

Accounts Inspection Committee report June 2020

Presbytery's Accounts Inspection committee has a monitoring role and is obliged to approve (and advise on) the accounts of all member congregations. There is also a formal requirement for the accounts to be sent by congregational treasurers to OSCR within the 9 month deadline of the end of September and it is with that in mind that the committee's work has been carried out.

Of the 27 sets of accounts, 22 have been submitted so far. Reminders which were sent a few weeks ago helped to arrive at this number; of the five remaining outstanding one has been held up by an audit query. The convener is chasing up the outstanding sets.

The work of the committee is split between the three members – Fraser Simm, Michael Knott and Isobel Hunter – who have “met” to discuss issues. The convener then takes feedback to each congregational treasurer to advise whether the accounts may be submitted to OSCR or if some alterations are required.

Accounting requirements are mostly the same from year to year – there was one change this year for larger congregations where SORP accounts are used.

The quality of accounts is variable. Some sets are excellent; many are very good, but a few have items missing or contain inaccuracies, which need to be dealt with. This information is fed back to treasurers.

Several treasurers have carried out their duties for many years; they are not alone in giving a lasting contribution to their own congregations, but it is worth noting.

Deliverances:

1. Presbytery approves the report
2. Presbytery notes that the necessary accounts inspection work has been carried out as far as possible
3. Presbytery thanks the Accounts Inspection Committee for their work

FMS 19th June 2020