



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

Postcode

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)

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

- 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.

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.

The trustees have reviewed and are in full compliance with Charity Commission Publication (CC11), "Trustee expenses and payments."

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.

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
---	------------------------

Receipts and payments accounts

CC16a

For the period from	Period start date 9/1/2020	To	Period end date 8/31/2021
------------------------	-------------------------------	----	------------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year 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	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
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Freehold Land	FP Endow*	18,017	18,017
	Chapel Building	FP Endow*	349,956	349,956
	Valuations at cost		-	-
	*Refers to Functional		-	-
	Permanent Endowment		-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
	Signature on File	Mr. Joel Norris	22-Jun-22	
		on behalf of the Trustees		



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-----