

ST JAMES CHURCH TAUNTON

INDEPENDENT EXAMINERS REPORT

TO THE PARACHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JAMES, TAUNTON

This report on the accounts of the PCC for the year ended 31 December 2025, which incorporates the Statement of Financial Activities, Balance Sheet and the Notes to the Accounts, is in respect of an examination carried out in accordance with the Church Accounting Regulation 2006 ("the Regulations") and the s.145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the Trustees and Independent Examiner

As members of the PCC, you are responsible for the preparation of the accounts.

It is my responsibility to

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

Basis of Independent Examiner's Statement

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 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

- 1 which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 act; or
 - to prepare accounts which accord with these accounting records 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.

Signed *D A Thatcher* Date *8/6/2026*.

Mrs D A Thatcher (FCCA)
Lentells Limited
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