

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

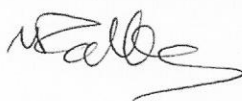
as at 31/08/2025

	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