not only were such claims egregiously and manifestly false, they contradicted the TAR that the former trustees had themselves signed.

A charity lawyer identified scores of cases of malfeasance by the former trustees and their chosen Independent Examiner. A few of the matters (e.g. making false reports to the Charity Commission) were addressed in the church court and resulted in excommunication. For the rest, the Charity Commission instructed the trustees to report the incidents of suspected criminality to the police, with which they complied. The current trustees then raised and submitted a new Serious Incident Report to inform the Charity Commission of the extent of the malfeasance and attendant harms done to the Charity.

APPENDIX

Commentary on Actions during the year under review

During this reporting period, the former trustees (all of whom resigned and retired between May and July 2023) seriously damaged the reputation of the Charity and gravely harmed the Church, for the furtherance of whose charitable activities the Trust existed. As noted in the last TAR, they 'presided over a total loss of confidence of the donors and the beneficiaries, their actions split the Church, alienated the government of the Church and the church plant at Lincoln, ruined the reputation of the Charity and were inimical to the nature and purpose of trusteeship.'

During this period significant harm was also extended to Lincoln Presbyterian Church (registered charity number 1208209), a distinct charitable unincorporated association having its own trustees since 2019. The former trustees of Sheffield Presbyterian Church Trust seized control of that charity's entire monetary assets (around £80k) without the consent of its trustees, nearly half of which they transferred to the personal bank account of a foreign national overseas.

The present accounts (which include the figures for the previous year for comparison) manifest the extent and degree of cumulative financial damage inflicted on the Charity by the time the former trustees retired, a mere year and a half after most of them had been appointed. In that short space of time, almost every regular donor discontinued giving to the Charity, including eight Presbyterian congregations in the USA and most of the members and adherents in Sheffield; most of the reserves were depleted by distributions; significant sums were misused on legal fees for futile actions; the trustees made no attempt to claim Gift Aid on eligible donations, and through neglect they allowed thousands of pounds to lapse into dormancy, and thousands more to expire in unbanked cheques.

The majority of the legal expenses incurred (page 6, note 5) were expended by the former trustees in an attempt to prove what was a legal impossibility for an unincorporated trust. This abortive misadventure was a primary cause of their resignations.

The present trustees were able to regain access to all the Sheffield charity's bank accounts only in August 2023, whereupon they restored to Lincoln Presbyterian Church the half of their original funds that remained. They also traced and recovered £4,430 which the former trustees had 'lost' by a bank account being closed and its funds taken into dormancy.


The present trustees have stabilized the position of the Charity as far as they have been able, and local financial support of the members and adherents of the church began to return once all the former trustees had retired by July 2023.

The chapel and grounds are maintained to a high standard. Most of the expenditure shown under 'maintenance and services' (page 6, note 5) was incurred by the present trustees on professional tree pruning.

Signed by all Trustees

N Green  Date: June 7, 2024

M D Jolley  Date: June 7, 2024

K McGrane  Date: June 7, 2024

APPENDIX

SHEFFIELD PRESBYTERIAN CHURCH TRUST

Receipts and Payments Account

for the year ending 31/08/2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ending 31/08/2022 £
Receipts					
Grants and gifts received	2	10,067	-	10,067	68,659
Gift Aid recovered		-	-	-	4,488
Investment income	3	613	-	613	768
Reimbursements and transfers	4	-	-	-	41,135
Receipts from sale of assets		-	-	-	-
Total Receipts		10,680	-	10,680	115,050
Payments					
Direct costs	5	59,826	-	59,826	62,664
Grants paid or repaid	6	-	-	-	117,750
Extraordinary payments	7	-	-	-	36,489
Reimbursements and transfers	4	-	-	-	-
Payments for purchase of assets		-	-	-	-
Total Payments		59,826	-	59,826	216,903
Total Receipts over total Payments		(49,146)	-	(49,146)	(101,853)
Transfers between funds		-	-	-	-
Cash balance at 1 Sep 2022		112,199	790	112,989	214,842
Cash balance at 31 Aug 2023		63,053	790	63,843	112,989

Statement of Assets and Liabilities

as at 31/08/2023

	Notes	£	Year ending 31/08/2022 £
Fixed Assets			
Buildings	10	713,960	693,839
Contents and equipment		41,912	41,912
		713,960	693,839
Cash Balances			
Held at Bank			
Instant Access		63,843	112,989
Bonds and notice accounts		-	-
Less Unpresented cheques		-	-
Plus Cash awaiting banking		-	-
Cash float		-	-
		63,843	112,989
Investments		-	-
Liabilities		-	-

Financial statements were approved by the Board of Trustees and signed on their behalf by:

Mr M. Jolley - Chairman of the Trustees

Date: 7th June 2024



APPENDIX

SHEFFIELD PRESBYTERIAN CHURCH TRUST

Notes to the Accounts

for the year ending 31/08/2023

1. Accounting Policy

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ending 31/08/2022 £
2. Grants and gifts received					
Weekly offerings/regular donations		9,052	-	9,052	19,189
Other donations		1,015	-	1,015	6,238
Legacy income		-	-	-	-
Grants received	8	-	-	-	43,232
		10,067	-	10,067	68,659
3. Investment income					
Bank compensation		300	-	300	750
Bank interest		313	-	313	18
		613	-	613	768
4. Transfers from Lincoln to Sheffield					
Reimbursement for pulpit supply		-	-	-	3,438
Reimbursement for expenses		-	-	-	1,208
For the Rev. Benjamin Thomas		-	-	-	36,489
		-	-	-	41,135
5. Direct costs					
Ministerial support	9	48,126	-	48,126	47,773
Heat, light, power, water		1,024	-	1,024	3,295
Premises/mailbox rental		270	-	270	-
Insurance		1,082	-	1,082	894
Maintenance and services		1,717	-	1,717	332
Pulpit supply		1,539	-	1,539	9,011
Legal expenses		5,236	-	5,236	-
Safeguarding		145	-	145	-
Travel costs		-	-	-	621
Sundry		81	-	81	155
Diaconal		500	-	500	200
Bank charges		106	-	106	383
		59,826	-	59,826	62,664
6. Grants paid or repaid					
Salford Evangelical Presbyterian Church		-	-	-	6,000
EPCEW for Salford EPC		-	-	-	20,750
Berlin Presbyterian Church		-	-	-	6,000
Trustbridge Global Foundation		-	-	-	85,000
		-	-	-	117,750
7. Extraordinary payments					
The Rev. Benjamin Thomas		-	-	-	36,489
8. Grants received					
USA Partner support		-	-	-	42,584
UK Partner support		-	-	-	648
		-	-	-	43,232
9. Ministerial support					
During the accounting period the charity remunerated one office holder, The Rev. Kevin Bidwell, who received a stipend and pension contributions in his capacity as full-time Minister of the church.					
10. Buildings and equipment					
The Hill Top Chapel, Attercliffe, Sheffield property value is shown as insurance value (sum insured).					

APPENDIX

Independent Examiner's Report to the Trustees of Sheffield Presbyterian Church Trust

I report on the accounts of Sheffield Presbyterian Church Trust (Registered Charity Number 1139937) for the year ended 31st August 2023.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Douglas McCallum



Address: 3 Strangeways Road, Cambridge CB1 8PR

Date: 15th June 2024

SHEFFIELD PRESBYTERIAN CHURCH TRUST

England & Wales - Charity number 1139937

Accounts

SHEFFIELD PRESBYTERIAN CHURCH TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED AUGUST 31, 2022

Registered Charity Number

1139937 (date of registration January 20, 2011)

Address for Charity Correspondence

121 Westley Road
Bury St Edmunds
Suffolk
IP33 3SA

Current Charity Trustees

N Green	Appointed June 21, 2023
M D Jolley (Chairman)	Appointed June 21, 2023
P Leverton	Appointed June 21, 2023
K McGrane (Secretary)	Appointed June 21, 2023

Charity Trustees during the Reporting Period

K J Bidwell	Retired October 26, 2021	
G D C N Bowerman	Retired June 25, 2022	
P J Brown	Retired May 26, 2023	
S N Dancer	Appointed December 17, 2021	Retired July 10, 2023
L Etches	Appointed November 1, 2021	Retired July 15, 2023
J T Norris	Appointed December 17, 2021	Retired June 23, 2023

Independent Examiner

Douglas McCallum

Governing Document

The Charity is a trust constituted under a Trust Deed dated November 21, 2010.

The Trust Deed recites that the Charity was constituted for the furtherance of the religious and other charitable activities of Sheffield Presbyterian Church, a charitable unincorporated association.

Trustees are appointed by the existing trustees. Trustees are required to exercise their responsibilities consistent with the teaching of the Westminster Confession of Faith.

In the management and administration of the Trust Fund the trustees are to have full and proper regard to the governing spiritual leaders of Sheffield Presbyterian Church.

A trustee who is a minister is permitted by the Trust Deed to be remunerated out of the Trust Fund.

Objects

The principal object of the Charity is to advance the Christian faith in accordance with the Westminster standards.

History

In 2016 the Charity funded the purchase of the Grade II listed Hill Top Chapel in Attercliffe, Sheffield (originally built in 1629), and in 2017 the surrounding graveyard. The property is held by the trustees in trust for the Charity for the exclusive use of Christian worship services and other religious activities in accordance with the rites and customs of the Evangelical Presbyterian Church in England and Wales, whose subordinate standards are the Westminster Confession of Faith and the Larger and Shorter Catechisms.

Subsequently the Charity funded extensive renovations and extension to make the property most suitable as the place of worship and home of Sheffield Presbyterian Church, a congregation of the Evangelical Presbyterian Church in England and Wales.

Activities

In planning activities, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity principally satisfies the public benefit requirement by maintaining and making available Hill Top Chapel for services of public worship on a weekly basis of Sheffield Presbyterian Church, and in providing full-time ministerial support thereto and for pastoral services in the local community.

Services of public worship at Hill Top Chapel are advertised and are open to all without charge. Recordings of sermons delivered there are uploaded and freely available to all via the Internet, and Christian literature is displayed on the premises and available without charge or at cost.

Effectively to promote the Charity's objects for the public benefit, the Charity's principal activities necessitate gathering in person for the provision of charitable services.

The Charity relies extensively on volunteer support to provide and conduct the full range of its services and activities.

Achievements and Performance

The Charity enabled Sheffield Presbyterian Church to hold services of public worship morning and evening each Lord's Day throughout the year. A catechism class was held on most Lord's Days. Regular Bible studies and prayer meetings were held during the week.

The Lord's Supper was frequently observed when Sheffield Presbyterian Church was gathered.

Extensive pastoral visitation was undertaken, especially by the Rev. K. Bidwell.

Two of the current charity trustees are also the elders of the Church and attend regular meetings of the Presbytery of the Evangelical Presbyterian Church in England and Wales, of which Sheffield Presbyterian Church is a member congregation.

Financial Review

Accounts have been prepared on a cash accounting basis in accordance with Section 133 of the Charities Act 2011, reporting receipts and payments with a statement of assets and liabilities.

Receipts of £115,050 for the year comprised donations of £25,427, grants of £43,232, Gift Aid recovery of tax of £4,488, transfers from Lincoln Presbyterian Church funds of £41,135, and bank interest and compensation of £768.

As is usual for a charity of this type and size, a significant proportion of the direct costs of £62,664 relates to ministerial support, a principal activity of this Charity.

The Charity made or returned grants of £117,750 during the accounting period.

Extraordinary payments totalling £36,489 were made to Rev. Benjamin Thomas, who had left the Lincoln church planting work on which he was engaged to take up a call to ministry in the USA in July 2021.

Payments exceeded receipts by £101,853, this historically large deficit being funded from reserves.

Reserves Policy

The policy of the trustees is not to accumulate reserves but to use reserves in the promotion of the Charity's objects, and maintain a balance on unrestricted funds that equates to at least six months' unrestricted payments to cover unforeseen situations that may arise from time to time. In light of the main risks facing the Charity the trustees consider the current level of reserves and their use (as necessary) to fund annual deficits satisfactory.

Statutory Filings

[See Appendix for necessary observations on filings for the *previous* year]

The present trustees were appointed on June 21, 2023, and signed their acceptances of appointment on June 24, less than a week before the statutory filing deadline for submission of an independently-examined Trustees Annual Report and Accounts, together with the Annual Return. The trustees in post on August 31, 2022, all of whom retired over the period from May to July 2023 (hereinafter referred to as the 'former trustees'), had kept no cashbooks or spreadsheets detailing payments and receipts, had not made preparations for statutory filings, and had not appointed an Independent Examiner. Necessary and sufficient documentation to compile a Trustee Annual Report and set of accounts for the year under review was not made available to the present trustees until August 2023.

Commentary on Actions during the year under review and until July 2023

It is the view of the present trustees that the former trustees brought the Charity to the brink of ruin. Towards the end of their tenure they recorded in their trustee meeting minutes that 'We have no money, no donors, we're in trouble and it's not going to be resolved by us.' In their final update to the Charity Commission in June 2023 they acknowledged that 'we have not received a penny since Q4 2022...so the trust fund is almost depleted...The reputations of the charity and the trustees are in ruins.' Indeed, they presided over a total loss of confidence of the donors and the beneficiaries, their actions split the Church, alienated the government of the Church and the church plant at Lincoln, ruined the reputation of the Charity and were inimical to the nature and purpose of trusteeship.

It is a requirement of the governing document that a trustee of the Charity 'exercise his responsibilities consistent with the teaching of the Subordinate Standard of Faith as defined in the Book of Church Order of the Evangelical Presbyterian Church in England and Wales' or else resign, yet the former trustees so overreached themselves and intruded into areas beyond their defined responsibilities that at length the highest court of that Church convened an extraordinary meeting and ruled that the trustees had infringed upon 'the powers and responsibilities of the courts of EPCEW', and that their actions were to be 'publicly recognized as being in conflict with biblical and confessional principles of church governance and the constitution of the EPCEW.'

Serious Incidents


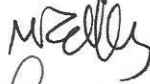
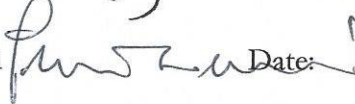

During the year and a half that the former trustees were in post they filed six Serious Incident Reports (SIRs) and three updates to SIRs. A fuller and more dispassionate understanding of the background of what is reported in these SIRs can discern that most of the conflicts and failings reported had their origins in the attitudes and actions of several of the former trustees, and of the Independent Examiner whom they overly relied upon for advice, which failings they nevertheless repeatedly sought to project onto the minister of Sheffield Presbyterian Church, the Rev. Dr Kevin Bidwell. Accordingly, all six SIRs have been repudiated by the current trustees as essentially false or misleading.

In due course the present trustees will file any necessary SIRs for reportable acts associated with the former trustees and Independent Examiner, several of which had been informed by members of the public to the Charity Commission and its CEO. Further details and disclosures will be contained in the TAR and Accounts for the year ending August 31, 2023.

The Way Forward

The Charity has passed through a tempestuous storm since August 2021, in which it sustained considerable damage, but has now emerged into calmer and benign waters. The present trustees, all of whom have served or still serve on the Session (the spiritual governing body) of Sheffield Presbyterian Church, have the best of relations with that Session, and the confidence of those who gather for the worship of God at Hill Top Chapel and at Lincoln. The trustees are wholeheartedly committed to the promotion of the objects of the Charity, principally to advance the Christian faith in accordance with the Westminster standards, by facilitating the spiritual government of the Church as well as its members to achieve those ends according to the will of Christ.

Signed by all Trustees

N Green		Date: 11. 9. 23
M D Jolley		Date: 11/09/23
P Leverton		Date: 11/9/23
K McGrane		Date: 11.09.23

APPENDIX

Observations on the TAR and Accounts for the Previous Year ending August 31, 2021.

The document comprising the Trustees Annual Report and Accounts and Independent Examination report for the *previous* year ending August 31, 2021 contained numerous errors. In particular, the compiler of form CC16a (still using a long-superseded 2012 template) had failed to consult and/or understand the guidance notes CC16b. In order to produce this present report it has been deemed necessary to draw attention to these inaccuracies so that a proper understanding of the state of the Charity can be had at the start of the year under review.

1. Under 'Other names charity is known by' the name 'Sheffield Presbyterian Church' has been entered. However, as the Trust Deed notes, 'Sheffield Presbyterian Church' was the existing name of the charitable unincorporated association that resolved to constitute the trust that is this present Charity. The Trust Deed states, 'There exists a body of Christian believers in the locality of Sheffield, being known as Sheffield Presbyterian Church... a Congregation of the Evangelical Presbyterian Church in England and Wales... which is engaged in the worship of God, the furtherance of the gospel of the Lord Jesus Christ and the general advancement of the Christian faith.' Accordingly, to ascribe the name of a pre-existent unregistered charitable association, whose trustees in law are the members of the Session, to a distinct, unlinked, registered charity that has different trustees under a trust governing document, was apt to be misleading and confusing.
2. In the column 'Dates acted if not for whole year', the entry for Rev. K. Bidwell has been entered 'Resigned 12 Oct 2021', which does not specify the dates that he acted. His resignation letter of October 12, 2021 stated that in accordance with the Trust Deed he was giving two weeks' notice of retirement and that his last day serving as a trustee would be October 26. Accordingly, the entry should read 'Retired 26 Oct 2021'. Likewise, in the same column the entry for Mr Lee Etches has been entered 'Appointed 4 Nov 2021'. The correct date should be November 1, 2021.
3. Section E 'Brief statement of the charity's policy on reserves' states that 'the Church has an Operational Reserve Fund and a Building/Fabric Account to refurbish/outfit the existing premises of the Church and to provide for emergency repairs as needed.' This is not a policy on reserves, and it again confuses two distinct charities.
4. In Section B1 there is confusion between the type of funds. Some funds that are in actuality unrestricted are shown as restricted, and all the funds shown in the column 'Endowment funds' should have been categorized either as unrestricted or restricted. The Charity had no endowments on August 31, 2021, yet under endowment funds had been shown a staggering £164,616 including a £300 petty cash fund. All the funds associated with the Lincoln church planting work have been incorporated within this category of endowment funds though they have never been endowments. Had they been endowments then the transfers and payments made by the former trustees would have been unlawful.
5. The sum of the total cash funds in Section B1 is £108 light. The error is contained within the figure shown as £60,064.
6. Including the Lincoln church planting funds as assets of the Charity was incorrect. At August 31, 2021 there were £78,713 of funds across three bank accounts, the trustees of which in law were the members of the Session of Sheffield Presbyterian Church who had general management and control of the unincorporated association known as Lincoln Presbyterian Church. Once funds had been moved from the Charity into those accounts

they were no longer the assets of the Charity. In the accounts for the year ending August 31, 2022 these Lincoln funds are shown for reference in a clearly separated column and greyed out so that it is clear that they are not the Charity's funds, and also to manifest how funds were extracted from this association by the former trustees without lawful authority. Lincoln funds will not be shown in the Charity's accounts for subsequent years.

7. In Section B3 'Investment Assets' has been included the chapel building and surrounding freehold land. These assets are manifestly NOT investment assets, which would imply that they are being held for later resale at a profit. These assets are, in fact, 'Assets retained for the charity's own use', Section B4. This mistake is devastating to any view of the purpose of acquiring and holding the chapel and land, and potentially distressing to donors who have donated generously to acquire, refurbish and extend the historic chapel as a permanent home for the congregation that meets there.
8. In the IE report Section B the Independent Examiner wrote that 'during the 2020/2021 fiscal year Rev. Kevin Bidwell in addition to being a remunerated employee of the Charity Trust was also serving as Trustee', which was not the case. In previous years the Independent Examiner had correctly stated that 'As permitted by the charity's constitution/declaration of trust (Section 22), Reverend Kevin Bidwell, received remuneration during the year solely in respect of his services as Pastor of Sheffield Presbyterian Church.' The subsequent change in language from office holder to employee was harmful: Section/Clause 22 permitted remuneration of a trustee who was a minister of religion, but not employment. Moreover, the latest wording stated that Rev. Bidwell was an 'employee of the Charity Trust', which was a legal impossibility since the Charity is unincorporated. This and other like statements by the Independent Examiner who promulgated this error would ultimately render the positions of the former trustees untenable when they acted on the advice of the Independent Examiner.
9. The Independent Examiner's comments in Section B, page 4 ('Charity Governance Breakdown') were tendentious. They follow from the false premise that operating procedures other than those set down in the governing document are automatically an exercise of powers *ultra vires*, which view fails to appreciate that such governing procedures are often weaker powers supplementary to those established by statute. The comments create a false impression that the Charity went through a period of severe governance breakdown during August – October 2021, which was deftly restored by the timely intervention of the Independent Examiner, the resignation of Rev. Bidwell as a trustee, and the appointment of three new trustees. A more realistic account would reflect that whatever shortcomings occurred during that period, which were easily rectifiable, paled into insignificance compared to the failures that were to follow.
10. In the box for the Independent Examiner to add his credentials, Gordon Whitehead, regarding himself qualified according to a paragraph in a publication superseded in 2012, stated that he was 'independent of both Sheffield Presbyterian Church and its parent religious denomination, the Evangelical Presbyterian Church in England and Wales.' Such claims were inapposite. What was necessary was that he be independent of *the registered Charity*, Sheffield Presbyterian Church Trust, a more unlikely statement than which it was impossible to make. A commission of the Presbytery of the denomination properly noted that Gordon Whitehead was 'involved (at times appearing to insert himself without solicitation) in trust/session matters beyond the customary limitations of an independent examiner and/or advisor.' Unwittingly the former trustees implied as much when they complained to the Charity Commission that they were 'hindered because we no longer have the advice and support of our independent examiner, whom we formerly relied on quite heavily.' The accounts of both parties are understatements.

SHEFFIELD PRESBYTERIAN CHURCH TRUST

Receipts and Payments Account

for the year ending 31/08/2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Lincoln Funds £
Receipts					
Grants and gifts received	2	68,659	-	68,659	8,617
Gift Aid recovered		4,488	-	4,488	-
Investment income	3	768	-	768	-
Reimbursements and transfers	4	41,135	-	41,135	-
Receipts from sale of assets		-	-	-	-
Total Receipts		115,050	-	115,050	8,617
Payments					
Direct costs	5	62,545	119	62,664	2,279
Grants paid or repaid	6	-	117,750	117,750	-
Extraordinary payments	7	36,489	-	36,489	-
Reimbursements and transfers	4	-	-	-	41,135
Payments for purchase of assets		-	-	-	-
Total Payments		99,034	117,869	216,903	43,414
Total Receipts over total Payments		16,016	(117,869)	(101,853)	(34,797)
Transfers between funds		784	(784)	-	-
Cash balance at 1 Sep 2021		95,399	119,443	214,842	78,713
Cash balance at 31 Aug 2022		112,199	790	112,989	43,916

Statement of Assets and Liabilities

as at 31/08/2022

	Notes	£	Lincoln £
Fixed Assets			
Buildings	10	693,839	-
Contents and equipment		41,912	-
		693,839	-
Cash Balances			
Held at Bank			
Instant Access		112,989	43,916
Bonds and notice accounts		-	-
Less Unpresented cheques		-	-
Plus Cash awaiting banking		-	-
Cash float		-	-
		112,989	43,916
Investments		-	-
Liabilities		-	-

Financial statements were approved by the Board of Trustees and signed on their behalf by:

Date:

11/09/23



Mr M. Jolley - Chairman of the Trustees

SHEFFIELD PRESBYTERIAN CHURCH TRUST

Notes to the Accounts for the year ending 31/08/2022

1. Accounting Policy

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Lincoln Funds £
2. Grants and gifts received					
Weekly offerings/regular donations		19,189	-	19,189	7,965
Other donations		6,238	-	6,238	-
Legacy income		-	-	-	-
Grants received	8	43,232	-	43,232	652
		<u>68,659</u>	<u>-</u>	<u>68,659</u>	<u>8,617</u>
3. Investment income					
Bank compensation		750	-	750	-
Bank interest		18	-	18	-
		<u>768</u>	<u>-</u>	<u>768</u>	<u>-</u>
4. Transfers from Lincoln to Sheffield					
Reimbursement for pulpit supply		3,438	-	3,438	3,438
Reimbursement for expenses		1,208	-	1,208	1,208
For the Rev. Benjamin Thomas		36,489	-	36,489	36,489
		<u>41,135</u>	<u>-</u>	<u>41,135</u>	<u>41,135</u>
5. Direct costs					
Ministerial support	9	47,773	-	47,773	84
Heat, light, power, water		3,295	-	3,295	-
Premises rental		-	-	-	690
Insurance		894	-	894	-
Maintenance and services		332	-	332	-
Pulpit supply		9,011	-	9,011	1,505
Travel costs		621	-	621	-
Sundry		155	-	155	-
Diaconal		200	-	200	-
Bank charges		264	119	383	-
		<u>62,545</u>	<u>119</u>	<u>62,664</u>	<u>2,279</u>
6. Grants paid or repaid					
Salford Evangelical Presbyterian Church		-	6,000	6,000	-
EPCEW for Salford EPC		-	20,750	20,750	-
Berlin Presbyterian Church		-	6,000	6,000	-
Trustbridge Global Foundation		-	85,000	85,000	-
		<u>-</u>	<u>117,750</u>	<u>117,750</u>	<u>-</u>
7. Extraordinary payments					
The Rev. Benjamin Thomas		36,489	-	36,489	-
8. Grants received					
USA Partner support		42,584	-	42,584	652
UK Partner support		648	-	648	-
		<u>43,232</u>	<u>-</u>	<u>43,232</u>	<u>652</u>

During the accounting period the charity received grants from the following churches in the USA:
First Presbyterian Church, Jackson; Smyrna Presbyterian Church, Smyrna; Second Presbyterian Church, Greenville;
Grace Presbyterian Church, Douglasville; Midway Presbyterian Church, Powder Springs; The Rock Presbyterian Church,
Stockbridge; The Reformed Presbyterian Church, Monroe; Christ Church, Charleston.

9. Ministerial support

During the accounting period the charity remunerated one office holder, The Rev. Kevin Bidwell, who received a stipend and pension contributions in his capacity as full-time Minister of the church.

10. Buildings and equipment

The Hill Top Chapel, Attercliffe, Sheffield property value is shown as insurance value (sum insured).

Independent Examiner's Report

to the Trustees of Sheffield Presbyterian Church Trust

I report on the accounts of Sheffield Presbyterian Church Trust (Registered Charity Number 1139937) for the year ended 31st August 2022.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Douglas McCallum

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Address: 3 Strangeways Road, Cambridge CB1 8PR

Date: 29th September 2023

SHEFFIELD PRESBYTERIAN CHURCH TRUST

England & Wales - Charity number 1139937

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	01	09	2020	To	31	08	2021

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Soar Works (Mailing Address)	
Knutton Road	
Sheffield, South Yorkshire	
Postcode	S5 9NU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Prof. Chris Bowerman	Chairman	Retired 25 Jun 2022	
2	Rev. Kevin Bidwell	Secretary	Resigned 12 Oct 2021	
3	Mr. Paul Brown			
4	Mr. Lee Etches		Appointed 4 Nov 2021	
5	Dr. Stephen Dancer		Appointed 17 Dec 2021	
6	Mr. Joel Norris		Appointed 17 Dec 2021	

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Declaration of Trust dated 21 November 2010
How the charity is constituted (eg. trust, association, company)	As a trust
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Church is a congregation voluntarily belonging to the Evangelical Presbyterian Church in England and Wales (EPCEW) religious denomination. As such it shares the same vision as other congregations within the Presbytery, and through the Presbytery with other like-minded churches throughout the world (the EPCEW is a member of the International Conference of Reformed Churches).

The spiritual leadership of the Church in regards to spiritual affairs is governed under and by the authority of the Book of Church Order of the Evangelical Presbyterian Church in England and Wales.

The charity trustees of the Charity Trust, in regards to temporal affairs is/are governed by a charity declaration of trust governed under the laws of England & Wales, in particular The Charities Act and The Finance Act.

The charity trustees have considered and follow publication, "A guide to conflicts of interest for charity trustees" as a matter of good practice.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the Christian faith, in accordance with the Subordinate Standard of Faith as defined in the Book of Church Order, in Sheffield and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable and which are connected with the charitable work of the Trust.

- To relieve persons who are in conditions of need or hardship or who are aged or sick, and to relieve the distress caused thereby, in Sheffield and in such other parts of the United Kingdom or the world.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Sheffield Presbyterian Church, like all places of worship, have suffered immensely during the COVID-19 Pandemic because of both the direct effects of the virus on members/friends of the congregation and the indirect effects of government restrictions such as mandatory building closure.

Notwithstanding the effects of COVID-19, the church has endeavoured, consistent with government recommendations and guidelines, to holding traditional public Christian worship services on a Sunday and other meetings throughout the week (including virtual) to promote the Christian growth of those in attendance.

The trustees are aware of the Charity Commissions guidance on public benefit. In doing so, the trustees confirm that the charities activities wholly comply with this guidance. In particular, this is evidenced by the way we have sought to advance the Christian faith through public outreach and teaching ministries to as many members of the public, both at home and abroad, as we are able to reach.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The volunteer work of every member/friend of the Church Congregation therefore makes a significant difference in our ability to achieve all of the above activities.

The financial resources of the charity, to a very large extent, are also given by the members/friends of the Church Congregation, and much work is done privately without recognition. The hours and value of that time cannot be quantified in advancing the Gospel. Matthew 5:13-16

Leadership is available to meet with the sick/distressed and their families at all times.

Summary of the main achievements of the charity during the year

The charity is ever mindful of Scripture in its activities, in particular Matthew 22:36-40. During this difficult year the main ways in which the Church has sought to fulfil the calling of Christ upon it have been as follows:

- Preaching, teaching and showing practical care in the wider community. This was achieved through the normal teaching of the Church on Sunday (morning/evening) and midweek study for the Congregation.

Section E Financial review

Brief statement of the charity's policy on reserves	Mindful of Proverbs 6:6–8 and 1 Corinthians 16:2, the Church has an Operational Reserve Fund and a Building/Fabric Account to refurbish/outfit the existing premises of the Church and to provide for emergency repairs as needed.
Details of any funds materially in deficit	Not applicable

Further financial review details (Optional information)

<p>You may choose to include additional information, where relevant about:</p> <ul style="list-style-type: none"> the charity's principal sources of funds (including any fundraising); how expenditure has supported the key objectives of the charity; investment policy and objectives including any ethical investment policy adopted. 	<p>Funding for the charity has come from voluntary gifts and offerings from members of the Church Congregation, other UK based Churches and the balance of funding from friends and partnering Presbyterian Churches in the United States of America that seek to support overseas Christian mission activities in accordance with Matthew 28:19.</p> <p>The trustees have reviewed and are in full compliance with Charity Commission Publication (CC11), "Trustee expenses and payments."</p> <p>During these extremely difficult and challenging times we give thanks; and to God be the glory for the great things He has done over many years in preserving and growing Sheffield Presbyterian Church.</p>
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Section F Other optional information

The physical address (not for mailing) of the charity is: Hill Top Chapel, Attercliffe Common, Sheffield, South Yorkshire S9 2AD United Kingdom

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)/Date	Signature on File	22 June 2022
Full name(s)	Mr. Paul Brown	
Position (eg Secretary, Chair, etc)	Chairman	Signed on behalf of the Trustees



Charity Name Sheffield Presbyterian Church Trust	No (if any) 1139937
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CC16a

Receipts and payments accounts

For the period from	Period start date 9/1/2020	To	Period end date 8/31/2021
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Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Congregation Gift Offerings	44,686	-	4,872	49,558	28,548
Partner Support (UK)	-	2,432	8,000	10,432	21,308
Partner Support (US)	24,951	-	35,503	60,454	88,440
Partner Support (Other)	-	-	-	-	-
Gift Aid/Tax Refund(s) (HMRC)	-	-	-	-	8,890
Book/Conference Sales	-	-	-	-	938
Interest	-	7	-	7	66
Endowment Funds Grant (US)	-	-	-	-	21,591
Other	3,569	-	2,019	5,588	12,928
Sub total (Gross income for AR)	73,206	2,439	50,394	126,039	139,527
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	73,206	2,439	50,394	126,039	139,527
A3 Payments					
Minister Payroll/NI/Filing Fees	36,598	-	-	36,598	37,608
Minister Pension	9,600	-	-	9,600	9,600
Facilities Rent	5,712	-	-	5,712	1,250
Church Expense/Office Supplies	2,199	-	-	2,199	3,839
Charity/Donations/Honoraria	1,164	-	1,960	3,124	9,288
Church Planting Expense	-	-	49,361	49,361	134,866
Bank/Exchange Fees (US)	10	156	72	238	3,350
Facility/Fabric Expense	4,308	-	-	4,308	5,992
Book Sales/Conference/Educ.	-	-	-	-	937
Sub total	59,591	156	51,393	111,140	206,730
A4 Asset and investment purchases, (see table)					
Freehold Land	-	-	-	-	-
Chapel Building	-	-	-	-	32,705
Sub total	-	-	-	-	32,705
Total payments	59,591	156	51,393	111,140	239,435
Net of receipts/(payments)	13,615	2,283	- 999	14,899	- 99,908
A5 Transfers between funds	-	2,400	-	-	-
A6 Cash funds last year end	20,933	92,000	165,615	278,548	378,456
Cash funds this year end	32,148	96,683	164,616	293,447	278,548

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Natwest Bank	32,148	36,113	-
	Barclays Bank	-	60,064	164,616
	Kingdom Bank		506	
		-		-
	Total cash funds	32,148	96,683	164,616
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	Freehold Land	FP Endow*	18,017	18,017
	Chapel Building	FP Endow*	349,956	349,956
	Valuations at cost		-	-
	*Refers to Functional		-	-
	Permanent Endowment		-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Signature on File	Mr. Joel Norris on behalf of the Trustees	22-Jun-22



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Sheffield Presbyterian Church Trust

**On accounts for the year
ended**

31 August 2021

**Charity no
(if any)**

1139937

Set out on pages

1,2,3,4 & 5 as follows

(remember to include the page numbers of additional sheets)

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: Signature on File

Date: 27 June 2022

Name: G. Whitehead

**Relevant professional
qualification(s) or body
(if any):**

Examiner is independent of both Sheffield Presbyterian Church and its parent religious denomination, the Evangelical Presbyterian Church in England and Wales. Examiner is qualified IAW Publication CC31 (D3).

Address:	RAF Alconbury, PO Box 696
	Huntingdon, Cambs
	PE28 4DA

Section B Disclosure

Trustees' remuneration and expenses

The Trustees have indicated that the remuneration paid to Rev. Kevin Bidwell in his capacity as minister during the 2020/2021 fiscal year was considered reasonable and customary.

It is noted that during the 2020/2021 fiscal year Rev. Kevin Bidwell in addition to being a remunerated employee of the Charity Trust was also serving as Trustee, the Trustees have further indicated that Rev. Kevin Bidwell received no remuneration for his services as a Trustee.

On 12 October 2021, Rev. Kevin Bidwell submitted a letter to the Trust and voluntarily resigned as Trustee with him citing that "being a salaried employee as a minister and also being a Trustee can potentially present a conflict of interest." He considered his resignation to be "in the best interest of this Trust" to "simply serve as the minister of Sheffield Presbyterian Church."

Subsequent to the fiscal year ending 31 August 2021 in addition to the resignation of Rev. Kevin Bidwell there were three additional appointments of Trustees and those appointments are noted in the Trustee Annual Report as being effective on/before the date the Trustee Annual Report is filed.

Other disclosures

The Independent Examiner has received no compensation for services to Sheffield Presbyterian Church Trust nor reimbursement for any out of pocket expenses during the 2020/2021 fiscal financial year or any prior fiscal financial year.

-----**Nothing Follows**-----

Give here brief details of any items that the examiner wishes to disclose.

The Independent Examiner (IE) considers the disclosures on pages 4 and 5 to be in the public interest.

-----Nothing Follows-----

Independent examiner's report on the accounts Section B. (Continued)

The Independent Examiner (IE) considers the following disclosures to be in the public interest.

Charity Governance Breakdown

In early September 2021, the IE while online at The Charity Commission accidentally learned two new “*trustee names*” were listed publicly for Sheffield Presbyterian Church Trust; “Ultra Vires Appointment 1” prior to the 2020/2021 year end (effective 20 August 2021) and “Ultra Vires Appointment 2” subsequent to the year end (effective 2 September 2021.).

The IE contacted a Trustee who had no knowledge of these appointments or of any trustee meetings during that period. On 11 September 2021, the IE notified the Trust, all Trustees and the ultra vires appointees, of the requirements in the Governing Document for valid Trustee appointments and the conduct of meetings for business of the Trust.

Subsequently it was determined that material financial business of the Trust was conducted, along with the appointment of Ultra Vires Appointment 2, all passing solely on the strength of a vote in favor by Ultra Vires Appointment 1, subsequently it was determined that trustee meetings were being held without notifying all Trustees, subsequently it was determined that trustee meeting minutes were knowingly being withheld from other Trustees after being otherwise requested, subsequently it was determined that one of the ultra vires appointees had a conflict of interest which was not disclosed in the minutes.

Charity Commission guidance and publications were able to assist the Charity and Trustees to “*get back on track*” where both Ultra Vires appointments were retroactively annulled, business conducted during this period was rescinded and apologies were issued by all parties to the two individuals subject to ultra vires appointments. The irregular period of governance which began on 20 August 2021 with the appointment of Ultra Vires Appointment 1 formally ended 22 September 2021, approximately one month later.

Three new trustees have subsequently been appointed and the governance of the trust over the ensuing months has since been restored in accordance with The Charities Act/The Finance Act.

The IE makes specific note that had this irregular period of governance not been quickly noticed that the restoration of regular governance would have been correspondingly more difficult.

Outstanding Grants

Beginning in the 2017/2018 fiscal year the Trust began receiving multiple grants as part of a larger grant from Foundation(s) in the United States, said grants governed under the US Internal Revenue Code. As of the end of the 2020/2021 fiscal year the Trust failed to meet the terms of those remaining grants.

Subsequent to the 2020/2021 fiscal year end, with the appointment of three additional Trustees, management has now taken implementing action on those grants to action them or otherwise return the remaining proceeds to the respective US Foundation(s). The Trustees indicate that these grants will now be fully actioned and/or returned to the respective US Foundation(s) before the end of the 2021/2022 fiscal year.

US Persons/Entities

US Persons/Entities are reminded that Sheffield Presbyterian Church Trust is a foreign entity with respect to the United States meaning it has not received a determination letter from the Internal Revenue Service (IRS) recognizing that it meets the standards to qualify as a U.S. public charity under IRC Section 501(c)3.

US Persons/Entities that have previously relied upon an Equivalency Determination Letter under IRC Section 501(c)3 to make donations to Sheffield Presbyterian Church Trust are reminded that an Equivalency Determination Letter is only valid for a fixed stated period, that it is specific for the requesting US Persons/Entities and US Persons/Entities should otherwise seek out a fresh Equivalency Determination Letter (if now expired) for their records.

US Persons/Entities are reminded that Sheffield Presbyterian Church Trust is a distinct entity for tax purposes with respect to Sheffield Presbyterian Church and should consult their respective US tax counsel.

US Persons/Entities are reminded that they should consult their respective US tax counsel prior to making any donation to any foreign entity.

-----Nothing Follows-----