Faith Finance
ACCOUNTING

INDEPENDENT EXAMINATION CHECKLIST FOR CHURCHES

	CHECK	YES	NO	N/A
1.	Scottish charity number (SC053446) reviewed and agrees to OSCR records.	☑	☐	☐
2.	Trustees (office bearers) listed are consistent with church/congregational records.	☑	☐	☐
3.	Independent Examiner eligibility and independence confirmed.	☑	☐	☐
4.	Financial year-end confirmed.	☑	☐	☐
5.	Accounts basis (Receipts & Payments or Accruals) appropriate and consistent.	☑	☐	☐
6.	Bank balances agree to year-end bank statements.	☑	☐	☐
7.	Bank reconciliations reviewed and agree to accounting records.	☑	☐	☐
8.	Random sample of payments verified to supporting invoices, receipts or other documentation.	☑	☐	☐
9.	Income recorded agrees broadly to bankings and accounting records.	☑	☐	☐
10.	Income and expenditure correctly classified (unrestricted / restricted funds).	☑	☐	☐
11.	Restricted funds correctly identified, recorded and applied.	☐	☐	☑
12.	Payroll, pensions and HMRC payments reviewed (if applicable).	☐	☐	☑
13.	Assets (and liabilities, if any) properly recorded and disclosed.	☐	☐	☑
14.	Accounts agree to underlying accounting records.	☑	☐	☐
15.	Comparative figures agree with prior year accounts.	☐	☐	☑
16.	Trustees' Annual Report reviewed for consistency with the accounts.	☑	☐	☐
17.	Any significant or unusual transactions reviewed and explained.	☐	☐	☑
18.	No matters identified requiring disclosure to trustees or OSCR.	☑	☐	☐
20.	Independent Examiner's Report completed and signed.	☑	☐	☐

Independent Examiner: Shoena Nelson
Church: ZOE FREEDOM / PROPHETIC RESOURCES
Scottish Charity Number: SC053446
Financial Year Ended: 1/7/2026
Date of Examination: 30.09.2026

Comments / Matters Arising:
NO CONCERNS.

Trusted • Professional • Faithful