

# Huntly Cairnie Glass Church of Scotland



Receipts and Payments Accounts  
Congregation No: 331960  
Charity No: SC 001405  
Annual Report and Accounts for Year Ending 31 December 2024

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## 1. Reference and Administrative Information

Charity Name:	Huntly Cairnie Glass Church of Scotland
Charity Registration Number:	SC001405
Congregation Reference No:	331960
Contact Address:	The Manse Queen Street Huntly Aberdeenshire AB54 8EB

### Trustees

Reverend T R Calder	C Morrison
J J Anderson	A McBeath
E H A Grant	C McWilliam
J Henderson	
P W Scott	

### Congregational Board

D Allan	Members of the Kirk Session
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### Principle Office Bearers

Minister	Rev. T R Calder
Session Clerk	P W Scott
Clerk to the Board	P W Scott
Treasurer	Vacant

### Independent Examiner

Mrs Louise Wood  
18 Craigpark Place,  
Ellon  
AB41 9FG

### Bankers

The Team at Virgin Money  
161, Mid Street  
Keith  
Banffshire  
AB55 5BL

## **2. Trustees Annual Report**

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

The Church is administered in accordance with the terms of the Model Deed of 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 Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church. Board members are then appointed at the Annual Stated Meeting and serve for three years after which they can seek re-election.

### **2.3 Organisational Structure**

The Kirk Session and Board are chaired by the Minister, both meeting five times in a year and more often if required. The Kirk Session is responsible for spiritual affairs whilst the Congregational Board is responsible for the temporal affairs of the congregation. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate.

### **2.4 Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. 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.

Following Covid-19 pandemic, organised events are fewer. The knitting group remains busy.

### **2.5 Achievements**

#### **(a) Achievements**

In 2024 the joint Remembrance Sunday Service was held in Strathbogie Drumblade church.

There were 397 Communicant members at the end of the year under review, 129 fewer than 2023. This was a result of a full and detailed review of the Roll of Communicant members.

There were no weddings or baptisms during the year.

Twelve funerals were conducted by the Minister. Two Communion Services were held during the year.

Most members are now elderly and increasingly unable to contribute to the life of the Church.

The congregation continues to contribute to the North Aberdeenshire Foodbank throughout the year.

#### **(b) Financial Review**

The financial position of the Church has been reconciled with:

- Virgin Money bank statement dated 31 December 2024;

- Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees 2024 statement (Appendix 1)
- Church of Scotland Investor Certificate 2024 statement.

The congregational principal source of income for the year was regular monthly standing orders, weekly offerings, and investment income.

With most people in the congregation being retired and on fixed incomes, the Church's finances continue to be a challenge. It has not proved to be practical to resume fundraising activities such as coffee mornings and silent auctions following the pandemic, but the once per week Thrift Shop provides a valuable social service whilst contributing to Church funds

## 2.6 Reserves Policy

It has previously been the Trustees' policy to hold minimum reserves of approximately four months expenditure including unrestricted funds however the financial position of the congregation does not support the reserve policy and action is being taken to move towards achieving this as a sustainable policy.

At 31 December 2024 the Church held unrestricted cash funds of £2,797 of which £798 is designated for Fabric Funds. The Trustees do not consider there to be sufficient to enable the Church to run for the forthcoming years (2024/2025) which will require a complete review and update of its stewardship campaigns, building maintenance obligations and utility costs in the period up to and including eventual disposal of the Church and Hall currently scheduled to be complete by 31 December 2027.

Of note, the boundary wall project managed on our behalf by NENI Presbytery Building Office, has consumed £41,728 up to year end 2024. It is anticipated that a further £67,280 will be spent in 2025 and £13,000 in 2026. Funding is being provided from the Church Consolidated Fabric Fund.

At year end there are £133,976 funds held by the Church of Scotland General Trustees for the benefit of the Congregation as set out in Appendix 1 and £320,786 Congregation Investments managed by the Church of Scotland Investors Trust.

In order to maintain financial stability and meet its obligations the Congregational Board will review (2024/2025) its overall projection of financial liabilities up to and including eventual disposal of the Church and Hall and may need to call upon the funds held on the Congregations behalf.

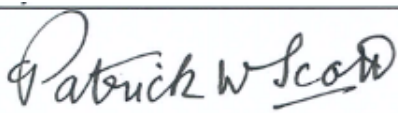
## 2.7 Statement of Trustees' Responsibilities

The members of the Kirk Session/Congregational Board 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.

Approved by the Trustees Date: 4 December 2025 and signed on their behalf,

Signature 	P W Scott, Session Clerk
Date 4 <sup>th</sup> Dec. 2025.	

### 3. Independent Examiner Report

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 3 to 16.

#### 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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

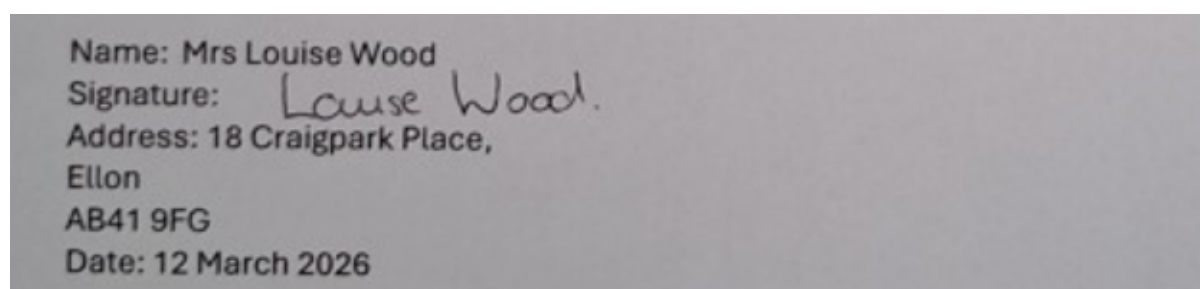
#### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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: Mrs Louise Wood  
Signature: Louise Wood.  
Address: 18 Craigpark Place,  
Ellon  
AB41 9FG  
Date: 12 March 2026

Date: 12 March 2026

- \* 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	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
TOTAL BROUGHT FORWARD AT 1 JANUARY 2024		2,987			2,987	2,987

Excess of Receipts over Payments		(189)		0	(189)	
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CofS  
Validation  
Check

TRUE

TOTAL FUNDS CARRIED FORWARD TO 2025 BEFORE TRANSFERS		2,798	0	0	2,798	
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Transfers	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
I-Transfers from Deposits to General Funds		0	0	0	0	
E-Transfers to Deposits from General Funds		0	0	0	0	
TOTAL FUNDS CARRIED FORWARD TO 2025 AFTER TRANSFERS		2,798	0	0	2,798	

Investments at Market Value	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
Cost £204,007.04			320,787		320,787	304,494



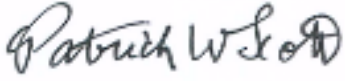

Investments at Market Value	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
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TOTAL ASSETS		2,798	320,787	0	323,585	304,494
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<b>Bank and Deposit Balances</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
General Funds (Unrestricted)		2,798	0	0	2,798	2,986
TOTAL BANK AND DEPOSIT BALANCES		2,798	0	0	2,798	2,986

The accounts were approved by the Kirk Session on 4 December 2025.

For and on behalf of the Congregational Board.

 Signature	P W Scott, Session Clerk
Date 4 <sup>th</sup> Dec. 2025.	
 Signature	Congregational Board Member (PRINT NAME)
Date 4/12/2025	

## 5. Receipts and Payments

### Receipts

CoS Receipts and Payments Analysis		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
Receipts	Notes					
I-Bank and Deposit income		10,832	0	0	10,832	9,216
I-Donations		27,900	0	0	27,900	27,076
I-Legacies		0	0	0	0	0
<b>SUB TOTAL</b>		<b>38,732</b>	<b>0</b>	<b>0</b>	<b>38,732</b>	<b>36,292</b>
I-Grants		0	0	0	0	0
I-Other receipts		0	0	0	0	0
I-Other Receipts-Life and Work		168	0	0	168	126
I-Other Receipts-Utility, Local Authority refunds, Overpayment refunds		0	0	0	0	0
I-Receipts from General Trustees		0	0	0	0	0
I-Rental of premises		0	0	0	0	0
I-Sale of assets		0	0	0	0	0
I-Sale of investments		0	0	0	0	0
I-Tax Recovered		0	0	0	0	0
I-Weddings and Funerals		1,920	0	0	1,920	1,400
<b>SUB TOTAL</b>		<b>2,088</b>	<b>0</b>	<b>0</b>	<b>2,088</b>	<b>1,526</b>
<b>TOTAL RECEIPTS</b>		<b>40,820</b>	<b>0</b>	<b>0</b>	<b>40,820</b>	<b>37,818</b>

### Payments

Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
E-Charitable activities		(40,927)	0	0	(40,927)	(40,441)

Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
E-Governance costs		0	0	0	0	(150)
E-Costs of generating funds		0	0	0	0	0
E-Donations to Third parties		0	0	0	0	0
E-Offering Envelopes		(81)	0	0	(81)	0
<b>TOTAL PAYMENTS</b>		<b>(41,009)</b>	<b>0</b>	<b>0</b>	<b>(41,009)</b>	<b>(40,591)</b>

#### Income/Expenditure Surplus/(Shortfall)

	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
INCOME/EXPENDITURE SURPLUS/(SHORTFALL)		(189)	0	0	(189)	(2,773)

## 6. Notes To Accounts

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

The Minister was reimbursed £960 in respect of Ministry Travel allowances and a further £3,048 was paid in Manse Council Tax charges and £437 for Minister telephone services.

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

<b>Movement In Funds</b>	Notes	01 January 2024	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
General Funds (Unrestricted)		2,987	40,820	(41,009)	0	2,798	2,986
<b>TOTAL FUNDS</b>		<b>2,987</b>	<b>40,820</b>	<b>(41,009)</b>	<b>0</b>	<b>2,798</b>	<b>2,986</b>

The purposes of the funds are noted below.

#### 1) General Fund and Fabric Fund

Given its financial constraints the two accounts are used interchangeably to manage the Church cash flow to manage its daily income and expenditures and are combined for controlling, recording and reporting the Church financial affairs.

Note 3-Analysis of Donations

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
1003: Standing Order Donations		2,287	0	0	2,287	3,437
1101: WFO Scheme (Non Gift Aid)		4,943	0	0	4,943	5,456
1105: Ordinary Offerings		20,342	0	0	20,342	13,917
1106: Other Offerings		100	0	0	100	520
1113: Donations		0	0	0	0	3,000
1135: Collections for Third Parties		228	0	0	228	747
TOTAL DONATIONS		27,900	0	0	27,900	27,076

Note 4-Analysis of Payments

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2201: GTG Contributions		(22,005)	0	0	(22,005)	(24,619)
2209: Presbytery Dues		0	0	0	0	0
2214: Ministry Travel expenses		(960)	0	0	(960)	(960)
2215: Ministers Telephone and Internet Services		(437)	0	0	(437)	(108)
2225: Offering Envelopes		(81)	0	0	(81)	0
2242: Organist Salary		(1,295)	0	0	(1,295)	(1,365)
2262: Life and Work Expenses		(420)	0	0	(420)	(180)

<b>Analysis of Payments</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2266: Choir, Organ and Music Expenses		0	0	0	0	(552)
2271: Publicity and Advertising		(633)	0	0	(633)	(450)
2300: Fabric Maintenance Church		(889)	0	0	(889)	(658)
2302: Gas Church		(1,665)	0	0	(1,665)	0
2303: Electricity Church		(1,096)	0	0	(1,096)	(4,632)
2307: Insurance Church		(4,001)	0	0	(4,001)	(3,879)
2309: Upkeep of Grounds		(1,740)	0	0	(1,740)	0
2320: Fabric Maintenance Manse		(2,740)	0	0	(2,740)	(60)
2325: Council Tax Manse		(3,048)	0	0	(3,048)	(2,978)
2391: Audit or Independent Exam		0	0	0	0	(150)
2392: Preparation of Accounts		0	0	0	0	0
2393: Legal Costs (Governance)		0	0	0	0	0
2394: Loan Repayment		0	0	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>(41,009)</b>	<b>0</b>	<b>0</b>	<b>(41,009)</b>	<b>(40,591)</b>

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

<b>Governance Costs Included in Payments</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2391: Audit or Independent Exam		0	0	0	0	(150)
2392: Preparation of Accounts		0	0	0	0	0

<b>Governance Costs Included in Payments</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2393: Legal Costs (Governance)		0	0	0	0	0
2394: Loan Repayment		0	0	0	0	0
TOTAL GOVERNANCE COSTS		0	0	0	0	(150)

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

<b>Other Payments Included in Payments</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2465: Purchase of Fixed Assets		0	0	0	0	0
2466: Purchase of investments		0	0	0	0	0
TOTAL OTHER PAYMENTS		0	0	0	0	0

**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.

**Note 8-Collection For Third Parties**

<b>Donations/Collections For Third Parties Included in Income and Expenditure</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
1135: Collections for Third Parties		228	0	0	228	747
2365: Donations to Third Parties		0	0	0	0	0
TOTAL DONATIONS FOR THIRD PARTIES		228	0	0	228	747

<b>Collections for Third Parties</b>	Notes	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
Christian Aid			194
Poppy Scotland			114
Scotland Air Ambulance			439
Networks of Wellbeing		228	
TOTAL DONATIONS FOR THIRD PARTIES		228	747



## Appendix 1-Funds Held by the Church of Scotland General trustees For The Benefit of the Congregation

		2024	2023
Consolidated Fabric Fund			
<b>Capital I Account</b>			
	Credit balances held at 31 December at cost	116,528.48	
	Market value of balances at 31 December	116,528.48	76,919.57
<b>Capital II Account</b>			
	Credit balances held at 31 December at cost	0.00	
	Market value of balances at 31 December	0.00	16,681.62
<b>Revenue Account</b>			
	Credit balance at 31 December	17,447.85	
<b>Temporary Account</b>			
	Credit balance at 31 December	0	0
Individual Fund			
Expendable			
	Credit balances held at 31 December at cost	0	0
	Market value of balances at 31 December	0	0
Permanent Endowment			
	Credit balances held at 31 December at cost	0	0
	Market value of balances at 31 December	0	0
	<b>TOTAL</b>	<b>133,976.33</b>	<b>93,601.19</b>

THE CHURCH OF SCOTLAND  
**Checklist for Examination of Congregational Accounts**  
 RECEIPTS & PAYMENTS

Presbytery: Presbytery of North East and Northern Isles  
 Congregation: 331960

	Yes	No
<b>Is the total income less than £250,000? £40,820</b>	<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
<b>1.</b> Registered name of the congregation <b>Page 3</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2.</b> Congregation's Scottish charity number (SC001405) <b>Page 3</b> (also to be shown on front cover of accounts) - <u>not the tax reference</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3.</b> Contact address of the congregation <b>Page 3</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4.</b> 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 <b>Page 3</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5.</b> Particulars of the constitution or governing document of the congregation <b>Page 4</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>6.</b> A description of how charity trustees are recruited and appointed <b>Page 4</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>7.</b> The purposes of the charity <b>Page 4</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>8.</b> The organisational structure of the congregation <b>Page 4</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>9.</b> A summary of the main activities of the congregation and achievements in the period <b>Page 4</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>10.</b> A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including: <b>Page 5</b>		
- 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

☒☐

**11.** Signed and dated by a trustee on behalf of all the trustees **Page 6,9**

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## Receipts and Payments Account

Receipts	Page 10,12	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	Page 9	<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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>
<b>Payments</b> Page 10, 11, 12,13				
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Purchase of fixed assets		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Purchase of investments		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>



**Statement of Balances**

Page 8

	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"/>

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**Notes to the Accounts**

1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use	Page 11	<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	Page 11 (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.	Page 11	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. A note detailing the arrangements for minister's stipend	Page 14	<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"/>

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**Independent Examiner's Report**

1. Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts

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2. Full name and address of Independent Examiner should be given **Page 3**

X	
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3. Independent Examiner's Report should be signed by an individual and not by a firm of Accountants

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

	Yes	No
1. Excess of Receipts and Payments per the Receipts and Payments Account. <b>Page 11 £189</b> <b>AND</b> Excess of Receipts and Payments per the Statement of Balances. <b>Page 8 £189</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Total Bank and Deposit Balances per the Statement of Balances. <b>Page 9 £2,798</b> <b>AND</b> Total Funds per the Movements in Funds Note. <b>Page 11 £2,798</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Total Receipts per the Receipts and Payments Account. <b>Page 10 £40,820</b> <b>AND</b> Total Receipts per the Movements in Funds Note. <b>Page 11 £40,820</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Total Payments per the Receipts and Payments Account. <b>Page 11 £41,009</b> <b>AND</b> Total Payments per the Movements in Funds Note. <b>Page 11 £41,009</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Total Donations per the Receipt and Payment Account. <b>Page 10 £27,900</b> <b>AND</b> Total Donations per the Analysis of Donations Note. <b>Page 12 £27,900</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>