

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

St Margarets Episcopal Church Renfrew

SC012004

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

01

09

2023

31

08

2024

(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.

*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.

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

ST MARGARET'S SCOTTISH EPISCOPAL CHURCH
BALANCE SHEET
AS AT 31 AUGUST 2024

	2024	2023	
		£	£
Fixed Assets			
Sound System	250	250	
Photocopier	250	250	
Total	500		500
Bank Balance and Cash In Hand			
Unrestricted			
Opening Balance	43,169	41,192	
Surplus/(Deficit)	(4,660)	1,977	
Closing Balances	38510		43,169
Restricted Funds			
Opening Balance			
Surplus/(Deficit)	1632		
Closing Balances	1632		
TOTAL ASSETS	40642	43,669	
Lloyds Banking Shares	62	62	



ST MARGARET'S SCOTTISH EPISCOPAL CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024

	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	2024
	£	£	£	£	£	£	£	£	£	£	£	£	£
INCOME													
Pledge	1,047	1,084	1,271	1,066	1,021	1,056	904	1,046	901	1,001	989	1,146	12,530
Collect	32	50	87	24	10	40	42	54	176	13	11	121	659
Church Donations	20	15	151	205	-	29	-	300	-	-	-	-	720
3rd Party Donations	-	-	-	20	-	34	330	-	82	155	55	115	791
Bequests	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees for Occasional Offices	-	-	-	-	349	-	-	100	-	-	-	-	449
Quota Relief	623	623	623	-	-	615	615	615	615	615	615	615	6,174
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunds	-	-	-	100	-	-	-	-	-	-	-	-	100
Tax Refunds	-	-	-	-	-	-	-	-	-	3,915	-	-	3,915
Property Rental - Rectory	610	610	610	610	609	609	597	609	609	609	537	513	7,127
Fundraising Events	-	-	222	-	-	-	-	-	-	-	-	-	222
Hall Fees	320	420	200	420	286	360	380	340	300	320	340	280	3,966
Charities	-	-	-	-	520	-	-	-	-	-	-	-	520
Sundries	-	-	-	-	100	-	-	-	-	-	-	-	100
Funeral Collection	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	133	-	-	121	-	-	100	-	-	80	-	-	435
	2785	2803	3164	2566	2894	2743	2967	3063	2683	6708	2546	2789	37708
Carpet & Notice Boards Fund	-	-	-	-	-	122	715	704	4,111	100	-	-	5,753
Total Income	2785	2803	3164	2566	2894	2865	3683	3767	6794	6808	2546	2789	43462
EXPENDITURE													
Stipend	2,020	2,020	2,020	2,020	2,020	2,336	2,178	2,178	2,178	2,178	2,178	2,178	25,504
3rd Party Donations	-	-	-	-	20	-	310	-	136	305	-	115	886
Online Services	-	-	-	155	-	38	19	157	19	248	19	131	787
Printing & Stationary	-	-	-	76	-	-	-	-	-	85	-	14	175
Clergy Expenses	-	-	-	136	-	-	-	-	-	198	-	102	437
Pastoral Associates Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Lay Readers Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Discipleship	-	-	-	-	-	-	-	98	-	-	-	-	98
Insurance	124	132	132	132	132	132	132	132	192	132	132	132	1,572
Church Maintenance	-	-	-	-	358	-	-	-	-	78	-	-	436
Hall Maintenance	64	-	-	-	-	-	-	-	-	-	120	-	184
Grounds Maintenance	-	75	-	-	-	40	-	-	60	60	60	60	355
Rectory Maintenance	51	51	689	51	111	51	51	51	51	51	51	51	1,309
Sacristy	-	-	-	-	-	-	78	-	-	208	155	-	436
Outreach Projects	-	-	-	-	520	-	-	-	-	-	-	-	520
Sundries	-	100	-	-	-	-	-	-	-	-	-	30	130
Energy	73	491	972	236	2,470	1,474	1,200	1,184	591	382	256	213	9,540
TOTAL EXPENDITURE UNRESTRICTED	2,332	2,869	3,813	2,806	5,631	4,071	3,967	3,799	3,167	3,919	2,971	3,026	42,369
Carpet & Notice Boards Fund	-	-	-	-	-	-	-	-	2,225	1,896	-	-	4,121
TOTAL EXPENDITURE INCL RESTRICTED FUNDS	2,332	2,869	3,813	2,806	5,631	4,071	3,967	3,799	5,392	5,815	2,971	3,026	46,490
SURPLUS/(DEFICIT)	453	(66)	(649)	(240)	(2,737)	(1,206)	(285)	(32)	1,402	993	(425)	(236)	0 (3,028)
CASH AT BANK	43287.19	43556.02	42906.63	42666.78	39929.82	38724.21	38439.44	38407.59	39809.98	40803.04	40377.72	40141.6	40,142
RESTRICTED FUNDS	-	-	-	-	-	122	715	704	4,111	100	-	-	1,632
UNRESTRICTED FUNDS	43,287	43,556	42,907	42,667	39,930	38,602	37,724	37,704	35,699	40,703	40,378	40,142	38,510

Carpet & Notice Boards

Inc	5,753
Exp	4,121
	<u>1,632</u>

St Margaret's Episcopal Church audited accounts September 2023 to August 2024

INCOME

Month	Pledge	Collect	Church Donations	3rd Party Donations	Fees for Occassional Offices	Quota Relief	Refunds	Tax Refunds	Property Rental - Rectory	Fund-raising Events	Hall Fees	Charities	Sundries	Interest	Total	Restricted - Funds	Total _All
Sep-23	£1,047.00	£31.55	£20.00	£0.00	£0.00	£623.20	£0.00	£0.00	£609.70	£0.00	£320.00	£0.00	£0.00	£133.17	£2,784.62	£0.00	£2,784.62
Oct-23	£1,084.20	£50.40	£15.00	£0.00	£0.00	£623.20	£0.00	£0.00	£609.70	£0.00	£420.00	£0.00	£0.00	£0.00	£2,802.50	£0.00	£2,802.50
Nov-23	£1,270.50	£87.01	£151.20	£0.00	£0.00	£623.20	£0.00	£0.00	£609.70	£222.00	£200.00	£0.00	£0.00	£0.00	£3,163.61	£0.00	£3,163.61
Dec-23	£1,066.00	£24.20	£205.00	£20.00	£0.00	£0.00	£100.00	£0.00	£609.70	£0.00	£420.00	£0.00	£0.00	£121.27	£2,566.17	£0.00	£2,566.17
Jan-24	£1,020.50	£9.50	£0.00	£0.00	£349.00	£0.00	£0.00	£0.00	£608.50	£0.00	£286.24	£520.00	£100.00	£0.00	£2,893.74	£0.00	£2,893.74
Feb-24	£1,056.00	£40.40	£29.00	£34.00	£0.00	£614.90	£0.00	£0.00	£608.50	£0.00	£360.00	£0.00	£0.00	£0.00	£2,742.80	£122.32	£2,865.12
Mar-24	£903.50	£42.13	£0.00	£330.00	£0.00	£614.90	£0.00	£0.00	£596.50	£0.00	£380.00	£0.00	£0.00	£100.32	£2,967.35	£715.36	£3,682.71
Apr-24	£1,046.00	£53.50	£300.00	£0.00	£100.00	£614.90	£0.00	£0.00	£608.50	£0.00	£340.00	£0.00	£0.00	£0.00	£3,062.90	£704.00	£3,766.90
May-24	£901.00	£176.10	£0.00	£82.30	£0.00	£614.90	£0.00	£0.00	£608.50	£0.00	£300.00	£0.00	£0.00	£0.00	£2,682.80	£4,111.33	£6,794.13
Jun-24	£1,001.00	£12.86	£0.00	£155.00	£0.00	£614.90	£0.00	£3,915.15	£608.50	£0.00	£320.00	£0.00	£0.00	£80.44	£6,707.85	£100.00	£6,807.85
Jul-24	£988.50	£10.65	£0.00	£55.00	£0.00	£614.90	£0.00	£0.00	£536.50	£0.00	£340.00	£0.00	£0.00	£0.00	£2,545.55	£0.00	£2,545.55
Aug-24	£1,146.00	£121.00	£0.00	£115.00	£0.00	£614.90	£0.00	£0.00	£512.50	£0.00	£280.00	£0.00	£0.00	£0.00	£2,789.40	£0.00	£2,789.40
	£12,530.20	£659.30	£720.20	£791.30	£449.00	£6,173.90	£100.00	£3,915.15	£7,126.80	£222.00	£3,966.24	£520.00	£100.00	£435.20	£37,709.29	£5,753.01	£43,462.30

St Margaret's Episcopal Church audited accounts September 2023 to August 2024

EXPENDITURE

<i>Date</i>	<i>Stipend</i>	<i>3rd Party Donations</i>	<i>Online Services</i>	<i>Printing & Stationary</i>	<i>Clergy Expenses</i>	<i>Discipleship</i>	<i>Insurance</i>	<i>Church Maintenance</i>	<i>Hall Maintenance</i>	<i>Grounds Maintenance</i>	<i>Rectory Costs</i>	<i>Sacristy</i>	<i>Outreach Projects</i>	<i>Sundries</i>	<i>Energy</i>	<i>Unrestricted Total</i>	<i>Restricted</i>	<i>Total_All</i>
Sep-23	2020.00	0.00	0.00	0.00	0.00	0.00	123.75	0.00	63.99	0.00	51.40	0.00	0.00	0.00	72.54	2331.68	0.00	2331.68
Oct-23	2020.00	0.00	0.00	0.00	0.00	0.00	131.64	0.00	0.00	75.00	51.40	0.00	0.00	100.00	490.71	2868.75	0.00	2868.75
Nov-23	2020.00	0.00	0.00	0.00	0.00	0.00	131.65	0.00	0.00	0.00	688.91	0.00	0.00	0.00	972.44	3813.00	0.00	3813.00
Dec-23	2020.00	0.00	155.22	76.25	136.40	0.00	131.65	0.00	0.00	0.00	50.85	0.00	0.00	0.00	235.65	2806.02	0.00	2806.02
Jan-24	2020.00	20.00	0.00	0.00	0.00	0.00	131.65	358.40	0.00	0.00	110.85	0.00	520.00	0.00	2469.80	5630.70	0.00	5630.70
Feb-24	2336.00	0.00	38.00	0.00	0.00	0.00	131.65	0.00	0.00	40.00	50.85	0.00	0.00	0.00	1474.23	4070.73	0.00	4070.73
Mar-24	2178.00	310.00	19.00	0.00	0.00	0.00	131.65	0.00	0.00	0.00	50.85	77.90	0.00	0.00	1200.08	3967.48	0.00	3967.48
Apr-24	2178.00	0.00	157.00	0.00	0.00	97.70	131.65	0.00	0.00	0.00	50.85	0.00	0.00	0.00	1183.55	3798.75	0.00	3798.75
May-24	2178.00	136.30	19.00	0.00	0.00	0.00	131.65	0.00	0.00	60.00	50.85	0.00	0.00	0.00	590.94	3166.74	2225.00	5391.74
Jun-24	2178.00	305.00	248.00	84.73	198.47	0.00	131.65	78.00	0.00	60.00	50.85	202.58	0.00	0.00	381.51	3918.79	1896.00	5814.79
Jul-24	2178.00	0.00	19.00	0.00	0.00	0.00	131.65	0.00	119.99	60.00	50.85	155.45	0.00	0.00	255.93	2970.87	0.00	2970.87
Aug-24	2178.00	115.00	131.29	14.25	101.74	0.00	131.65	0.00	0.00	60.00	50.85	0.00	0.00	30.00	212.74	3025.52	0.00	3025.52
	25504	886.3	786.51	175.23	436.61	97.7	1571.89	436.4	183.98	355	1309.36	435.93	520	130	9540.12	42369.03	4121	46490.03