

2025

THE CHURCH OF SCOTLAND

Checklist for Examination of Congregational Accounts

Fully Accrued (SORP Compliant) Accounts

Presbytery: EDINBURGH & WEST LOTHIAN

Congregation: CRAIGLOCKHART PARISH

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	☒	☐
2. Congregation's Scottish charity number (SC xxxxxx) (also to be shown on front cover of accounts) - <u>not the tax reference</u>	☒	☐
3. Contact address of the congregation	☒	☐
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	☒	☐
5. Particulars of the constitution or governing document of the congregation	☒	☐
6. A description of how charity trustees are recruited and appointed	☒	☐
7. The purposes of the charity	☒	☐
8. The organisational structure of the congregation	☒	☐
9. A summary of the main activities of the congregation, achievements in the period and a summary of difficulties faced	☒	☐
10. A statement of the principal risks facing the congregation and the steps taken to mitigate those risks	☒	☐
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	☒	☐
12. Where material investments are held a statement of the investment objectives and performance against those objectives	☒	☐
13. Signed and dated by a trustee on behalf of all the trustees	☒	☐

Statement of Financial Activities

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

Balance Sheet

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

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	☒	☐	
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)	☒	☐	
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.	☒	☐	
4.	Details of remuneration or expenses waived by Trustees	☐	☐	☒
5.	The total amount donated by all trustees	☒	☐	
6.	A note detailing the arrangements for minister's stipend	☒	☐	
7.	Details of Accounting Policies adopted by the trustees	☒	☐	
8.	Analysis of			
	- Donations and Legacies	☒	☐	☐
	- Income from Charitable Activity	☒	☐	☐
	- Income from Trading Activity	☒	☐	☐
	- Investment Income	☐	☐	☒
9.	Analysis of Expenses	☒	☐	
10.	Details of split between unrestricted, restricted and endowment for previous year for each of the above categories	☒	☐	
11.	Details of Staff Costs			
	- Split between Salaries and Social Security costs	☒	☐	☐
12.	Average number of employees during the year calculated on a head count	☒	☐	☐
13.	Analysis of Fixed Assets included in the Balance Sheet showing			
	- Cost	☒	☐	☐
	- Depreciation	☒	☐	☐
	- Net Book Value	☒	☐	☐
14.	Details of investments held	☐	☐	☒
15.	Details of significant debtors	☒	☐	☐
16.	Details of significant creditors	☒	☐	☐
17.	Analysis of net assets among funds	☒	☐	
18.	Details of movements in funds	☒	☐	
19.	A description of the role played by volunteers within the congregation	☒	☐	
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	☐	☐	☒
21.	Any further information required to reasonably assist the reader to understand the statement of accounts	☐	☐	☒

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 | ☒ | ☐ |
| 2. | Full name and address of Independent Examiner should be given | ☒ | ☐ |
| 3. | Independent Examiner's Report must be signed by an individual and not by a firm of Accountants | ☒ | ☐ |

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.
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.
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. | ☒ | ☐ |
| 4. The Fixed Assets, Investments, Debtors and Creditors per the Balance Sheet.
AND
The totals of the appropriate notes for each of the above. | ☒ | ☐ |