THE CHURCH OF SCOTLAND

Checklist for Examination of Congregational Accounts

RECEIPTS & PAYMENTS

Presbytery: Perth

Congregation: Bridge of Allan Parish Church

	Yes	No
Is the total income less than £250,000?	X	

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	X	
2.	Congregation's Scottish charity number (SC xxxxxx) (also to be shown on front cover of accounts) - not the tax reference	X	
3.	Contact address of the congregation	X	
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	X	
5.	Particulars of the constitution or governing document of the congregation	X	
6.	A description of how charity trustees are recruited and appointed	X	
7.	The purposes of the charity	X	
8.	The organisational structure of the congregation	X	
9.	A summary of the main activities of the congregation and achievements in the period	X	
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	X	
	- why they are held	X	
	- the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future		X
11.	Signed and dated by a trustee on behalf of all the trustees	X	

Receipts and Payments Account

	Receipts	Yes	No	N/A
1.	Donations (including Gift Aid tax recovered)	X		
2.	Legacies			X
3.	Grants	X		
4.	Receipts from fundraising activities			X
5.	Gross receipts from trading (unlikely for a Church)			X
6.	Receipts from investments other than land & buildings	X		
7.	Rent from land and buildings			X
8.	Receipts from General Trustees			X
9.	Proceeds from sale of fixed assets			X
10.	Proceeds from sale of investments	X		
11.	Split of receipts between different categories of funds	X		
12.	Comparative figures for previous year	X		
	Payments			
1.	Payments for fundraising activities	X		
2.	Gross trading payments			X
3.	Investment management costs			X
4.	Payments relating directly to charitable activities, detailing material items	X		
5.	Grants and donations relating directly to charitable activities			X
6.	Governance costs relating to: - Independent examination	X		
	- Legal costs associated with constitutional matters or legal advice			X
7.	Purchase of fixed assets			X
8.	Purchase of investments			X
9.	Split of payments between different categories of funds	X		
10.	Comparative figures for previous year	X		

Statement of Balances

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

Notes to the Accounts

1.	Nature and purpose of the different funds held by the congregation, including any restrictions on their use	X		
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)	X		
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.	X		
4.	A note detailing the arrangements for minister's stipend	X		
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			n/a
6.	Any further information required to reasonably assist the reader to understand the statement of accounts	X		

Independent Examiner's Report

1.	Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts	X		
2.	Full name and address of Independent Examiner should be given	X		
3.	Independent Examiner's Report should be signed by an individual and not by a firm of Accountants	X		

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.	X	
2.	Total Bank and Deposit Balances per the Statement of Balances. **AND** Total Funds per the Movements in Funds Note.	X	
3.	Total Receipts per the Receipts and Payments Account. **AND** Total Receipts per the Movements in Funds Note.	X	
4.	Total Payments per the Receipts and Payments Account. **AND** Total Payments per the Movements in Funds Note.	X	
5.	Total Donations per the Receipt and Payment Account. **AND** Total Donations per the Analysis of Donations Note.	X	