

STOW PARISH TRUST

REGISTERED CHARITY NUMBER SCO27344

INCOME & EXPENDITURE ACCOUNT
FOR YEAR TO 1st APRIL 2026

STOW PARISH TRUST
Income & Expenditure Account for year to
1st April 2026

Opening Balance as at 2.4.25	£7342.96
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Income:

Forget Me Not Fair Rent	£100.00
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Expenditure:

EDF Electricity	-£232.62
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Protectivity Insurance	-£186.60
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Closing Balance as at 1.4.26	<u>£7023.74</u>
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Statement of Funds

Bank of Scotland Current Account	<u>£7023.74</u>
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A. Runaman

Treasurer

Date: 25/5/26

Fiona M. Smith

Auditor

Date: 28/5/26

STOW PARISH TRUST

SCO27344

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	02	APRIL	2025		01	APRIL	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	100				100	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	100	-	-	-	100	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	100	-	-	-	100	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	420				-	
A3 Sub total	420	-	-	-	420	601
Total payments	420	-	-	-	420	601
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Net receipts / (payments)	(320)	-	-	-	(320)	(601)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(320)	-	-	-	(320)	(601)

STOW PARISH TRUST

Section B Statement of balances

SCO27344

Categories

Details

B1 Cash funds

Cash and bank balances at start of year
Surplus / (deficit) shown on receipts and payments account

Cash and bank balances at end of year

(Agree balances with receipts and payments account(s))

Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
7,343				7,343	7,943
(320)				(320)	(601)
7,023				7,023	7,342

B2 Investments

Details

Fund to which asset belongs

Market valuation
to nearest £Last year
to nearest £

Total	-	-

B3 Other assets

Details

Fund to which asset belongs

Cost (if available)
to nearest £Current value (if available)
to nearest £Last year
to nearest £

Total	-	-	-

B4 Liabilities

Details

Fund to which liability relates

Amount due
to nearest £Last year
to nearest £

Total	-	-

B5 Contingent liabilities

Details

Fund to which liability relates

Amount due
(estimate)
to nearest £Last year
to nearest £

Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts v2

Charity name

Stow Parish Trust

SC 027344

Period start date

Day

Month

Year

02

04

2025

to

Period end date

Day

Month

Year

01

04

2026

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

FRASER M. SIMM

Date: 28th MAY 2026

FRASER MURRAY SIMM

F.C.A.

FELLOW INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES

5 MANOR PARK,

STOW, SELKIRKSHIRE

TD1 2RD

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose