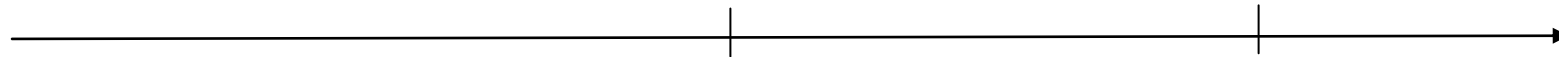


# Accounts Preparation Timeline



## January – March

- Accounts prepared by treasurer
- Accounts examined by Independent Examiner
- Accounts signed off by:
  - Trustees of Congregation (Kirk Session & Congregational Board)
  - Independent Examiner

## March 31<sup>st</sup>

Deadline for submission of accounts to Stewardship & Finance Department and Presbytery

## June – August

Presbytery gives congregations permission to send accounts to OSCR

## Sept 30th

Deadline for submission of accounts to OSCR

### Format:

(A4, unbound, stapled, originally signed)

### Originally signed copies:

- 1 to Stewardship & Finance Department (*an addressed envelope is provided in December mailing*)
- 1 to Presbytery (for attestation process)
- 1 to OSCR (to be sent after Presbytery attestation)
- 1 copy retained by congregation

### Note:

*If the accounting figures change as a result of the attestation process please inform the Stewardship & Finance Department (not necessary for format/cosmetic changes)*