

**Independent Examiner's Report
to the PCC of St Peter's Acton Green**

I report on the Accounts for the year ended 31 December 2024
as set out on pages 2 to 6

Respective responsibilities of trustees and examiner

The PCC, as charity trustees, consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- to state whether any 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 Commissioners.

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.

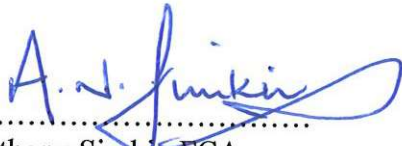
The procedures undertaken do not provide all the evidence that would be required in an audit, and so consequently I do not express an audit opinion on the accounts.

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 trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Anthony Simkin FCA

Address: 10 Riverview Grove, Chiswick,
W4 3QJ

Date: 25 March 2024 2025

PAROCHIAL CHURCH COUNCIL OF ST PETER'S ACTON GREEN

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2024

		2024	2024	2023	2023
		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
INCOMING RESOURCES	Note				
Voluntary income	2a	49497	0	39048	0
Income from investments	2b	0	0	1031	0
Church activities	2c	78022	0	26601	0
Other incoming resources	2d	0	0	8815	0
TOTAL INCOMING RESOURCES		127519	0	75495	0
RESOURCES EXPENDED					
Church activities	3a	97131	0	87609	0
TOTAL RESOURCES EXPENDED		97131	0	87609	0
NET INCOMING / OUTGOING RESOURCES BEFORE					
OTHER RECOGNISED GAINS AND LOSSES		30388	0	-12114	0
Gains on investment assets:					
on disposal		0	0	0	0
on revaluation	3b	0	0	0	0
NET MOVEMENT IN FUNDS		30388	0	-12114	0
BALANCES B/FWD 1 JANUARY		-7044	36511	5070	36511
BALANCES C/FWD 31 DECEMBER	10	23344	36511	-7044	36511
BALANCE SHEET AT 31 DECEMBER					
		2024	2024	2023	2023
		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	5	3468	0	0	0
CURRENT ASSETS					
Debtors	6a	8693	0	7397	0
Short term deposits	6b	0	16090	0	16451
Cash at bank and in hand	6c	16624	20420	-6038	20060
		25317	36511	1359	36511
LIABILITIES: AMOUNTS FALLING DUE WITHIN:					
ONE YEAR	7	5441	0	8403	0
MORE THAN ONE YEAR		0	0	0	0
NET CURRENT ASSETS		19877	36511	-7044	36511
TOTAL NET ASSETS	8	23344	36511	-7044	36511

Approved by the Parochial Church Council on _____ and signed on its behalf by:

The notes on pages 2 to 6 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

1 ACCOUNTING POLICIES

The financial statements have been prepared on a receipts and payments basis, in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

The PCC has general and restricted funds, but no endowment funds.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

Dividends are accounted for when receivable. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share, Common Fund, is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and beneficed property is not included in the accounts by s. 96(2) of the Charities Act 1993. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are inalienable property, listed in the church's Inventory which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1000 so all expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired. Investments are valued at market value at 31 December.

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST PETER'S ACTON GREEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2024

2	INCOMING RESOURCES	2024	2024	2023	2023
		Unrestricted £	Restricted £	Unrestricted £	Restricted £
2a	Voluntary income				
	Donations	17819	0	29748	0
	Tax recovered	2904		2986	
	Other	28774		6314	
		<u>49497</u>	<u>0</u>	<u>39048</u>	<u>0</u>
2b	Income from investments				
	Interest including any reclaimed tax	0	0	1031	0
2c	Income from church activities				
	Use of Church	8245	0	3229	0
	Church hall lettings	69777	0	23372	0
	Events income and sponsorship	0	0	0	0
		<u>78022</u>	<u>0</u>	<u>26601</u>	<u>0</u>
2d	Other ordinary incoming resources				
	Sundry income*	0		8815	
		<u>127519</u>	<u>0</u>	<u>75495</u>	<u>0</u>
	Incoming resources before transfers				
		<u>127519</u>	<u>0</u>	<u>75495</u>	<u>0</u>
	TOTAL INCOMING RESOURCES	<u>127519</u>	<u>0</u>	<u>75495</u>	<u>0</u>

* No contribution from SMAA in 2024

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST PETER'S ACTON GREEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2024

3 RESOURCES EXPENDED

	2024 Unrestricted Funds	2024 Restricted Funds	2023 Unrestricted £	2023 Restricted £
3a Church activities				
Administration -general	0		7714	
Clergy expenses		0		0
Office expenses including administrator wages	24181		15081	
Cost of events	6639		1928	
Charitable donations	0	0	0	0
Churches				
Gas and Electricity (includes St Peter's Hall)	5859	0	13426	0
Insurance (includes St Peter's Hall)	7153	0	6337	0
Repairs and renewals: Fabric	166	0	1300	0
Organ	2344	0	1533	0
Garden maintenance	0	0	0	0
Cleaning & Caretaker	5752	0	5414	0
Water & Waste	456	0	531	0
Common Fund Share	24996	0	24996	0
Worship expenses				
Organist Fees	6438	0	4717	0
Other worship expenses	937	0	502	0
Hall expenses				
Cleaning & Caretaker	10739		2369	
Repairs & renewals	1422		468	
Other	50	0	1295	0
Total Church Activities	97131	0	87609	0
Resources expended before transfers	97131	0	87609	0
Transfers to Designated & Restricted funds	0	0	0	0
TOTAL RESOURCES EXPENDED	97131	0	87609	0
3b Gains on investment assets:				
on disposal	0	0	0	0
on revaluation	0	0	0	0

Revaluation losses represent the sum of (i) the net change in creditors/debtors over the course of the year 2024.

4 STAFF COSTS

A part-time parish administrator and caretaker were employed.
Fees were paid to a caretaker and various self-employed organists

PCC members were reimbursed expenses respect of services or goods purchased for the PCC.
The PCC acknowledges that members of the PCC and the congregation have not reclaimed all expenditure made on its behalf. It also recognises donations in kind towards maintenance and administration.

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST PETER'S ACTON GREEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2024

5 FIXED ASSETS FOR USE BY THE PCC

In the end of 2024 a boiler was purchase for £3,468.

The boiler will be depreciated from 2025 over 10 years.

	2024	2024	2023	2023
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
5 Fixed Assets	3468		0	0
6a Debtors	6196	0	4897	0
Income tax recoverable	2497	0	2500	0
Use of buildings	0	0	0	0
	<u>12161</u>	<u>0</u>	<u>7397</u>	<u>0</u>
6b Short term deposits				
CAF deposit fund	0	16090	0	16451
6c Cash at bank and in hand				
CAF Bank Ltd	16619	20420	-6043	20060
Petty cash floats	5	0	5	0
	<u>28785</u>	<u>36511</u>	<u>1359</u>	<u>36511</u>
Total Current Assets				
7 Liabilities: Amounts falling due within one year		0		
Other creditors	5441	0	8403	0

8 Fund Details

The above funds are held in the CBF Deposit Fund or CAF Current Account and are available at call.
Apportionment of restricted and unrestricted funds is notional as monies are pooled in the current and deposit accounts

9 Restricted Funds

	(i) Vicar's Discretionary Fund	(ii) Church Planting Grant	(iii) Mindfulness Fund	(iv) Community Hub Project	TOTAL
Balance at start of year	0	0	0	36511	36511
Income during year	0	0	0	0	0
Expenditure during year	0	0	0	0	0
Balance at end of year	0	0	0	36511	36511