



# Trustees' Annual Report for the period

Period start date			Period end date		
<b>From</b>	O1	April	2024	<b>To</b>	31 March 2025

## Section A Reference and administration details

**Charity name** WHEELOCK HEATH BAPTIST CHURCH

**Other names charity is known by** N/A

**Registered charity number (if any)** 1148102

**Charity's principal address** Hassall Road,

Winterley,

Sandbach, Cheshire

**Postcode**

CW11 4RJ

### 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	Peter Butler	Elder	N/A	The Church in General Meeting
2	Russell Ikin	Elder	N/A	The Church in General Meeting
3	Simon Phillips	Elder	N/A	The Church in General Meeting
4	Tim Wilson	Elder	N/A	The Church in General Meeting
5	Rhidian Phillips	Deacon & Church Secretary	N/A	The Church in General Meeting
6	Stephen Foxall	Deacon & Treasurer	N/A	The Church in General Meeting
7	Ross Mackenzie	Deacon	N/A	The Church in General Meeting
8	Philip Clayton	Deacon	17/9/2024 – 31/3/2025	The Church in General Meeting
9	Paul Hodder	Deacon	4/2/2025 – 31/3/2025	The Church in General Meeting
10				
11				
12				
13				
14				
15				
16				
17				

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

<b>Name</b>	<b>Dates acted if not for whole year</b>
Tony Littler	1/4/2024 – 31/12/2024
David Ainscough	N/A
Evelyn Littler	N/A
Ross Mackenzie	N/A
Carole Short	N/A
Keith Richardson	N/A
Gordon Fairbairn	N/A

**Names and addresses of advisers (Optional information)**

<b>Type of adviser</b>	<b>Name</b>	<b>Address</b>

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

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## **Section B                      Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	As a church
Trustee selection methods (eg. appointed by, elected by)	Appointed by the church in general meeting

**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.

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

To advance the Christian faith in accordance with the Church's statement of beliefs

**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)**

The Church has advanced the Christian faith, including its positive, beneficial moral and spiritual framework by raising awareness and understanding of the Christian faith through weekly Sunday morning and evening worship and teaching church services and mid-week Bible Study / prayer meetings as well as a number of activities arranged for the advancement of the Christian faith to different groups of people.

None of these activities has been restricted to church members but each has been open to the public in general (within targeted age ranges in certain cases), especially the local community.

Activities have included:

- "Little Fishes" parents' & tots' group;
- Sunday School for children aged 3-11;
- "Wheelers" children's club for primary school children;
- "X-plorers" club for children in school years 5-7;
- "YP" club for secondary school children;
- Wednesday Fellowship and Community Lunches open to all but generally attended by senior citizens;
- Men's breakfasts for men of all ages.

The Trustees have had regard to the Charity Commission's guidance on public benefit in arranging and undertaking these various activities.

#### **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.

**Summary of the main achievements of the charity during the year**

- **Church Services.** We held Sunday morning and evening worship and teaching services each week, reaching over 100 people.
- **Little Fishes.** Our 1¾-hour parents' & tots' groups met at WHBC on Mondays during school term times reaching 35-40 families and their pre-school children.
- **Sunday School.** Ran 40-minute classes for children aged 3-11 on a weekly basis throughout the year, teaching simple Bible stories typically to between 12 and 18 children in each week.
- **Wheelers.** Currently run as a joint activity of WHBC and Grace Church Sandbach, this Friday evening, 1-hour club for primary school children typically reached 18-22 children each week during term time.
- **Holiday Bible Club.** We ran a 4-day Holiday Club (non-residential) at WHBC for primary school children, consisting of Bible teaching, singing, games and other fun activities. 70 children attended.
- **X-plorers.** This club for children in school years 5-7 met at WHBC Thursday weekly during school term times and reached 7 young people.
- **Friday Night YP.** Ran 2-hour weekly meetings at WHBC throughout the school term times for 11-18-year-olds. 40 young people attend regularly with a typical attendance each week of about 25.
- **Small Groups.** We held weekly Bible Study / prayer meetings in 5 locations during the week, reaching 50 people.
- **Open Air.** We held 10 open-air outreach events in Crewe, reaching passers-by with the Christian faith.
- **Men's Breakfasts.** We held 1 men's breakfast in the year at WHBC reaching 70 men with a Christian talk and one-to-one discussions about the Christian faith.
- **Men's Fellowship.** We held 3 men's fellowship meetings in the year where we listened to an invited speaker and discussed issues with him. These were attended by about 30 men.
- **Ladies' Carols by Candlelight.** An annual pre-Christmas event at WHBC which this year reached c. 100 ladies.
- **Community Lunch.** We organised 4 of these free lunches with a Christian talk at WHBC, reaching 60 people from the local community at each event. We also held one **Hot Pot Supper** attended by a similar number.
- **Family Fun Days.** Aimed at families with young children, we held three of these in the year, in the church and on the "church field", attended by up to 60 children with their parents and guardians.
- **Coffee Pod.** On a Wednesday lunchtime during term time, we opened the church building and served tea and coffee etc. We reached around 40 people from the local community across these events.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

The charity does not have a documented policy on reserves.

**Details of any funds materially in deficit**

There are no funds in deficit.

### 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.

## Section F



## Other optional information

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Foxall	Rhidian Phillips
Position (eg Secretary, Chair, etc)	Treasurer	Church Secretary
Date	31/7/2025	



Wheelock Heath Baptist Church			Charity No (if any)	1148102	CC17a
Annual accounts for the period					
Period start date	01/04/2024	To	Period end date	31/03/2025	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Donations and legacies		S01	105,946	-	-	105,946	94,601
Tax recoverable on Gift Aided donations		S02	15,113	-	-	15,113	15,960
Interest earned		S03	1,141	-	-	1,141	1,004
<b>Incoming resources from charitable activities</b>		S04	-	-	-	-	-
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	122,200	-	-	122,200	111,565
<b>Resources expended (Notes 4-8)</b>							
Stipends, Pension contributions and NI			57,390	-	-	57,390	32,837
Speakers' expenses		S07	1,430	-	-	1,430	2,349
Grants and donations		S08	27,516	-	-	27,516	23,752
Youth Work		S09	3,562	-	-	3,562	5,743
Repairs and Maintenance			3,654			3,654	2,613
Depreciation			979			979	1,224
Rent and Insurance			15,943			15,943	7,443
Utilities			6,882			6,882	4,392
Outreach, Community and Fellowship Events			2,072			2,072	1,232
Miscellaneous expenditure			9,784			9,784	4,118
Transfer to Grace Church Sandbach						-	8,507
<b>Total resources expended</b>		S13	129,212	-	-	129,212	94,210
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 7,012	-	-	- 7,012	17,355
<b>Gross transfers between funds</b>		S15	550,682	- 550,682	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	543,670	- 550,682	-	- 7,012	17,355
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	543,670	- 550,682	-	- 7,012	17,355
<b>Total funds brought forward</b>		S20	290,591	550,682	-	841,273	823,918
<b>Total funds carried forward</b>		S21	834,261	-	-	834,261	841,273

## Section B

## Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	688,598	-	-	688,598	656,172
<b>Total fixed assets</b>		B04	688,598	-	-	688,598	656,172
<b>Current assets</b>							
Debtors	(Note 11)	B06	21,513	-	-	21,513	16,070
Cash at bank and in hand		B08	125,303	-	-	125,303	169,928
<b>Total current assets</b>		B09	146,816	-	-	146,816	185,998
<b>Creditors: amounts falling due within one year</b>	(Note 12)	B10	1,153	-	-	1,153	897
<b>Net current assets/(liabilities)</b>		B11	145,663	-	-	145,663	185,101
<b>Total assets less current liabilities</b>		B12	834,261	-	-	834,261	841,273
<b>Creditors: amounts falling due after one year</b>	(Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>		B14	-	-	-	-	-
<b>Net assets</b>		B15	834,261	-	-	834,261	841,273
<b>Funds of the Charity</b>							
Unrestricted funds		B16	834,261			834,261	290,591
Restricted income funds (Note 13)		B18		-		-	550,682
<b>Total funds</b>		B20	834,261	-	-	834,261	841,273
Signed by one or two trustees on behalf of all the trustees			Signature	Print Name	Date of approval		
				Stephen Foxall	17/06/2025		
				Rhidian Phillips	17/06/2025		

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 



 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

N/A

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

N/A

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

N/A



**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**Section C****Notes to the accounts****(cont)****Note 3****Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Net donations under Gift Aid	60,453	63,839
	Donations not Gift Aided	45,493	30,762
	Tax recoverable on Gift Aided donations	15,113	15,960
		-	-
		-	-
	<b>Total</b>	<b>121,059</b>	<b>110,561</b>
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Investment income	Interest income	1,141	1,004
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>1,141</b>	<b>1,004</b>
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>122,200</b>	<b>111,565</b>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 4                      Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Governance costs</b>		-	-
		-	-
	<b>Total</b>	-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	54,225	30,450
Employer's National Insurance costs	-	-
Pension costs	3,165	1,829
Conference fees		558
<b>Total staff costs</b>	<b>57,390</b>	<b>32,837</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Charitable Activities	2	1
	-	-
	-	-
	-	-
<b>Total</b>	<b>2</b>	<b>1</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme	The charity operates an auto-enrolment pension scheme as required by law.
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	This year £	Last year £
The costs of the scheme to the charity for the year	3165	1829
The amount of any contributions outstanding at the year end	228	481
The amount of any contributions prepaid at the year end	0	0

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Donations to Missionaries and Missionary Organisations	26,316.00	1,200
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	<b>26,316</b>	<b>1,200</b>

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.*

Support costs of grantmaking

nil

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
UFM Worldwide	In support of particular missionaries	14,000
Stewardship	In support of particular missionaries	6,000
Gift for Yagma Well	In support of church members' work overseas	600
Moorlands Church	In support of particular church workers	2,500
FIEC	Subscription	3,216
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		<b>26,316</b>

**Section C****Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	651,277	-	-	7,975	-	659,252
Additions	33,405	-	-	-	-	33,405
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	684,682	-	-	7,975	-	692,657

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	not depreciated	SL or RB	SL or RB	Reducing balance	SL or RB
<b>** Rate</b>				20%	

Balance brought forward	-	-	-	3,080	-	3,080
Depreciation charge for year	-	-	-	979	-	979
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	4,059	-	4,059

**9.3 Net book value**

Brought forward	651,277	-	-	4,895	-	656,172
Carried forward	684,682	-	-	3,916	-	688,598

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	<b>10.2</b> Market value at year end £	<b>10.3</b> Income from investments for the year £
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

<b>Investment held</b>	
<b>Market Value</b>	



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Income Tax recoverable under Gift Aid	15,113	15,960	-	-
Amount owed from unrestricted funds to restricted funds	0	110	-	-
Window work prepaid	5,900	0	-	-
YP Camp prepayment	500	0	-	-
<b>Total</b>	<b>21,513</b>	<b>16,070</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Amount owed from unrestricted funds to restricted funds	-	110	-	-
Taxation and social security	672	559	-	-
Other creditors	481	228	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>1,153</b>	<b>897</b>	<b>-</b>	<b>-</b>

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

N/A
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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 13**                      **Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount
Restricted Funds	Unrestricted Funds	Separation of funds no longer required, as church extension work is now complete.	550,682

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15 Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

All Property Trustees of Wheelock Heath Baptist Church ("the Church") are also trustees of the Yoxall Trust (a registered charity, number 256259) and vice versa. The Yoxall Trust owns a number of assets from which it is to derive support for the Church Minister and the upkeep of the Church building and grounds. Of the assets owned by the Yoxall Trust, the car park is regularly used by the Church. In the accounting year 2005/06, the Church contributed a sum of £10,000 to the Yoxall Trust, which was utilised in the upkeep of the car park. In exchange for this contribution, the Yoxall Trust and the Church have a written agreement, that income from this investment will be taken in lieu of rent for use by the Church of the car park in perpetuity.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees

WHEELER HEATH BAPTIST CHURCH

On accounts for the year  
ended

31/3/2025

Charity no  
(if any)

1148102

Set out on pages

1-15

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~\*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report 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:

Date:

12/6/2025

Name:

STEPHEN ALMOND-SMITH

Relevant professional  
qualification(s) or body

(if any):

Address:

CHELFORD HOUSE, CHELFORD ROAD  
CHELFORD, CHESHIRE  
SK11 9AH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

N/A