

St Marys Episcopal Church: Kirriemuir

Scotland · Charity number SC005902

Details

Known as	St Marys Episcopal Church
Status	Active
Legal form	Unincorporated association
Part of	General Synod Of The Scottish Episcopal Church (SC015962)
Registered	1928-04-26
Register	View on the OSCR register

Contact

Address	28A Balhousie St Perth PH1 5HJ
Website	www.kirriemuir-anglican.org

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of religion', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The aim of the charity is to advance the mission of the Christian Church, through worship, service, and fellowship. These objectives are carried out through the mission and pastoral activities. The principal activities of the Church are public worship, the spiritual development of its members and Christian education.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£83,677	£68,346	-	0
2024-09-30	£41,727	£31,870	-	0
2023-09-30	£14,677	£21,753	-	0
2022-09-30	£12,557	£19,642	-	0
2021-09-30	£9,149	£20,281	-	0

St Marys Episcopal Church: Kirriemuir

Scotland - Charity number SC005902

Accounts

Enter charity name below

Enter SC No.
below

St Mary's Scottish Episcopal Church

SC005902



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	October	2024		30	September	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts					
Donations	£ 5,923			£ 5,923	£ 5,896
Legacies				£ -	
Grants				£ -	£ -
Receipts from fundraising				£ -	
Gross trading receipts				£ -	
Income from investments	£ 3,398			£ 3,398	£ 2,440
Rents from land & buildings	£ -			£ -	£ 1,750
Gross receipts from other charitable activities	£ 28,025			£ 28,025	£ 6,641
A1 Sub total	£ 37,346	£ -	£ -	£ 37,346	£ 16,727
A2 Receipts from asset & investment sales					
Proceeds from sale of fixed assets				£ -	
Proceeds from sale of investments	£ 46,330			£ 46,330	£ 25,000
A2 Sub total	£ 46,330	£ -	£ -	£ 46,330	£ 25,000
Total receipts	£ 83,677	£ -	£ -	£ 83,677	£ 41,727
A3 Payments					
Excesses for fundraising					
Gross trading payments					
Investment management costs				£ -	£0
Payments directly relating to charitable activities	£ 68,882		£ -	£ 68,882	£30,200
Grants and donations	£ -				£0
Governance costs:					
Audit/Independent examination					
Preparation of annual accounts				£ -	£990
Legal costs					£680
Other					
A3 Sub total	£ 68,882	£ -	£ -	£ 68,882	£ 31,870
Total Payments	£ 68,882	£ -	£ -	£ 68,882	£ 31,870
Net Receipts / (Payments)	£14,795	£0	£0	£14,795	£9,857
Transfers to/(From) funds	£0	£0		£0	
Surplus / (deficit)	£14,795	£0	£0	£14,795	£9,857

Investments					
Stocks & Shares - Rathbones	£ -				£ 49,001
Stocks & Shares - Scottish Investment Trust	£ 20,817				£ 20,140
Total	£ 20,817				£ 69,141

Section B Statement of balances

B1 Cash Funds

	Unrestricted Funds	Restricted Funds	Restricted Funds(Overseas)	Total Current Period	Total Last Period
Cash and Bank balances at start of	£ 24,029	£ 4	£ -	£ 24,033	£ 14,176
Surplus/(deficit) shown on accounts	£14,795	£0	£ -	£ 14,795	£9,857
year	£ 38,824	£4	£ -	£ 38,828	£ 24,033

B2 Investments

	Fund to which investment belongs	Market valuation to nearest £	Last year to nearest £
Stocks and Shares - Rathbones	Unrestricted	£ -	£ 49,001
Stocks and Shares - Scottish Investment Trust	Unrestricted	£ 20,817	£ 20,140
	Total	£ 20,817	£ 69,141

B3 Other Assets

	Fund to which asset belongs	Current Cost (if available)	Current Value (if available)	Last year to nearest £
None				
	Total	£ -	£ -	£ -

B4 Liabilities

	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
None			
	Total	£ -	£ -

Signed by one or two trustees
on behalf of all trustees

Signature	Print name	Date of approval
	Brendan Grimley	10/03/2026

Section C Notes to the Accounts**C1 Nature and purpose of funds****C2 Grants**

Type of activity or project supported	Individual / Institution	Number of grants made	£
None			£ -
		Total	£ -

C3 Trustee remuneration

	Authority under which paid	£
None		£ -
		£ -

C3 Trustee expenses

	Expense	Number of Trustees	£
None			£ -
			£ -

Additional analysis**Analysis of receipts and payments****1 Donations**

	Unrestricted Funds	Restricted Funds	Total Current Period	Total Last Period
Open Plate Offering	£ 3,317	£ -	£ 3,317	£ 3,699
Free Will	£ 802	£ -	£ 802	£ 962
Gift Aid Tax	£ 1,182	£ -	£ -	£ 1,235
Other Donations	£ 622	£ -	£ -	£ -
Total	£ 5,923	£ -	£ 5,923	£ 5,896

2 Grants

	Unrestricted Funds	Restricted Funds	Total Current Period	Total Last Period
None	£ -	£ -	£ -	£ -
Total	£ -	£ -	£ -	£ -

3 Gross receipts from other charitable activities

	Unrestricted Funds	Restricted Funds	Total Current Period	Total Last Period
Dividends/Interest	£ 3,398	£ -	£ 3,398	£ 2,440
Land Rental	£ -	£ -	£ -	£ 1,750
Proceeds from sale of investments	£ 46,330	£ -	£ 46,330	£ 25,000
Special Collection	£ -	£ -	£ -	£ 25
Total	£ 49,729	£ -	£ 49,729	£ 29,215

4 Payments relating directly to charitable activities

	Unrestricted Funds	Restricted Funds	Total Current Period	Total Last Period
Rectory Repairs & Maintenance				
Rectory Stipend, N.I. & Pension	£ 42,122	£ -	£ 42,122	£ 10,903
Rectory Council Tax	£ 4,145	£ -	£ 4,145	£ -
Rectory Repairs & Maintenance	£ 3,823	£ -	£ 3,823	£ 975
Rectory Utilities	£ 593	£ -	£ 593	£ 1,201
Church Maintenance	£ 3,789	£ -	£ 3,789	£ 2,979
Rectory's Expenses	£ 1,240	£ -	£ 1,240	£ 38
Training & Conferences	£ -	£ -	£ -	£ -
Church Cleaning	£ 455	£ -	£ 455	£ 180
Sundries	£ -	£ -	£ -	£ 137
Altar Costs	£ 22	£ -	£ 22	£ -
Organist & Music	£ -	£ -	£ -	£ -
Operational Misc	£ 2,153	£ -	£ 2,153	£ -
Church Utilities - Electricity	£ 5,411	£ -	£ 5,411	£ 6,438
Rectory Insurance	£ 511	£ -	£ 511	£ 300
Church Insurance	£ 3,073	£ -	£ 3,073	£ 2,989
Diocesan Quota	£ 1,546	£ -	£ 1,546	£ 1,599
Supernumerary Visits	£ -	£ -	£ -	£ 1,198
Relocation	£ -	£ -	£ -	£ 1,104
Special Collection Donation	£ -	£ -	£ -	£ 160
Total	£ 68,882	£ -	£ 68,882	£ 30,201

5 Breakdown of unrestricted funds

Receipts				
	£	Total Current Period	Total Last Period	
Donations	£ 5,923	£ 5,923	£ 5,896	
Legacies				
Grants	£ -	£ -	£ -	
Receipts from fundraising activities		£ -		
Gross trading receipts		£ -		
Income from investments other than land and buildings	£ 3,398	£ 3,398	£ 2,440	
Rents from land and buildings	£ -	£ -	£ 1,750	
Gross receipts from other charitable activities	£ 28,025	£ 28,025	£ 6,641	
Sub total	£ 37,346	£ 37,346	£ 16,727	
Receipts from asset and investment sales				
	£	Total Current Period	Total Last Period	
Proceeds from sale of fixed assets	£ -	£ -		
Proceeds from sale of investments	£ 46,330	£ 46,330	£ 25,000	
Sub total	£ 46,330	£ 46,330	£ 25,000	
Total Receipts	£ 83,677	£ 83,677	£ 41,727	
Payments				
		Total Current Period	Total Last Period	
Expenses from fundraising activities	£ -			
Gross trading payments	£ -			
Investment management costs	£ -	£ -	£ -	
Payments directly relating to charitable activities	£ 68,882	£ 68,882	£ 30,200	
Grants and donations	£ -	£ -	£ -	
Governance costs				
Audit/Independent examination	£ -	£ -	£ 990	
Legal costs	£ -		£ 680	
Other				
Sub total	£ 68,882	£ 68,882	£ 31,870	

Payments relating to asset and investment sales		Total Current Period	Total Last Period
Purchase of fixed assets			
Purchase of investments			
Sub total	£ -	£ -	£ -
Total Payments	£ 68,882	£ 68,882	£ 31,870
Net receipts/(payments)	£14,795	£14,795	£9,857
Transfer to/ (from) funds	£ -	£ -	£ -
Surplus / (deficit) for year	£14,795	£14,795	£9,857

6 Breakdown of restricted funds

Receipts		£	Total Current Period	Total Last Period
Donations		£ -	£ -	£ -
Legacies		£ -	£ -	£ -
Grants		£ -	£ -	£ -
Receipts from fundraising activities		£ -	£ -	£ -
Gross trading receipts		£ -	£ -	£ -
Income from investments other than land and buildings		£ -	£ -	£ -
Rents from land and buildings		£ -	£ -	£ -
Gross receipts from other charitable activities		£ -	£ -	£ -
Sub total		£ -	£ -	£ -
Receipts from asset and investment sales		£	Total Current Period	Total Last Period
Proceeds from sale of fixed assets				
Proceeds from sale of investments				
Sub total		£ -	£ -	£ -
Total Receipts		£ -	£ -	£ -
Payments		£	Total Current Period	Total Last Period
Expenses from fundraising activities	£ -	£ -	£ -	£ -
Gross trading payments	£ -	£ -	£ -	£ -
Investment management costs	£ -	£ -	£ -	£ -
Payments directly relating to charitable activities	£ -	£ -	£ -	£ -
Grants and donations	£ -	£ -	£ -	£ -
Governance costs	£ -	£ -	£ -	£ -
Audit/Independent examination	£ -	£ -	£ -	£ -
Legal costs	£ -	£ -	£ -	£ -
Other	£ -	£ -	£ -	£ -
Sub total	£ -	£ -	£ -	£ -
Payments relating to asset and investment sales		£	Total Current Period	Total Last Period
Purchase of fixed assets				
Purchase of investments				
Sub total	£ -	£ -	£ -	£ -
Total Payments	£ -	£ -	£ -	£ -
Net receipts/(payments)	£0	£0	£0	£ -
Transfer to/ (from) funds		£0	0	(£560)
Surplus / (deficit) for year	£0	£0	£0	(£560)

St Marys Episcopal Church: Kirriemuir

Scotland - Charity number SC005902

Accounts

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	October	2023	To	30	September	2024

Reference and administration details

Charity name	St Mary's Scottish Episcopal Church
Other names charity is known by	
Registered charity number	SC005902
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			To 4 th July 2024	
2			From 4 th July 2024	
3		Vestry Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

St Mary's Church, Kirriemuir is governed by its Constitution. The church is registered as a charity in Scotland, charity registration number SC005902. The trustees administer the church. The trustees are elected at the Annual General Meeting.

Trustee recruitment and appointment

The management of the charity is the responsibility of the Trustees who are the elected and co-opted under the terms of the Trust deed. Any new trustees are provided with background information and provided with direction and support from the current trustees.

Objectives and activities

Charitable purposes

The objectives of the Vestry are to advance the mission of the Christian Church, through worship, service, and fellowship. These objectives are carried out through the mission and pastoral activities. The principal activities of the Church are public worship, the spiritual development of its members and Christian education.

Summary of the main activities in relation to these objects

In carrying out its objectives the Vestry depends upon the contribution, both human and material, of volunteers from the congregation. Activities carried out include contributions preparatory to and during worship, service on Vestry teams and through group activities, the maintenance of the premises and fabric, and a variety of pastoral and social activities. These contributions are all highly valued and all members of the congregation are encouraged to, and many do, participate in them.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

A new Rector was appointed and took up post on 4th July. Work was carried out in the first half of the year to complete a Memorandum of Agreement with our linked charge of St John's, Forfar, and through May and June to ensure the Rectory was ready to receive the new occupants. Since the arrival of the Rector and his family, further work has been carried out on the building to remedy defects which came to light once the building was inhabited.

Services have continued on a weekly basis, with the introduction of some new monthly initiatives, and special services. Newsletters go out to members regularly, and a news update is given at the weekly services.

The Rector has visited many of the members in their own homes, and has ensured regular contact is maintained as far as possible. The link with St John's is being strengthened with regular contacts between the two congregations, including a congregational lunch and joint Remembrance Sunday service. Plans are progressing for a joint Christmas lunch in December.

The Vestry are considering a number of proposals for raising the profile of the church in the town.

Financial review

Brief statement of the charity's policy on reserves

The Vestry has adopted a policy of maintaining reserves which can be drawn upon when required. Given the nature of the organisation the trustees aim to maintain cash balances which will cover the next six months of expenditure and review the position on a regular basis to ensure that they are not required to drawn down funds from the investment portfolio or if this will be required, they ensure they have sufficient time to action this.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Vestry Secretary	
Date	16.11.2024	

St Mary's Scottish Episcopal Church

SC005902



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	October	2023		30	September	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	5,896				5,896	6,319
Legacies					-	
Grants					-	518
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	2,440				2,440	2,484
Rents from land & buildings	1,750				1,750	300
Gross receipts from other charitable activities	6,641				6,641	45
					-	
A1 Sub total	16,727	-	-	-	16,727	9,666
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	25,000				25,000	5,056
A2 Sub total	25,000	-	-	-	25,000	5,056
Total receipts	41,727	-	-	-	41,727	14,722
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	174
Payments relating directly to charitable activities	30,200				30,200	20,664
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	990				990	960
Legal costs	680				680	
Other					-	
					-	
A3 Sub total	31,870	-	-	-	31,870	21,798
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	31,870	-	-	-	31,870	21,798
Net receipts / (payments)	9,857	-	-	-	9,857	(7,076)
A5 Transfers to / (from) funds	560	(560)			-	
Surplus / (deficit) for year	10,417	(560)	-	-	9,857	(7,076)

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	13,612	564			14,176	21,253
	Surplus / (deficit) shown on receipts and payments account	10,417	(560)			9,857	(7,076)
						-	
						-	
	Cash and bank balances at end of year	24,029	4	-	-	24,033	14,177
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Stocks & Shares - Rathbones	Unrestricted	49,001	69,887
	Stocks & Shares - JGGI	Unrestricted	20,140	16,954
		Total	69,141	86,841

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

St Mary's Scottish Episcopal Church

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	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 £
Open Plate Offering	3,699				3,699	4,003
Free Will	962				962	1,062
Gift Aid Tax	1,235				1,235	1,254
					-	
Total	5,896	-	-	-	5,896	6,319

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

- - - reference

3 Gross receipts from other charitable activities

	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 £
Contribution to Rector Salary	5,451				5,451	-
Contribution to shared costs	1,165				1,165	-
Special Collection	25				25	45
					-	-
					-	
					-	
					-	
Total	6,641	-	-	-	6,641	45

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4 Payments relating directly to charitable activities

	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 £
Rector Stipend & Pension	10,902				10,902	-
Rectory Repairs	975				975	117
Rectory Utilities	1,201				1,201	-
Church Maintenance	2,979				2,979	8,218
Rector's Expenses	38				38	-
Church Cleaning	180				180	584
Sundries	137				137	2,740
Relocation Costs	1,104				1,104	-
Electricity	6,438				6,438	2,730
Rectory Insurance & Purchase Costs	300				300	-
Church Insurance	2,989				2,989	2,983
Diocesan Quota	1,599				1,599	1,866
Supernumerary Visits	1,198				1,198	1,381
Special Collection Donation	160				160	45
Total	30,200	-	-	-	30,200	20,664

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Operational Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	5,896				5,896	6,319
Legacies					-	-
Grants					-	518
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	2,440				2,440	2,484
Rents from land & buildings	1,750				1,750	300
Gross receipts from other charitable activities	6,641				6,641	-
Sub total	16,727	-	-	-	16,727	9,621
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	25,000				25,000	5,056
Sub total	25,000	-	-	-	25,000	5,056
Total receipts	41,727	-	-	-	41,727	14,677
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	30,200				30,200	20,619
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	990				990	960
Preparation of annual accounts					-	-
Legal costs	680				680	-
					-	-
Sub total	31,870	-	-	-	31,870	21,579
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	31,870	-	-	-	31,870	21,579
Net receipts / (payments)	9,857	-	-	-	9,857	(6,902)
Transfers to / (from) funds	560				560	
Surplus / (deficit) for year	10,417	-	-	-	10,417	(6,902)
Nature and purpose of funds						
Main operating fund - covers Ministry (Rector payments, Rectory payment); Mission (outreach, church maintenance, operations) and Governance (Legal and Accounting)						

St Mary's Scottish Episcopal Church

SC005902

Additional analysis (3)**6 Breakdown of restricted funds**

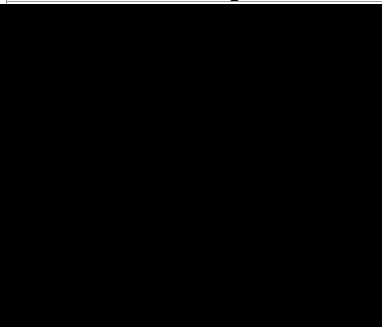
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Fabric Fund					
Receipts						
Donations					-	
Legacies					-	
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					-	45
Sub total	-	-	-	-	-	45
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	45
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					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	45
Transfers to / (from) funds	(560)				(560)	
Surplus / (deficit) for year	(560)	-	-	-	(560)	45

Nature and purpose of funds

Special Projects on the church building

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name							
	SC							
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
			to					
							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	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.							
Independent examiner's statement	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.							
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:								Date:

*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**