

THE CHURCH OF SCOTLAND

Checklist for Examination of Congregational Accounts

RECEIPTS & PAYMENTS

Presbytery: _____

Congregation: _____

Is the total income less than £250,000? Yes No
If 'No' then Receipts and Payments cannot be prepared

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 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 and achievements in the period	<input type="checkbox"/>	<input type="checkbox"/>
10. 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	<input type="checkbox"/>	<input type="checkbox"/>
- why they are held	<input type="checkbox"/>	<input type="checkbox"/>
- the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future	<input type="checkbox"/>	<input type="checkbox"/>
11. Signed and dated by a trustee on behalf of all the trustees	<input type="checkbox"/>	<input type="checkbox"/>

Receipts and Payments Account

Receipts

	Yes	No	N/A
1. Donations (including Gift Aid tax recovered)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Legacies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Grants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Receipts from fundraising activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Gross receipts from trading (unlikely for a Church)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Receipts from investments other than land & buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Rent from land and buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Receipts from General Trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Proceeds from sale of fixed assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Proceeds from sale of investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Split of receipts between different categories of funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Comparative figures for previous year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payment

s

1. Payments for fundraising activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Gross trading payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Investment management costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Payments relating directly to charitable activities, detailing material items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Grants and donations relating directly to charitable activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Governance costs relating to:			
- Independent examination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Legal costs associated with constitutional matters or legal advice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Purchase of fixed assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Purchase of investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Split of payments between different categories of funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Comparative figures for previous year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statement of Balances

	Yes	No	N/A
1. 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"/>
2. Reconciliation with balances at beginning of period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Summary of investments at market valuation (including amounts held with Investors Trust Growth and Income Funds)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Total estimate of significant liabilities at period end	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Signed and dated by a trustee on behalf of all the trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes to the Accounts

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. A note detailing the arrangements for minister's stipend	<input type="checkbox"/>	<input type="checkbox"/>
5. 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"/>
6. Any further information required to reasonably assist the reader to understand the statement of accounts	<input type="checkbox"/>	<input type="checkbox"/>

Independent Examiner's Report

1. Independent Examiner's Report should 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 should 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. Excess of Receipts and Payments per the Receipts and Payments Account. AND Excess of Receipts and Payments per the Statement of Balances.	<input type="checkbox"/>	<input type="checkbox"/>
2. Total Bank and Deposit Balances per the Statement of Balances. AND Total Funds per the Movements in Funds Note.	<input type="checkbox"/>	<input type="checkbox"/>
3. Total Receipts per the Receipts and Payments Account. AND Total Receipts per the Movements in Funds Note.	<input type="checkbox"/>	<input type="checkbox"/>
4. Total Payments per the Receipts and Payments Account. AND Total Payments per the Movements in Funds Note.	<input type="checkbox"/>	<input type="checkbox"/>
5. Total Donations per the Receipt and Payment Account. AND Total Donations per the Analysis of Donations Note.	<input type="checkbox"/>	<input type="checkbox"/>