

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

I report on the Accounts for the year ended 31 December 2022
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.

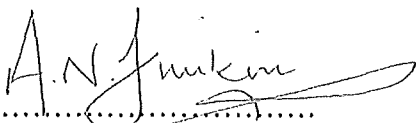
The procedures undertaken do not provide all the evidence that would be required in an audit, and so consequently I do not express an audit opinion on the accounts.

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: 2nd April 2023

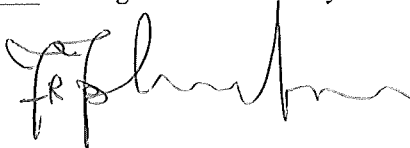
PAROCHIAL CHURCH COUNCIL OF ST PETER'S ACTON GREEN

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2022

		2022	2022	2021	2021
		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
INCOMING RESOURCES					
	Note				
Voluntary income	2a	33600	0	16115	35129
Income from investments	2b	0	0	0	0
Church activities	2c	47857	8001	31956	0
Other incoming resources	2d	14075	0	13109	0
TOTAL INCOMING RESOURCES		95532	8001	61180	35129
RESOURCES EXPENDED					
Church activities	3a	114020	12415	53990	8607
TOTAL RESOURCES EXPENDED		114020	12415	53990	8607
NET INCOMING / OUTGOING RESOURCES BEFORE					
OTHER RECOGNISED GAINS AND LOSSES		-18488	-4414	7190	26522
Gains on investment assets:					
on disposal		0	0	0	0
on revaluation	3b	0	0	0	0
NET MOVEMENT IN FUNDS		-18488	-4414	7190	26522
BALANCES B/FWD 1 JANUARY					
		23557	40925	16366	14403
BALANCES C/FWD 31 DECEMBER	10	5070	36511	23557	40925
BALANCE SHEET AT 31 DECEMBER					
		2022	2022	2021	2021
		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	5	0	0	0	0
CURRENT ASSETS					
Debtors	6a	14170	0	9360	0
Short term deposits	6b	0	20420	8843	11577
Cash at bank and in hand	6c	2269	16090	11724	55870
		16439	36511	29926	67447
LIABILITIES: AMOUNTS FALLING DUE WITHIN:					
ONE YEAR	7	11370	0	6369	0
MORE THAN ONE YEAR		0	0	0	0
NET CURRENT ASSETS		5070	36511	23557	67447
TOTAL NET ASSETS	8	5070	36511	23557	67447

Approved by the Parochial Church Council on 2 APRIL and signed on its behalf by:



ASSOCIATE VICAR

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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 2022

2	INCOMING RESOURCES	2022	2022	2021	2021
		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
2a	Voluntary income				
	Gift Aid/GASDS donations	16839	0	12695	0
	Tax recovered	1600		2770	
	Other	15161		650	35129
		<u>33600</u>	<u>0</u>	<u>16115</u>	<u>35129</u>
2b	Income from investments				
	Interest including any reclaimed tax		0		0
2c	Income from church activities				
	Use of Church	8884	0	3074	0
	Church hall lettings	38973	0	26610	0
	Events income and sponsorship		0	2272	0
		<u>47857</u>	<u>0</u>	<u>31956</u>	<u>0</u>
2d	Other ordinary incoming resources				
	Sundry income*	14075		13109	
	Incoming resources before transfers	<u>95532</u>	<u>0</u>	<u>61180</u>	<u>35129</u>
	TOTAL INCOMING RESOURCES	<u>95532</u>	<u>0</u>	<u>61180</u>	<u>35129</u>

*Figure for 2022 includes contribution from St Michael's & All Angels towards Parish Administrator's wage (£3774)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2022

3 RESOURCES EXPENDED

	2022 Unrestricted Funds	2022 Restricted Funds	2021 Unrestricted £	2021 Restricted £
3a Church activities				
Administration -general	7672		4615	
Clergy expenses	1008	0	1308	0
Office expenses including administrator wages	19687		22327	
Cost of events	6275			8607
Charitable donations	0	0	0	0
Churches				
Gas and Electricity (includes St Peter's Hall)	7748	0	3990	0
Insurance (includes St Peter's Hall)	5745	0	5507	0
Repairs and renewals: Fabric	26953	0	5128	0
Organ	2093	0	1427	0
Garden maintenance	0	0	0	0
Cleaning & Caretaker	642	0	588	0
Water & Waste	705	0	319	0
Common Fund Share	24996	0	1200	0
Worship expenses				
Organist Fees	5815	0	3760	0
Other worship expenses	2410	0	1073	0
Hall expenses				
Cleaning				
Repairs & renewals	2271		2748	
Other		0		0
Total Church Activities	114020	0	53990	8607
Resources expended before transfers	114020	0	53990	8607
Transfers to Designated & Restricted funds	0	0	0	0
TOTAL RESOURCES EXPENDED	114020	0	53990	8607
	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 2021, there is no depreciation as asset is fully depreciated.

4 STAFF COSTS

A part-time parish administrator and caretaker were employed.
Fees were paid to 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 2021

5 FIXED ASSETS FOR USE BY THE PCC

A Toshiba E-Studio 2050C multi-function printer was purchased in November 2015 for £3240. This equipment is depreciated using the straight line method over 5 years. The printer is fully depreciated (NBV £0).

	2022	2022	2021	2021
	Unrestricted	Restricted	Unrestricted	Restricted
6 Current Assets			£	£
6a Debtors	12079	0	680	0
Income tax recoverable	2091	0	7743	0
Use of buildings	0	0	0	0
	<u>14170</u>	<u>0</u>	<u>7743</u>	<u>0</u>
6b Short term deposits				
CAF deposit fund	0	20420	8843	11577
6c Cash at bank and in hand				
CAF Bank Ltd	2264	16090	2275	2826
Petty cash floats	5	0	5	0
Total Current Assets	<u>16439</u>	<u>36511</u>	<u>18866</u>	<u>14403</u>
7 Liabilities: Amounts falling due within one year		0		
Other creditors	11370	0	2500	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	2176	4187	6052	28511	40925
Income during year	0	0	0	8000	8000
Expenditure during year	2176	4187	6052	0	12414
Balance at end of year	0	0	0	36511	36511