

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		-	-
Less Unpresented cheques		(2,640)	-
Plus 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.

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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