

THE CHURCH OF SCOTLAND

Checklist for Examination of Congregational Accounts

Fully Accrued (SORP Compliant) Accounts

Presbytery: _____

Congregation: _____

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice Accounting and Reporting by Charities 2014 by showing details of:

Trustees' Report

	Yes	No
1. Registered name of the congregation	<input type="checkbox"/>	<input type="checkbox"/>
2. Congregation's Scottish charity number (SC xxxxxx) (also to be shown on front cover of accounts) - <u>not the tax reference</u>	<input type="checkbox"/>	<input type="checkbox"/>
3. Contact address of the congregation	<input type="checkbox"/>	<input type="checkbox"/>
4. Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees	<input type="checkbox"/>	<input type="checkbox"/>
5. Particulars of the constitution or governing document of the congregation	<input type="checkbox"/>	<input type="checkbox"/>
6. A description of how charity trustees are recruited and appointed	<input type="checkbox"/>	<input type="checkbox"/>
7. The purposes of the charity	<input type="checkbox"/>	<input type="checkbox"/>
8. The organisational structure of the congregation	<input type="checkbox"/>	<input type="checkbox"/>
9. A summary of the main activities of the congregation, achievements in the period and a summary of difficulties faced	<input type="checkbox"/>	<input type="checkbox"/>
10. A statement of the principal risks facing the congregation and the steps taken to mitigate those risks	<input type="checkbox"/>	<input type="checkbox"/>
11. A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including: - the level of reserves held - why they are held - the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future If no reserves are held a statement of why this is thought to be appropriate	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
12. Where material investments are held a statement of the investment objectives and performance against those objectives	<input type="checkbox"/>	<input type="checkbox"/>
13. Signed and dated by a trustee on behalf of all the trustees	<input type="checkbox"/>	<input type="checkbox"/>

Statement of Financial Activities

	Yes	No	N/A
1. Income split between			
- Donations and legacies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Income from charitable activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Trading income (unlikely for most congregations)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Other income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Expenses split between			
- Raising Funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Charitable activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Net Gains / Losses on Investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Transfers between funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Net Movement in funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Total funds brought forward and carried forward	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. All of above split between different categories of funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Comparative figures for previous year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Balance Sheet

1. Fixed Assets split between tangible assets and investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Investments stated at market valuation (including amounts held with Investors Trust Growth and Income Funds)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Debtors at year end	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Cash and bank balances at end of period (including amounts held with Investors Trust Deposit Fund)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Creditors at year end	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Funds split between Unrestricted, Restricted and Endowment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Comparative figures for previous year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Signed and dated by two trustees on behalf of all the trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes to the Accounts

	Yes	No	N/A
1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use	<input type="checkbox"/>	<input type="checkbox"/>	
2. Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid (excluding minister's stipend but including Voluntary Additional Payment where appropriate)	<input type="checkbox"/>	<input type="checkbox"/>	
3. Total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses (including minister's travel, Council Tax, etc.) Or a statement that no such expenses were paid.	<input type="checkbox"/>	<input type="checkbox"/>	
4. Details of remuneration or expenses waived by Trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The total amount donated by all trustees	<input type="checkbox"/>	<input type="checkbox"/>	
6. A note detailing the arrangements for minister's stipend	<input type="checkbox"/>	<input type="checkbox"/>	
7. Details of Accounting Policies adopted by the trustees	<input type="checkbox"/>	<input type="checkbox"/>	
8. Analysis of			
- Donations and Legacies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Income from Charitable Activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Income from Trading Activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Investment Income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Analysis of Expenses	<input type="checkbox"/>	<input type="checkbox"/>	
10. Details of split between unrestricted, restricted and endowment for previous year for each of the above categories	<input type="checkbox"/>	<input type="checkbox"/>	
11. Details of Staff Costs			
- Split between Salaries and Social Security costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Average number of employees during the year calculated on a head count	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Analysis of Fixed Assets included in the Balance Sheet showing			
- Cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Depreciation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Net Book Value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Details of investments held	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Details of significant debtors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Details of significant creditors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Analysis of net assets among funds	<input type="checkbox"/>	<input type="checkbox"/>	
18. Details of movements in funds	<input type="checkbox"/>	<input type="checkbox"/>	
19. A description of the role played by volunteers within the congregation	<input type="checkbox"/>	<input type="checkbox"/>	
20. All details of any other separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Any further information required to reasonably assist the reader to understand the statement of accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Independent Examiner's Report

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|----|--|--------------------------|--------------------------|
| 1. | Independent Examiner's Report must not be dated before the date the Trustees approved the Accounts | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | Full name and address of Independent Examiner should be given | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | Independent Examiner's Report must be signed by an individual and not by a firm of Accountants | <input type="checkbox"/> | <input type="checkbox"/> |

Also confirm that the following figures agree with each other:

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1. | | |
| Each category of income in the Statement of Financial Activities. | | |
| AND | | |
| The total of the same category of income in the Notes. | <input type="checkbox"/> | <input type="checkbox"/> |
| AND | | |
| The total income in the Movements in Funds Note. | | |
| 2. | | |
| Each category of expenditure in the Statement of Financial Activities. | | |
| AND | | |
| The total expenditure in the Analysis of Resources Expended Note. | <input type="checkbox"/> | <input type="checkbox"/> |
| AND | | |
| The total expenditure in the Movements in Funds Note. | | |
| 3. | | |
| The Net Assets per the Balance Sheet. | | |
| AND | | |
| The Total Funds per the Balance Sheet. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | | |
| The Fixed Assets, Investments, Debtors and Creditors per the Balance Sheet. | | |
| AND | | |
| The totals of the appropriate notes for each of the above. | <input type="checkbox"/> | <input type="checkbox"/> |