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

I report on the Accounts for the year ended 31 December 2025
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: A.N. Simkin ..... Date: 10 April 2026
Name: Anthony Simkin FCA
Address: 10 Riverview Grove, Chiswick,
W4 3QJ

PAROCHIAL CHURCH COUNCIL OF ST PETER'S ACTON GREEN

STATEMENT OF FINANCIAL ACTIVITIES
For the year ending 31 December 2025

		2025 Unrestricted	2025 Restricted	2024 Unrestricted	2024 Restricted
		£	£	£	£
INCOMING RESOURCES	Note				
Voluntary income	2a	53712	18490	49497	0
Income from investments	2b	1719	0	0	0
Church activities	2c	64022	0	78022	0
Other incoming resources	2d	0	0	0	0
TOTAL INCOMING RESOURCES		**119453**	**18490**	**127519**	**0**
RESOURCES EXPENDED					
Church activities	3a	117176	5661	97131	0
TOTAL RESOURCES EXPENDED		**117176**	**5661**	**97131**	**0**
NET INCOMING / OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		2277	12829	30388	0
Gains on investment assets:					
on disposal		0	0	0	0
on revaluation	3b	0	0	0	0
NET MOVEMENT IN FUNDS		2277	12829	30388	0
BALANCES B/FWD 1 JANUARY		23344	36511	-7044	36511
BALANCES C/FWD 31 DECEMBER	10	25620	49340	23344	36511

BALANCE SHEET AT 31 DECEMBER		2025 Unrestricted	2025 Restricted	2024 Unrestricted	2024 Restricted
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	5	3414	0	3468	0
CURRENT ASSETS					
Debtors	6a	9660	0	8693	0
Short term deposits	6b	0	18108	0	16090
Cash at bank and in hand	6c	16905	31232	16624	20420
		26565	49340	25317	36511
LIABILITIES: AMOUNTS FALLING DUE WITHIN:					
ONE YEAR	7	4358	0	5441	0
MORE THAN ONE YEAR		0	0	0	0
NET CURRENT ASSETS		22207	49340	19877	36511
TOTAL NET ASSETS	8	25620	49340	23345	36511

Approved by the Parochial Church Council on 26 MARCH and signed on its behalf by:

- TREASURER

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

, ASSOCIATE VICAR

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

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

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 o investment assets, which are shown at market value. The financial statements include all transactions, asset 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 o 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 acqui
Investments are valued at market value at 31 December.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2025

2	INCOMING RESOURCES	**2025** Unrestricted £	**2025** Restricted £	**2024** Unrestricted £	**2024** Restricted £
2a	Voluntary income				
	Donations	16331	0	17819	0
	Tax recovered	4160		2904	
	Other	33221	18490	28774	
		53712	18490	49497	0
2b	Income from investments				
	Interest including any reclaimed tax	1719	0	0	0
2c	Income from church activities				
	Use of Church	1963	0	8245	0
	Church hall lettings	62059	0	69777	0
	Events income and sponsorship		0		0
		64022	0	78022	0
2d	Other ordinary incoming resources				
	Sundry income*	0		0	
	Incoming resources before transfers	119453	18490	127519	0
	TOTAL INCOMING RESOURCES	119453	18490	127519	0

* No contribution from SMAA in 2025

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2025

3 RESOURCES EXPENDED

		2025 Unrestricted Funds	2025 Restricted Funds	2024 Unrestricted £	2024 Restricted £
3a	Church activities				
	Administration -general	0		0	
	Clergy expenses		0		0
	Office expenses including administrator wages	21654		24181	
	Cost of events	8595		6639	
	Charitable donations	765	0	0	0
	Churches				
	Gas and Electricity (includes St Peter's Hall)	9546	0	5859	0
	Insurance (includes St Peter's Hall)	7414	0	7153	0
	Repairs and renewals: Fabric	5415	5661	166	0
	Organ	1941	0	2344	0
	Garden maintenance	0	0	0	0
	Cleaning & Caretaker	10151	0	5752	0
	Water & Waste	4023	0	456	0
	Common Fund Share	35193	0	24996	0
	Worship expenses				
	Organist Fees	6709	0	6438	0
	Other worship expenses	810	0	937	0
	Hall expenses				
	Cleaning & Caretaker	4004		10739	
	Repairs & renewals	464		1422	
	Other	493	0	50	0
	Total Church Activities	117176	5661	97131	0
	Resources expended before transfers	117176	5661	97131	0
	Transfers to Designated & Restricted funds	0	0	0	0
	TOTAL RESOURCES EXPENDED	117176	5661	97131	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 2025.

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 2025

5 FIXED ASSETS FOR USE BY THE PCC
In the end of 2024 a boiler was purchase for £3,468.
In 2025 laptop purchased for £440.

		2025 Unrestricted £	2025 Restricted £	2024 Unrestricted £	2024 Restricted £
5	Fixed Assets	3414		3468	
6a	Debtors	5715	0	6196	0
	Income tax recoverable	3945	0	2497	0
	Use of buildings	0	0	0	0
		9660	0	8693	0
6b	Short term deposits				
	CAF deposit fund	0	**18108**	0	16090
6c	Cash at bank and in hand				
	CAF Bank Ltd	16486	31232	16619	20420
	Petty cash	419	0	5	0
	Total Current Assets	26565	49340	25317	36511
7	Liabilities: Amounts falling due within one year				
	Other creditors	4358	0	5441	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) Building Fund	TOTAL
Balance at start of year	0	0	0	36511	36511
Income during year	0	0	0	18490	18490
Expenditure during year	0	0	0	-5661	-5661
Balance at end of year	**0**	**0**	**0**	**49340**	**49340**