

Independent Examiner's Report

for the year ended 31 December 2025

Independent Examiner's report to the Parochial Church Council of Holy Trinity, Brimscombe

This report on the accounts of the Parochial Church Council of Holy Trinity, Brimscombe ("the PCC") for the year ended 31 December 2025, which comprise the Receipts & Payments Account, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("The Regulations") and s.145 of the Charities Act 2011 ("the 2011 Act").

This report is made solely to the PCC in accordance with section 145 of the 2011 Act. My work has been undertaken so that I might state to the PCC 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 responsibility to anyone other than the PCC for my examination work, for this report, or for the opinions I have formed.

Respective responsibilities of the PCC and examiner

As members of the PCC, you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144 (2) of the 2011 Act do not apply.

It is my responsibility:

- To examine the financial statements (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 requirements
- To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and the Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Joseph Simpson – FCCA
Simpson Costea Limited**

The Willows Tinkley Lane, Nympsfield, Stonehouse, GL10 3UH
2 April 2026