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The Church of Scotland  
Fintray Kinellar Keithhall Parish Church

Receipts and Payments Accounts  
Congregation No: 331968  
Charity No: SC 003115  
Annual Report and Accounts for Year Ending 31 December 2022

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**Reference and Administrative Information**

Charity Name: Fintray Kinellar Keithhall Parish  
Church of Scotland

Charity Registration Number: SC003115

Congregation Reference No: 331968

Contact Address: Fintray Kinellar Keithhall Session  
Clerk  
Lower Rainnieshill Cottage  
Newmachar  
Aberdeen  
AB21 0UF

**Trustees**

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

**Principal Office Bearers**

Interim Moderator	[REDACTED]
Session Clerk	[REDACTED]
Treasurer	[REDACTED]

**Independent Examiner**

[REDACTED]

**Bankers**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

## **2. Trustees Annual Report**

### **2.1 Structure, Governance and Management**

The Church is administered in accordance with the terms of the Unitary Constitution.

### **2.2 Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Interim Moderator, who is a member of the Kirk Session, is elected by Presbytery.

### **2.3 Organisational Structure**

The Kirk Session is chaired by the Interim Moderator and meets at least five times in a year. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. The Kirk Session is responsible for spiritual affairs within the church.

### **2.4 Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry.

It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

### **2.5 Achievements**

#### *(a) Achievements*

Fintray Church, belatedly (due to COVID), celebrated its 200<sup>th</sup> Anniversary, an occasion which involved the whole community. Of particular note was the enthusiastic involvement of the local primary school children of the Parish in the design of the stained-glass memorial.

Weekly services continued to be held at Fintray Church followed by refreshments for a time of fellowship.

- The average Sunday attendance increased to an average of 18 adults;
- During the year a strengthened outreach was established with the local primary schools, the Interim Moderator serving as chaplain to the three schools in the Parish. The children of Hatton of Fintray Primary School attended Easter, Christmas services and our Anniversary Dedication service for the stained-glass memorial.
- The Kirk Session and Interim Moderator continue to look for ways to reach out and teach the young people in the Parish as part of its Five Marks of Mission;
- A Worship Group assists with services once a month;
- Weekly Study classes were held for Lent and Advent.
- Community Craft Classes continue to be held.



- Fintray Church meeting room continues to be available and is used by community groups.
- In addition to its place of safe refuge within the Aberdeenshire Council and Community resilience plans, Fintray Church has been designated as a “warm space” for the Community if required.

(b) *Membership*

The Congregational Roll decreased through 2022 primarily through death. The year-end statistics are summarised below.

2021 Year End Active Members	125
Added	4
Removed from Roll during 2021 due to Death	(5)
Removed from Roll during 2021 Otherwise	0
Total Roll 2022 Year End	124

(c) *Financial Review*

The congregational principal source of income for the year were regular monthly direct debits, weekly offerings, gift aid claims and donations. Year on year the level of income remains reasonably consistent.

2.6 Reserves Policy

It has previously been the Trustees’ policy to hold reserves of approximately four months expenditure including unrestricted funds. This was re-affirmed for 2023.

At 31 December 2022 the Church held unrestricted cash funds of £29,280 in the General Fund which Trustees consider to be sufficient to enable the Church to run for the forthcoming year.

In addition there is £124,547 held in unrestricted deposits held by the Church of Scotland.

2.7 Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This complies with the format and content template provided by Church of Scotland.

This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

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Approved by the Trustees Date: 18 April 2023  
and signed on their behalf,

  
\_\_\_\_\_  
, Fintray Kinellar Keithhall Parish Church Session Clerk

  
\_\_\_\_\_  
 Fintray Kinellar Keithhall Parish Church Treasurer

  
\_\_\_\_\_  
 Fintray Kinellar Keithhall Parish Church Interim Moderator

### 3. Independent Examiners Report

I report on the accounts of the charity for the year ended 31st December 2022.

Respective responsibilities of trustees and examiner

- The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.
- 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) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below\*]

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

Name: [REDACTED]

Signature:

[REDACTED]

A

[REDACTED]

[REDACTED]

[REDACTED]

Date: 18 April 2023

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

#### 4. Statement of Balances

Statement of Balances	Note		UNRESTRICTED	RESTRICTED	ENDOWMENT	
TOTAL BROUGHT FORWARD AT 1 JANUARY 2022			28,883	0	0	28,883
Excess of Receipts over Payments for 2022			44,965		0	44,965
TOTAL FUNDS CARRIED FORWARD TO 2023			73,848	0	0	73,848
Investments at Market Value	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022
Cost		118,316		186,029		186,029
TOTAL ASSETS			73,848	186,029	0	259,877

The accounts were approved by the Kirk Session on 18 April 2023.

For and on behalf of the Kirk Session.

  
 Fintray Kinellar Keithhall Parish Church Session Clerk  
 Date: 18 April 2023

  
 Fintray Kinellar Keithhall Parish Church Treasurer  
 Date: 18 April 2023



## 5. Receipts and Payments

CoS Receipts and Payments Analysis		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
Receipts						
	Activities for generating funds	0	0	0	0	440
	Bank and Deposit interest	507	0	0	507	320
	Donations	17,162	0	0	17,162	18,402
	Transfer from Deposits	18,962	0	0	18,962	8,668
	Legacies	0	0	0	0	
	SUB TOTAL	36,631	0	0	36,631	27,830
	Grants	0	0	0	0	
	Weddings and Funerals	590	0	0	590	250
	Other Receipts	0	0	0	0	
	Other Receipts-Utility, Local Authority refunds	964	0	0	964	2,796
	Other Receipts-Life and Work	36	0	0	36	
	Rental of Premises	7,709	0	0	7,709	

CoS Receipts and Payments Analysis		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
	Receipts from General Trustees	0	0	0	0	
	Sale of assets	36,018	0	0	36,018	
	Sale of investments	0	0	0	0	
	SUB TOTAL	45,317	0	0	45,317	3,046
	TOTAL RECEIPTS	81,948	0	0	81,948	30,876
Payments		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
	Costs of generating funds	0	0	0	0	
	Charitable activities	(35,031)	0	0	(35,031)	(27,007)
	Governance costs	0	0	0	0	
	CoS Deposit Admin Fees	(1,952)	0	0	(1,952)	
	TOTAL PAYMENTS	(36,983)	0	0	(36,983)	(27,007)
	INCOME/ EXPENDITURE SURPLUS/ (SHORTFALL)	44,965	0	0	44,965	3,869

### Bank and Deposit Balances

Bank and Deposit Balances	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
General Fund	29,280	0	0	29,280	26,284
Fabric Fund	0	0	0	0	2,599
Account 563319682	88,606	0	0	88,606	52,588
Account 503319681	35,942	0	0	35,942	46,353
<b>TOTAL BANK AND DEPOSIT BALANCES</b>	<b>153,827</b>	<b>0</b>	<b>0</b>	<b>153,827</b>	<b>127,824</b>

## 6. Notes To Accounts

### Note 1-Trustee Remuneration and Related Party Transactions

The Interim Moderator was reimbursed £3,839 Pulpit Supply. Pastoral and chaplaincy duties were provided free by the Interim Moderator.

No other trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

### Note 2-Movement in Funds

Only the following funds are now identified separately in Fintray Kinellar Keithhall Accounts, the purposes of which are noted below.

- 1) General Fund
  - To manage daily income and expenditures of the Church
- 2) 50 Consolidated Fabric Fund Revenue (Account 503319681)
  - The Trustees have set aside funds for the maintenance of the Church and Manse properties
- 3) 56 Consolidated fabric Fund (Capital (II)) (Account 563319682)
  - The Trustees maintain a capital fund available for proceeds from asset disposals.

Movement In Funds	Jan-22	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 DECEMBER 2022
General Fund	26,284	38,026	(35,031)	0	29,280
Fabric Fund	2,599	0	0	(2,599)	0
Account 563319682	52,588	36,018	0	0	88,606
Account 503319681	46,353	7,904	(1,952)	(16,363)	35,942
<b>TOTAL FUNDS</b>	<b>127,824</b>	<b>81,948</b>	<b>(36,983)</b>	<b>(18,962)</b>	<b>153,827</b>

### Note 3-Analysis of Donations

Analysis of Donations	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1101: WFO Scheme Non Gift Aid	0	0	0	0	1,020
1003: Standing Order Donations	7,319	0	0	7,319	
1103: Gift Aid Donations	0	0	0	0	12,475
1104: Tax Recovered	2,608	0	0	2,608	3,125
1105: Ordinary Offerings	0	0	0	0	962
1106: Other Offerings	7,234	0	0	7,234	820
<b>TOTAL DONATIONS</b>	<b>17,162</b>	<b>0</b>	<b>0</b>	<b>17,162</b>	<b>18,402</b>

### Note 4-Analysis of Payments

Analysis of Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1201: Ministries-Mission Allocation	(6,462)	0	0	(6,462)	(6,042)
1209: Presbytery Dues	(128)	0	0	(128)	(135)
1217: Pulpit Supply, Pastoral Cover	(3,839)	0	0	(3,839)	(2,619)
1246: Cleaner Salary	(1,600)	0	0	(1,600)	(1,340)
1250: Photocopier Lease Costs	(770)	0	0	(770)	
1251: Stationery, Postage, Office Supplies	(306)	0	0	(306)	(976)
1253: Church Telephone and Internet Services	(784)	0	0	(784)	(764)
1255: Church Computer Support	(148)	0	0	(148)	(80)
1262: Life and Work Expenses	(108)	0	0	(108)	(108)
1266: Choir and Music Expenses	(186)	0	0	(186)	
1267: Worship Accessories	(326)	0	0	(326)	(363)
1280: Accountancy Fees	0	0	0	0	
1300: Fabric Maintenance Church	(1,270)	0	0	(1,270)	(3,239)
1303: Electricity Church	(3,117)	0	0	(3,117)	(6,749)
1307: Insurance Church	(1,766)	0	0	(1,766)	(3,413)



Analysis of Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1308: Cleaning Materials	(50)	0	0	(50)	
1310: Church Anniversary	(11,865)	0	0	(11,865)	
1320: Fabric Maintenance Manse	(1,164)	0	0	(1,164)	(363)
1321: Electricity Manse	(448)	0	0	(448)	
1325: Council Tax Manse	(42)	0	0	(42)	
1365: Donations to Third Parties	(609)	0	0	(609)	(605)
1391: Audit or Independent Exam	0	0	0	0	
1392: Preparation of Accounts	0	0	0	0	
1393: Legal Costs (Governance)	0	0	0	0	
1394: Loan Repayment	0	0	0	0	
1465: Purchase of Fixed Assets	0	0	0	0	
1466: Purchase of investments	0	0	0	0	
9998: CoS Deposits Admin Fees	(1,952)	0	0	(1,952)	
9999: Miscellaneous Expenditure	(41)	0	0	(41)	(211)
<b>TOTAL EXPENDITURE</b>	<b>(36,983)</b>	<b>0</b>	<b>0</b>	<b>(36,983)</b>	<b>(27,007)</b>

**Note 5-Governance Costs Included in Note 4-Expenditure**

Governance Costs Included in Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1280: Accountancy Fees	0	0	0	0	0
1391: Audit or Independent Exam	0	0	0	0	0
1392: Preparation of Accounts	0	0	0	0	0
1393: Legal Costs (Governance)	0	0	0	0	0
1394: Loan Repayment	0	0	0	0	0
<b>TOTAL GOVERNANCE COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 6-Other Payments included in Note 4-Expenditure**

Other Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1465: Purchase of Fixed Assets	0	0	0	0	0
1466: Purchase of investments	0	0	0	0	0
<b>TOTAL OTHER PAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 7-Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the National Stipend Scale currently Minimum Stipend £28,700 Maximum Stipend in fifth and subsequent years of service £35,269.

**Note 8-Collection For Third Parties**

Donations/Collections For Third Parties Included In Income or Expenditure	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1135: Donations for Third Parties	0	0	0	0	605
1365: Donations to Third Parties	(609)	0	0	(609)	(605)
<b>TOTAL DONATIONS FOR THIRD PARTIES</b>	<b>(609)</b>	<b>0</b>	<b>0</b>	<b>(609)</b>	<b>0</b>

**Appendix 1-Deposit Funds Held by Church of Scotland (Exclude from OSCR Submission)**

	2022 Amount Deposited	2021
████████████████████ ██████████	████████	████████
████████████████████ ██████████	████████	████████
██████████████████	██████	████████
TOTAL	████████	████████

**Appendix 2-Church of Scotland Investments (Exclude from OSCR Submission)**

Investments Summary	Cost of Units	2022 Total	2021
████████████████████ ██████████	████████	████████	████████
████████████████████ ████████████████████	████████	████████	████████
TOTAL	████████	████████	████████



# THE CHURCH OF SCOTLAND

## Checklist for Examination of Congregational Accounts

### RECEIPTS & PAYMENTS

Presbytery: North East and Northern Isles

Congregation: 331968

Is the total income less than £250,000?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

**Receipts and Payments Account**

**Receipts**

	Yes	No	N/A
1. Donations (including Gift Aid tax recovered)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Legacies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Grants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Receipts from fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Gross receipts from trading (unlikely for a Church)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Receipts from investments other than land & buildings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Rent from land and buildings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Receipts from General Trustees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Proceeds from sale of fixed assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Proceeds from sale of investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Split of receipts between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Payments**

1. Payments for fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Gross trading payments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Investment management costs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Payments relating directly to charitable activities, detailing material items	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Grants and donations relating directly to charitable activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Governance costs relating to:			
- Independent examination	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Legal costs associated with constitutional matters or legal advice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Purchase of fixed assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Purchase of investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Split of payments between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Statement of Balances**

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

**Notes to the Accounts**

1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. A note detailing the arrangements for minister's stipend	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Any further information required to reasonably assist the reader to understand the statement of accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Independent Examiner's Report**

1. Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Full name and address of Independent Examiner should be given	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Independent Examiner's Report should be signed by an individual and not by a firm of Accountants	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Also confirm that the following figures agree with each other:**

- |  | Yes                                 | No                       |
|--|-------------------------------------|--------------------------|
| 1. Excess of Receipts and Payments per the Receipts and Payments Account.<br>AND<br>Excess of Receipts and Payments per the Statement of Balances. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Total Bank and Deposit Balances per the Statement of Balances.<br>AND<br>Total Funds per the Movements in Funds Note.                           | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Total Receipts per the Receipts and Payments Account.<br>AND<br>Total Receipts per the Movements in Funds Note.                                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Total Payments per the Receipts and Payments Account.<br>AND<br>Total Payments per the Movements in Funds Note.                                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Total Donations per the Receipt and Payment Account.<br>AND<br>Total Donations per the Analysis of Donations Note.                              | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Name:

[Redacted Name]

Address:

[Redacted Address]

Date: 18 April 2023