APPENDIX 3

oscr

Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name: ST MARGARETS RENFREW

Registered charity number

SC 01200

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	09	2019	to	31	08	2020

Set out on pages

1-6 (remember to include the page numbers of additional sheets)

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) 2005 Act 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) (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. 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 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: Gail Lynskey **Date:** 19/10/20

Name: GAIL LYNSKEY

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

Address: 48 NETHERGREEN CRESCENT RENFREW.

*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.

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ST MARGARET'S SCOTTISH EPISCOPAL CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2020

	2020		2019
	£	£	£
RECEIPTS			
Donations Received:			
Pledged Giving	11,860		12,599
Open Plate	277		1,436
Tax reclaimed	3,084		3,189
Misc Donations	856		6,238
Total Donations		**16,076**	**23,462**
Rectory Rental Income		**6,989**	**6,905**
Fete Income		**-**	**935**
Hall Lets			
AA	448		768
Dancing Classes	400		1,378
Misc	70		394
Total Hall Lets		**918**	**2,540**
Other Income			
Stipend Support	3,025		
Lycig Grant	107		
Legacy	-		
Refund	3,747		
Magazine Income	126		186
Sundry Income	210		2,987
Total Other Income		**7,215**	**3,173**
Receipts from Investments Other Than Land and Buildings :			
Bank Interest	22	**22**	**25**
TOTAL RECEIPTS		**31,220**	**37,040**
PAYMENTS			
Stipend		22,800	19,000
Quota		-	-
Altar Expenses		94	803
Property Insurance		1,900	1,847
Property Repairs		824	2,511
Gas & Electricity		9,453	6,432
Travel		142	3,187
Lycig Grant		107	
Hospitality		72	
Stationery		1,474	
Misc Costs		3,178	4,744

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TOTAL PAYMENTS	**40,043**	**38,524**
SURPLUS/(DEFICIT)	**(8,823)**	**(1,483)**
	-	0
RESTRICTED FUNDS		
ROOF FUND		
Grants	-	-
Loans	-	-
Fundraising	-	-
Other		
TOTAL RECEIPTS	-	**0**
EXPENDITURE	-	-
SURPLUS/(DEFICIT)	- 8,822.70	- 1,483.45

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ST MARGARET'S SCOTTISH EPISCOPAL CHURCH
BALANCE SHEET
AS AT 31 AUGUST 2020

	2020		2019
	£	£	£
Fixed Assets			
Sound System	250		250
Photocopier	250		250
Total		**500**	**500**
Bank Balance and Cash In Hand			
Opening Balance	49,542		51,025
Surplus/(Deficit)	(8,823)		(1,483)
Closing Balances		**40,719**	**49,542**
TOTAL ASSETS		**41,219**	**50,042**

Balance Sheet 2019-2020

Approved by the Vestry On _____

Signed On Their Behalf

Margaret Ferguson

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St Margaret's Income Sept 2019/ Aug 2020

	A	B	C	D	E	F	G	H	I	J	K	L
1	Date	Pledge	Collect	Donate	Stipend Support	Lycig Grant	Legacy	Refunds	Tax	R/Rent	Fete	AA
2	sept	£865.00	£6.00	£0.00	£308.40	£0.00	£0.00	£102.52	£0.00	£590.40	£0.00	£64.00
3	oct	£442.00	£0.00	£0.00	£308.40	£0.00	£0.00	£0.00	£0.00	£590.40	£0.00	£0.00
4	nov	£1,556.75	£162.10	£86.00	£308.40	£0.00	£0.00	£0.00	£0.00	£590.40	£0.00	£128.00
5	dec	£572.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£590.40	£0.00	£0.00
6	jan	£1,084.05	£58.52	£305.00	£0.00	£0.00	£0.00	£0.00	£0.00	£590.40	£0.00	£128.00
7	feb	£332.00	£0.00	£0.00	£300.00	£0.00	£0.00	£0.00	£0.00	£590.40	£0.00	£0.00
8	mar	£1,167.96	£33.00	£0.00	£300.00	£0.00	£0.00	£0.00	£0.00	£590.40	£0.00	£128.00
9	apr	£1,466.00	£7.00	£280.00	£300.00	£107.30	£0.00	£75.00	£0.00	£590.40	£0.00	£0.00
10	may	£969.25	£0.00	£112.75	£300.00	£0.00	£0.00	£773.37	£0.00	£590.40	£0.00	£0.00
11	jun	£1,367.75	£0.00	£20.00	£300.00	£0.00	£0.00	£2,795.66	£3,083.96	£590.40	£0.00	£0.00
12	jul	£1,020.00	£0.00	£27.00	£300.00	£0.00	£0.00	£0.00	£0.00	£590.40	£0.00	£0.00
13	aug	£1,017.00	£10.00	£25.00	£300.00	£0.00	£0.00	£0.00	£0.00	£494.40	£0.00	£0.00
14		**£11,859.76**	**£276.62**	**£855.75**	**£3,025.20**	**£107.30**	**£0.00**	**£3,746.55**	**£3,083.96**	**£6,988.80**	**£0.00**	**£448.00**
15												
16	Per Receipts & Payments											
17												
18												

St Margaret's Income Sept 2019/ Aug 2020

	M	N	O	P	Q	R	S	T	U	V	W
1	Dance	Lets	Sundries	Mags	Interest	Unrestricted	Restricted - Roof	Total			
2	£132.00	£0.00	£0.00	£0.00	£6.22	£2,074.54	£0.00	£2,074.54	£2,074.54		
3	£0.00	£0.00	£0.00	£0.00	£0.00	£1,340.80	£0.00	£1,340.80	£1,340.80		
4	£60.00	£30.00	£0.00	£0.00	£0.00	£2,921.65	£0.00	£2,921.65	£2,921.65		
5	£0.00	£0.00	£0.00	£0.00	£5.82	£1,168.22	£0.00	£1,168.22	£1,168.22		
6	£72.00	£40.00	£0.00	£0.00	£0.00	£2,277.97	£0.00	£2,277.97	£2,277.97		
7	£0.00	£0.00	£0.00	£0.00	£0.00	£1,222.40	£0.00	£1,222.40	£1,222.40		
8	£136.00	£0.00	£0.00	£126.00	£5.28	£2,486.64	£0.00	£2,486.64	£2,486.64		
9	£0.00	£0.00	£0.00	£0.00	£0.00	£2,825.70	£0.00	£2,825.70	£2,825.70		
10	£0.00	£0.00	£0.00	£0.00	£0.00	£2,745.77	£0.00	£2,745.77	£2,745.77		
11	£0.00	£0.00	£209.99	£0.00	£4.88	£8,372.64	£0.00	£8,372.64	£8,372.64		
12	£0.00	£0.00	£0.00	£0.00	£0.00	£1,937.40	£0.00	£1,937.40	£1,937.40		
13	£0.00	£0.00	£0.00	£0.00	£0.00	£1,846.40	£0.00	£1,846.40	£1,846.40	£0.00	
14	**£400.00**	**£70.00**	**£209.99**	**£126.00**	**£22.20**	**£31,220.13**	**£0.00**	**£31,220.13**	**£31,220.13**	Cross check	
15											
16								**£31,220.13**			
17											
18								£0.00			

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St Margaret's Expenditure 2019/2020

	A	B	C	D	E	F	G	H	I	J	K	L
1	Date	Cheque	Stipend	Lycig Grant	Hospitality	Stationary	Travel	Insurance	Repairs	Altar	Quota	Sundries
2	sept		2,400.00			289.00		870.84	66.00			
3	oct	105.77	1,800.00					576.08	41.76			577.50
4	nov		2,000.00		35.00			95.39	90.00	28.92		25.00
5	dec	86.00	2,000.00		16.00	101.32		95.39	260.39			
6	jan	333.86	2,000.00					95.39		64.86		
7	feb		1,800.00			52.08		95.39	50.00			
8	mar	90.00	1,800.00		20.73			95.39				92.70
9	apr		1,800.00			136.18		95.39	30.00			
10	may	460.00	1,800.00	107.30		617.92	47.25	95.39				
11	jun	900.00	1,800.00			49.06		95.39				314.98
12	jul		1,800.00			83.70		95.39	285.65			
13	aug		1,800.00			144.37	94.50	95.39				191.79
14	**Totals**	**1,975.63**	**22,800.00**	**107.30**	**71.73**	**1,473.63**	**141.75**	**1,900.32**	**823.80**	**93.78**	**-**	**1,201.97**
15												
16												
17												
18												

St Margaret's Expenditure 2019/2020

	M	P	Q	S	T
1	Utilities	Unrestricted	Restricted - roof	Total	Check
2	500.87	3,626.21	-	3,626.21	£3,626.21
3	463.75	3,564.86	-	3,564.86	£3,564.86
4	471.02	2,745.33	-	2,745.33	£2,745.33
5	1,334.32	3,893.42	-	3,893.42	£3,893.42
6	333.87	2,827.98	-	2,827.98	£2,827.98
7	106.78	2,104.25	-	2,104.25	£2,104.25
8	3,242.36	5,341.18	-	5,341.18	£5,341.18
9	89.24	2,150.81	-	2,150.81	£2,150.81
10	106.19	3,234.05	-	3,234.05	£3,234.05
11	2,611.17	5,770.60	-	5,770.60	£5,770.60
12	98.48	2,363.22	-	2,363.22	£2,363.22
13	94.87	2,420.92	-	2,420.92	£2,420.92
14	**9,452.92**	**40,042.83**	**-**	**40,042.83**	**40,042.83**
15					
16				**40,042.83**	
17					
18					0 check

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Opening Bank Balance 1 Sept 2019	49,541.78
Income	£31,220.13
Expenditure	- 40,042.83
Closing Balance	40,719.08
Balance per Bank Statement	40,719.08

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