**Church Treasurer's Guide to Financial Accounting - A short series focussing on different aspects of preparing Congregational Accounts**

May I begin by thanking you for the time and effort I know you will be putting into preparing your congregation's Annual Report and Accounts. It really is appreciated.

Mindful of this annual task, the Stewardship and Finance Department has produced a series of recorded presentations to support church treasurers and others in this work.

We particularly had in mind those who have financial responsibilities within a congregation but who do not necessarily have a financial background. These videos will, we hope, demystify some of the jargon used by accountants and improve understanding around charity accounts generally.

These short and accessible presentations cover the following topics:

Part 1: Introduction and Year-End Reporting Requirements  
Part 2: Receipts and Payments Accounts  
Part 3: Fund Accounting and Reserves  
Part 4: Introduction to Accruals Accounting  
Part 5: Preparing Accounts under the Charity Statement of Recommended Practice (SORP).

We plan to add to this series in the next few months, covering Kirk-specific areas of congregational finance but, for now, we offer these five recordings and hope they will be of benefit at this time.

You can access the ‘Church Treasurer's Guide to Financial Accounting' in the following two ways:

* on the 'Finance Resources' page of the Church of Scotland website: [Finance resources | The Church of Scotland](https://gbr01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.churchofscotland.org.uk%2Fabout-us%2Fdepartments%2Fstewardship-finance-and-trusts%2Ffinance-resources&data=05%7C02%7CRRankin%40churchofscotland.org.uk%7Cb265b983f7ad46c26af808dd46ec2138%7Cbb19877f627347e3ad98019d8f394fef%7C1%7C0%7C638744702154935980%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=flu%2Fbj%2FbYON2v4OXn3lxhP%2BY8fahGpeP8%2BsXipSKyoM%3D&reserved=0)
* direct on YouTube: [Church Treasurer's Guide to Financial Accounting](https://gbr01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fyoutube.com%2Fplaylist%3Flist%3DPLgsYN5BtdpPQPLfabTd1iCapceVEOJesy%26si%3D2g9dDVRjIViHwl5E&data=05%7C02%7CRRankin%40churchofscotland.org.uk%7Cb265b983f7ad46c26af808dd46ec2138%7Cbb19877f627347e3ad98019d8f394fef%7C1%7C0%7C638744702154958187%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=ivfXQX4DMpu02SYNW5Zny7T5FpN6VLwCZGUCmIy1t4Y%3D&reserved=0).

I would encourage you to engage with this resource and to share the links more widely, for example with all of the congregation's charity trustees.

Thank you for your continued care and commitment in these important matters.

Kind regards

*Jenny Simpson*

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Scottish Charity Number SC011353