The Parochial Church Council of Acton with Worleston

Registered Charity Number 1143904

Trustees' Annual Report and Financial Statements For Year ending 31st December 2025

Aims and Purposes

Acton with Worleston PCC co-operates with the incumbent in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for the financial affairs of the churches; for the care, maintenance, preservation and insurance of the fabric of the churches and the goods and ornaments thereof; and for the care and maintenance of the churchyards. The PCC seeks to recognise gifts and skills in others and encourage them to share in this mission.

Objectives and Activities

This year we have continued with our vision, **Seeking to share the love of Jesus through word and deed.**

The PCC is committed to enabling as many people as possible to worship and to become part of our community at St. Mary's Church Acton and St Oswald's Church, Worleston.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through offering church services and bible study groups.

At St Mary's we bring together the local and wider community through: our weekly Tea at the Tower Community Café; monthly Movie Nights; Ladies' Lunches; St Mary's Monthly Guided Walks; several concerts performed by local musicians; our annual Battle of Nantwich talk and walk, our Annual Summer Trip to Llandudno; and our popular Christmas Tree Festival. We also have a Music Group, a Singing Group, and

Bellringers.

At St Oswald's a monthly coffee and cake morning is held.

A monthly Parish Magazine is published. Copies are available at both churches, and are delivered to households in the vicinity of St Oswald's.

The Plough Service at Reaseheath College was well attended and brought together the students at the college and our roots as a rural, farming community.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Mary's, Acton and the Church of St Oswald's, Worleston.

Achievements and Performance

Worship and Prayer

At St Mary's we continue to offer a variety of services, with Songs of Praise and Messy Church proving popular and welcoming more families into church. St Oswald's, Worleston continues to offer services twice a month and special services.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. During the year 15 children were baptised, 6 marriages were celebrated, and 19 funerals and one memorial service were held.

Pastoral Care

To support those who have been bereaved at St Mary's an Easter Vigil, a Commemoration Service (All Souls), and a Blue Christmas service for the Longest Night were held.

Our two churchyards are well maintained to provide peaceful and reflective places for remembering loved ones.

To improve our pastoral care, the PCC has agreed to support the training of a Pastoral Worker.

Church of England Schools

The Vicar works closely with our two schools, Acton CE Primary Academy, and St Oswald's Worleston CE Primary School. The Wednesday service of Holy Communion at St Mary's welcomes some of the year 5/6 children from Acton CE Primary Academy.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Churches Together in Nantwich

Two members of the PCC along with members from six other Christian churches in Nantwich meet as "Pilgrims" visiting each other's churches for services and to share concerns, problems and ideas.

Safeguarding

Our policy, which is in line with the House of Bishops' Safeguarding Policies and good practice guidance is reviewed annually and periodically reported to the PCC. It is also displayed prominently in the Church building and on the website. This means the PCC of Acton with Worleston has complied with the requirement imposed by the code under section 5A of the Safeguarding and Clergy Discipline Measure 2016 (safeguarding children and vulnerable adults).

At St Mary's Acton and St Oswald's Worleston we work hard to maintain a safe environment for all.

If you have any concerns or enquiries regarding safeguarding, please contact our safeguarding officer Tom Doyle

Email: **actonpso24@gmail.com** Phone **01270 481548**

Financial Review

During the year total income was £169,412 and total expenditure was £114,234. Income included legacies of £79,335. St Oswald's Energy Survey and Report cost £1,140 less a grant of £190. Excluding these exceptional items the deficit was £23,248 (St Mary's £8,650 and St Oswald's £14,598), an average of approximately £2,000 per month.

Total fund balances increased by £55,625 to £506,488.

In view of the ongoing deficit, and following discussion with the diocese in August 2025, in April 2026 the PCC considered reducing the donation, known as the Parish Share, it makes to the diocese to cover clergy and other costs. The PCC decided to pay its Parish Share request for 2026 of £58,351 in full, for 2026 to continue financing St Mary's share of its deficit using the late Ben Lyon's legacy, and to write all those on the Electoral Roll who usually worship at St Mary's requesting a review of giving.

Reserves Policy

The PCC has adopted the Reserves Policy *"To keep a balance on unrestricted funds which equates to approximately six months' payments, to cover emergency situations that may arise from time to time."* Six months' normal payments (determined from these Financial Statements) are approximately £57,000; at the year-end the balance of unrestricted funds was more than this at £442,345 so the reserves policy is met.

Structure Governance and Management

The PCC is a corporate body established by the Church of England PCC (Powers) Measure 1956, and the Church Representation Rules and is a charity registered with the Charity Commission for England and Wales.

Charity registration number: 1143904. The PCC is governed by the Parochial Church Councils (Powers) Measure 1956 as amended, and the Church Representation Rules which originally came into effect in 1957 and have been revised since then, most recently in 2024.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be raised and spent.

The charity is governed by the PCC, which consists of around sixteen members plus clergy licensed to the church, who serve on the PCC ex-officio. All members of the PCC are trustees of the charity. The PCC met 10 times between 1st January and 31st December 2025. In addition, a Standing Committee meets to consider matters arising between PCC meetings.

PCC members are elected by vote at the Annual Parochial Church Meeting (APCM) by members of the electoral roll who are present at the meeting and in accordance with Church Representation Rules. PCC members normally serve for a period of three years, with a third retiring each year.

We have a Parish Safeguarding Officer, covering activities for children and for vulnerable adults. Safeguarding reporting has been maintained as required.

The charity is part of the Church of England, and has representatives on the local deanery synod.

Public Benefit

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The PCC believes that, by promoting the work of the Church of England in the ecclesiastical Parish of Acton with Worleston it helps to promote the whole mission of the Church (pastoral, evangelistic, social and ecumenical) more effectively, within the Ecclesiastical Parish, and that in doing so it provides a benefit to the public by:

• Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the church offers; and

• Promoting Christian values and service by members of the Church in, and to their, Communities for the benefit of individuals and society as a whole.

Administrative Information

St. Mary's Church is situated in Acton, Nr Nantwich. St Oswald's Church is in Worleston. It is part of the Diocese of Chester within The Church of England.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is a charity registered with the Charity Commission.

The correspondence address is:	The Vicarage Chester Road Acton NANTWICH CW5 8LG
e-mail:	church@stmarysacton.org treasurer@stmarysacton.org
Website:	www.stmarysacton.org
Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of Acton with Worleston
Registered Charity Number:	1143904

PCC members who have served any time from 1st January 2025 until the date this report was approved are:

Isobel Burnley	Stephan Davies	Penni Doyle	Deana Emerton
Will Emerton	Tracey Foster	Jackie Hatton	James Hickie
Charles Hull	Linda Jones	Anne Lawson	Claire Lewis-Jones
Joyce Percival	Phillip Percival	Rosemary Shaw	Carol Thayer
Brian Titterington	Mary Titterington	Ann Williams	

Trustees are either ex – officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The Trustees' Annual Report was approved by the PCC on 25th October 2026 and signed on its behalf by



Charles Hull, Lay Chairman

Acton with Worleston Parochial Church Council

Independent Examiner's Report to the Trustees of Acton with Worleston PCC

I report to the trustees on my examination of the accounts for the year ended 31 December 2025.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume any responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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 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
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do 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.

Caroline Reade

Caroline Reade

Date: 26/10/26

ACTON WITH WORLESTON PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities for 2025

	Note	*unrestricted*		*restricted*		*endowment*		
		Acton funds	Worleston fund	Acton funds	Worleston fund	Acton Gladys Lyon	**Total 2025**	Total 2024
		£	£	£	£	£	**£**	£
INCOME								
Voluntary income								
Planned giving		10,450	1,120	30	7,234		**18,834**	11,767
Other giving at regular services		9,995	1,024				**11,019**	10,454
Weddings, Baptisms and Funerals		3,045	660				**3,705**	5,410
Community events		11,922	330	10			**12,262**	12,010
Other donations		669	347	1,270			**2,285**	2,821
Gift Aid		7,715	723	191			**8,629**	8,997
Legacies	1	74,335	5,000				**79,335**	1,000
Fees and charges								
Weddings, Funerals and Monuments		11,790	1,552				**13,342**	16,076
Community events		3,410		7,730			**11,140**	11,261
Rent, hire and trading		1,160	615				**1,775**	3,162
Other income								
Grants & contracts	2	753	232				**985**	1,311
Investment income and bank interest		4,117		1,879			**5,995**	6,510
Compensation		85	21				**106**	300
TOTAL INCOME		139,445	11,624	11,109	7,234	-	**169,412**	91,078
EXPENDITURE								
Costs of generating funds								
Costs of generating voluntary income		1,684					**1,684**	1,924
Costs of fundraising events		321		3,220			**3,540**	2,453
Costs of trading							**-**	264
Church activities								
Charitable funds raised and giving	3		16	2,735			**2,751**	5,301
Parish Share		45,321	11,330				**56,652**	55,001
Vicarage costs and vicar's expenses		2,186	545				**2,730**	2,596
Retired clergy fees and expenses		10					**10**	146
Parish office costs	4	1,211	303				**1,513**	1,889
Magazine & website costs		195	195				**390**	967
Mission and outreach costs		417	150				**567**	462
Service costs		1,798	389	547			**2,734**	2,733
Insurance and Governance		6,233	1,775				**8,008**	7,616
Oil, gas and electricity		5,675	4,607				**10,282**	14,518
Building maintenance		2,065	1,680	617			**4,362**	6,624
Major building repairs and alterations	5		1,140				**1,140**	3,159
Churchyard maintenance		8,902		1,735	7,234		**17,870**	12,328
TOTAL EXPENDITURE		76,017	22,130	8,854	7,234	-	**114,234**	117,981

ACTON WITH WORLESTON PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities for 2025 (continued)

	Note	*unrestricted*		*restricted*		*endowment*		
		Acton funds	Worleston fund	Acton funds	Worleston fund	Acton Gladys Lyon	**Total 2025**	Total 2024
		£	£	£	£	£	**£**	£
Net incoming resources before transfers and other recognised gains and losses	6, 7	63,429	(10,506)	2,256	-		**55,178**	(26,903)
Transfers between funds	8	4,556		(4,556)			-	-
Gain (loss) on investment assets on revaluation and disposal	9	(1,864)	4,974			(2,664)	**446**	13,400
NET MOVEMENT IN FUNDS		66,121	(5,532)	(2,301)	-	(2,664)	**55,624**	(13,502)
PARISH FUNDS B/F 1 JANUARY		146,349	235,407	2,462	-	66,645	**450,863**	464,365
PARISH FUNDS C/F 31 DECEMBER		212,470	229,875	162	-	63,981	**506,488**	450,863

Balance sheet at 31 December 2025

	Note	*unrestricted*		*restricted*		*endowment*	**Total 31 Dec 2025**	Total 31 Dec 2024
		Acton funds	Worleston fund	Acton funds	Worleston fund	Acton Gladys Lyon		
		£	£	£	£	£	**£**	£
FIXED ASSETS								
Tangible	4	1,034	258				**1,292**	1,938
Investments	9	44,756	228,678			63,981	**337,415**	351,969
		45,790	228,937	-	-	63,981	**338,707**	353,907
CURRENT ASSETS								
Debtors and prepayments		10,346	955	266			**11,567**	12,264
Short term deposits		149,552		-			**149,552**	85,702
Cash at bank and in hand		9,357	1,181	(69)	1,320		**11,788**	12,944
		169,254	2,135	198	1,320	-	**172,907**	110,910
LIABILITIES								
Creditors		2,574	1,197	36	1,320		**5,126**	13,954
TOTAL NET ASSETS		212,470	229,875	162	-	63,981	**506,488**	450,863
PARISH FUNDS		212,470	229,875	162	-	63,981	**506,488**	450,863

Approved by the Parochial Church Council on 25 October 2026 and signed on its behalf by

Charles Hull, Lay Chairman

The accounting policies and notes form part of the financial statements.

ACTON WITH WORLESTON PAROCHIAL CHURCH COUNCIL

Accounting policies for 2025

The PCC is a public benefit entity with in the meaning of FRS102. These financial statements have been prepared: under the Charities Act 2011; in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations' "true and fair" provisions; under FRS102 as the applicable accounting standard; and under the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The accruals basis has been used which means that the cost of goods and services is accounted for in the year they were supplied even if payment was not made until the following year. Excluded are transactions where the PCC acts as a collection or payment agent for another party (such as wedding and funeral fees collected on behalf of the Diocesan Board of Finance, vergers, organists and bell ringers; and payments made on behalf of the other PCCs in the benefice). The historical cost convention has been used except for investment assets which are shown at market value.

Funds

Unrestricted funds are available for spending on the general purposes of the PCC. The PCC has designated all of its unrestricted funds as either for St Mary's Church Acton, or for St Oswald's Church Worleston.

Restricted funds represent donations or other income received for a specific object. These funds must only be spent on the specific object for which they were given.

Endowment capital must be held permanently by the PCC with the income generated spent as determined by the donor.

Fixed assets

Consecrated and benefice property (this includes the almshouses and the Hearse House) are not included in the financial statements in accordance with the Charities Act 2011.

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). These assets are not included in the financial statements.

Notes to the financial statements for 2025

1 The PCC is grateful for legacies of £10,000 from the estate of the late Malcolm Boot; of £1,000 from the estate of the late Eileen Allwood; and of £68,335 from the estate of the late Keith Ward.

2 Breakdown: Listed Places of Worship VAT refund £232; Brindley & Faddiley Trust £653; and Churches Together in Nantwich £100.

3 Breakdown: Royal British Legion Poppy Appeal £2,426; and Train a Priest Africa £325.

4 The three parishes in the benefice purchased a photocopier in 2024. Acton with Worleston PCC's share of the purchase cost is depreciated over four years. Depreciation of £646 is included in the Parish Office costs and £1,292 is shown on the balance sheet as a Fixed Asset.

5 St Oswald's Energy survey and report £1,140.

6 Summary of fund movements

		Unrestricted designated Acton General	*Unrestricted designated* Acton Ben Lyon	*Unrestricted designated* Acton Churchyard	*Unrestricted designated* Acton Fabric	*Unrestricted designated* Worleston General	*Restricted* Acton Churchyard
		£	£	£	£	£	£
Balance at 1 January 2025		19,924	126,425	-	-	235,407	-
Income		135,505		1,970	1,970	11,624	1,735
Expenditure		66,665		8,902	450	22,130	1,735
Investment gains / disposals			(1,864)			4,974	
Transfers between funds	8	(2,375)		6,931			
Balance at 31 December 2025		86,389	124,561	-	1,520	229,875	-

		Restricted Acton Fabric	*Restricted* Acton Flower	*Restricted* Acton Community Events	*Restricted* Acton Special Collections	*Restricted* Worleston Churchyard	*Endowment* Acton Gladys Lyon	Total
		£	£	£	£	£	£	£
Balance at 1 January 2025		-	2,462	-	-	-	66,645	450,863
Income		617	183	7,741	833	7,234		169,412
Expenditure		617	200	5,630	672	7,234		114,234
Investment gains / disposals							(2,664)	446
Transfers between funds	8		(2,445)	(2,111)				-
Balance at 31 December 2025		-	-	-	162	-	63,981	506,488

ACTON WITH WORLESTON PAROCHIAL CHURCH COUNCIL

7 Additional information on three funds is given below.
Acton Ben Lyon designated fund. In 2019 the endowment bequeathed by the late Ben Lyon was wound up. The proceeds have been used for St Mary's Church Acton to finance the installation of a new toilet and to cover other costs. The residue is held in the Acton Ben Lyon designated fund, the income from which is allocated in accordance with the late Ben Lyon's bequest: one half to the Acton Churchyard designated fund and one half to the Acton Fabric designated fund.
Acton Community Events restricted fund. This fund is used for Community Events that raise money for other organisations.
Acton Gladys Lyon endowment capital. This endowment was bequeathed by the late Gladys Lyon. The income is allocated two thirds to the Acton Churchyard restricted fund and one third to the Acton Fabric restricted fund.

8 *Fund transfers.* £6,931 has been transferred from the Acton General designated fund to cover the deficit on the Acton Churchyard designated fund. Following a review of the history of the Acton Flower fund, the PCC agreed that the closing balance is unrestricted designated funds and agreed to transfer this balance to the Acton General designated fund. The surplus of £2,110 on the Acton Community Events restricted fund, representing the PCC's share of event proceeds and contributions to energy costs incurred by events, has been transferred to the Acton General designated fund.

9 All investments are held in CCLA Investment funds. Due to the closure of the CBF Church of England UK Equity fund during the year the Worleston General designated fund's holdings were transferred to the CBF Church of England Investment fund. The Acton Gladys Lyon endowment fund and the Acton Ben Lyon designated fund also have holdings in the CBF Church of England Investment fund. Two disposals of the Worleston General designated fund's holdings for a total consideration of £15,000 occurred during the year.

10 During the year there were no disclosable related party transactions. Excluding expenses paid to clergy in relation to the performance of their duties, during the year eight trustees were reimbursed total expenses of £2,348 which were properly incurred to support the activities of the charity.