

Broom Parish Church of Scotland



Congregational Accounts

Year Ended 31 December 2024

Congregation No: 160842

Scottish Charity No: SC003290

Broom Parish Church of Scotland

Trustees' Report & Congregational Accounts

Year ended 31 December 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in pages 15 and 16 of the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from 1 January 2019.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of Worship and Sunday Club Breakfast

Broom Parish Church has services of worship every Sunday at 10.00am followed by a Coffee Break. Communion Services are held three times a year, February, June and October. Our Sunday Services are live-streamed to enable those unable to attend in person to participate in worship. This has proved meaningful and helpful and is much appreciated by those unable to attend in person. It is also helpful for those who wish to recall the Service at their leisure. There are additional mid-week Services on Wednesdays from the beginning of January through to Easter and again from October to just before Christmas. These Services are well attended and are held in the Church followed by tea/coffee in the Columba Hall.

We have a rota of Readers who contribute regularly in reading lessons. We have a team of three to operate sound, lighting and live-stream each week. There is a welcoming team of Elders and other members who also uplift the offering.

Holy Communion is periodically shared with those in local care homes, hospitals and as requested in their own homes for those members of the congregation who are unable to attend services in the Church.

The Choir continues to contribute to the worship each week, under the leadership of [REDACTED] with a growing repertoire of material. We have welcomed additional members. An introit is sung at the start of most Services and anthems are sung frequently in addition to special occasions such as Communion, Easter, Christmas and Remembrance Services. The Choir also organises and leads a Service of Lessons and Carols on the Sunday before Christmas.

Other Services include the Christingle mid-week Service prior to Christmas. This is enthusiastically led in the main by our young people and has proved and continues to be a major Service in our Church calendar. It is heartening to share with our young people and many families in our community. We were especially grateful again this year to have KC Community Choir join with us swelling the numbers greatly. The Community Choir practises each week at Broom. We were happy to have received many compliments about our Christingle, particularly since it was an entirely new experience for many. We now have a 'tradition' of enjoying a wonderful buffet afterwards which creates a tremendous sense of community. The Minister has had the privilege of speaking with people who have no church connection and in some cases have never been in the church who were quite amazed at how much they enjoyed the experience, a sense of unexpected and genuine enjoyment. Towards Easter we usually have a similar event, the Easteringle Service, telling the Easter story. This is also led by our young people and is followed by a buffet supper.

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In respect of young people in the Church, there is an obvious need for a specific ministry in working with young people. It is unsatisfactory to think that we can simply do as we have done in past years with a variety of volunteers seeking to 'contain' our young people of varying ages and stages. There are many ministries within the wider church and with the inevitable changes we will be faced with we should consider collaboration in young people's ministry. It is clearly not a role to be filled in an ad hoc voluntary capacity particularly within an ageing congregation.

The current Sunday Club has now developed into a regular monthly Breakfast gathering. This has proved a most enjoyable, positive and practical development as it accommodates young families more conveniently than the regular 'Sunday School type' service. Everyone is welcome to join in the Service following breakfast. The earlier part of the Service is specifically aimed at young families. Currently there are 30 family contacts on our Sunday Club WhatsApp group. We keep each other up to date on what's happening.

It is the Minister's intention to include some of our young families in the planning of Services in future. It is important for us all to consider different styles of worship and not be confined or restricted. Our worship should be suitable for all ages and there are exciting possibilities for us as we journey through the year.

The Minister is seeking to recruit someone in the congregation to undertake the Leading Worship Course. This is a course run by the University of Glasgow with accreditation.

The Minister has indicated his retirement by the end of August 2025.

It is hoped this year that we might have joint Services during Holy Week with Williamwood Parish Church, this is yet to be confirmed.

Newton Mearns and Eaglesham Churches Cluster

Despite several meetings during 2024 there continued to be little progress in agreeing a Mission Plan for the area. Some changes announced will have an impact however, with four out of the five churches in the Cluster being vacant by the end of August 2025.

At the start of the New Year there is a much more positive consideration which involves leaving our current cluster and forming a new cluster and a possible linkage with Williamwood Parish Church. The degree of enthusiasm and positivity surrounding this initiative contrasts sharply with what has up until now been the case. We look forward to moving on together and we will keep the congregation informed of our progress.

Use of Halls

We are proud of the part we play in providing facilities for and support to the parish and the wider community with people of all ages and faiths benefiting from Broom's excellent facilities.

2024 once again saw an increase in hall usage. As well as the organisations who meet daily/weekly/monthly in our halls, again we have welcomed Mearns Castle High School who held their Graduation Ceremony in the Church and local Nursery Groups who have used the Columba Hall and Sanctuary for graduations, parties and special events throughout the year. We were happy in 2024 to see an increase in the use of our halls by U3A for the various clubs and activities they offer. In November we welcomed the local Co-op Foodstores' representatives (Pioneers) who held an Open Day for the community.

The increased demand for use of our halls at certain times of the day is greater than what we can sometimes accommodate, but we always strive where possible to offer alternative days and times that may be suitable. We enjoy a close working relationship with all our hall users which enables us

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at times, with their co-operation, to accommodate extra one-off bookings and events which benefit the community. The popularity of our halls is reflected in a hall rental income this year of over £60,000 which exceeded the annual forecasted budget.

Many people make hall bookings by coming into the office and this occasionally enables the Minister to come into contact with them and introduce himself. Personal contact with people has resulted in newcomers to the area attending some of our services and activities. Some have come from other areas with a church connection. The use of our premises by the wider community is greatly appreciated, particularly as there is no other comparable facility in the area.

The level of hall use we have at Broom requires demanding and time-consuming administration and practical preparation before, between and after events. We are indebted to our staff and volunteers who make it possible to accommodate the high demand.

Achievements and Performance

Fundraising and Community Events

Summer Family Fun Day

Broom Church community enjoyed a fabulous afternoon of outdoor fun with around 300 people attending. Fun activities included games, a bouncy castle, and a super-size slide. We also had our ever-popular Tea Room, with lots of sweet treats & home baking. Burgers and ice cream were also available.

We extend a big thank-you to [REDACTED] Luddon Construction for their generous sponsorship of the event. We were fortunate to have so many volunteers to help with the various events, including:

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

And finally a big thank-you to everyone who attended and supported the event.

Christmas 2024

Once again Broom Church was at the heart of the local community, hosting events in the run up to Christmas 2024.

The first event was the Christmas Lights switch on. We had new lights this year and the event was a huge success with over 200 attending what has now become an annual event in our busy festive calendar. [REDACTED] our fabulous catering team provided drinks and refreshments for all. Everyone was given a glowstick before the big countdown to the switch on at 5pm.

The second event was Breakfast with Santa. Breakfast was a sold-out success with over 120 members of our local community attended a fabulous cooked breakfast and met Santa. A special thanks to [REDACTED] our breakfast chefs and our fabulous events team who hosted our guests for breakfast and assisted Santa on his arrival with gifts for all the children. Huge thanks also to [REDACTED] for stepping into Santa's boots at the last minute and being a fabulous Santa.

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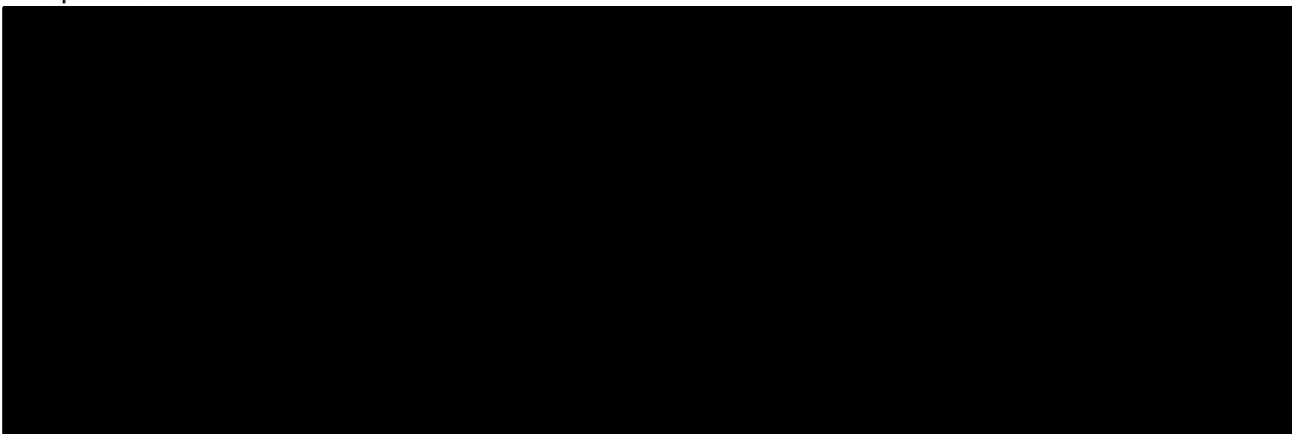
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Then it was off to the Christmas Fair with festive fun for all at the numerous stalls in the Columba Hall and Iona Hall Tearoom. A huge thanks to all who hosted and donated at the event. Our fabulous festive tea room was enjoyed by all and a big thanks again to [REDACTED] the catering team for all their hard work on the day.

Finally came our Christingle Service which was another hugely enjoyable evening for all. The Church was packed and we were taken on a fabulous musical journey through the Christingle Story with many of our young families telling different parts of it. The young members of our church gave out 150 Christingles to all children in the church and we were also entertained with fabulous festive songs by [REDACTED] amazing Community Choir. Following the Service refreshments and a buffet was served in the Columba Hall and once again many thanks to [REDACTED] and the catering team for a fabulous festive buffet enjoyed by all.

These events do not happen by themselves and there is a great team of willing helpers at Broom, and in particular:



In addition we are indebted to businesses in our community for their support of our Christmas events. Nicol Estate Agents for their generous sponsorship of our Christmas Lights switch on event. Asda Newton Mearns (and [REDACTED] their community champion) for continued support and generous sponsorship of our Breakfast with Santa event.

Between our Summer Family Fun Day and the various Christmas events we raised over £2,500 for Church Funds. In addition and once again we succeeded in supporting and welcoming our community through the doors of Broom Church.

The dates for 2025 are already in the diary for another exciting programme of events throughout the year with further details to follow.

Mission and Outreach

Over the last year we have continued to successfully maintain links with those within our own community and those further afield.

The Mtende Charity, run by Fiona Gunning, continues to be a focal point, which members of our congregation actively supported. An afternoon tea was held on 14th August which made more than £2,000, and a stall at the Christmas Fayre made £110. In both cases [REDACTED] thanks Broom Church for the use of their facilities. In addition, monies from the loose change collections continued to benefit the Ekwendeni community.

The Church of Scotland Stamp Appeal, which Broom Church is very much involved with, helped those in need further afield and therefore is as important as ever to continue.

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Christian Aid week, which is actively supported by Broom Church, and the decision to distribute envelopes with the communion cards proved to be a good idea as a significant amount was raised.

The Shoebox appeal in November was another opportunity to help those in need and many of the congregation rose to the challenge by filling a shoebox with much needed items.

The flower coordinator and her team continued to ensure that flowers were distributed to those members of the congregation who were unable to attend services or celebrating a special event.

As mentioned above towards the end of the year Broom hosted several Christmas events. All these events brought families, local residents and those who use our halls on a weekly basis to Broom, thereby helping us to meet our Outreach aims and objectives. Going forward any ideas for future Outreach events will be most welcome

Pastoral Care

The Pastoral Care Committee endeavour to maintain contact with those members who are no longer able to attend Church. It is so important to let people know we are thinking of them, even although we don't see them any more at Church Services.

Over 40 plants were distributed to members of the congregation this Christmas and we are grateful to the many members of the Congregation who helped with the deliveries.

At present there are eleven members on the Pastoral Care Committee. We encourage Elders to share news of anyone in their District who may need either a visit from the Minister or one of the Committee owing to illness, being incapacitated or bereavement. If anyone in the Congregation knows of anyone who would benefit from a Pastoral Visit then please inform the Church Office and we can take it from there.

Fabric Report

Fabric spend in 2024 has been restricted by Presbytery for essential maintenance only and likely to be similar in 2025 until the Presbytery Plan is agreed. Budgeted spend for outside decoration has been approved however we are continuing to source companies who are interested in quoting for the work which has been challenging.

Expenditure in 2024 has been to ensure that our buildings remain wind & watertight, with additional spend on improving our energy consumption as well as security & safety. We have had issues around small leaks in the Ninian Hall roofing which we believe were down to leakage around the bolts securing the roofing panels. All bolts and the sealing grommets have now been replaced with additional patch repairs to the gully which appears to have resolved the issues.

Early in the year our church was surveyed by a Church of Scotland Architect as well as a Church of Scotland instigated "Better Heating Scheme" survey. We have actioned some of the recommendations to improve our safety & energy efficiency, particularly with the increasing cost of energy over the last couple of years. A new "Hive" heating control unit has been installed in the Columba Hall which allows for better control of the temperature within the hall, increased flexibility for programming as well the ability to remotely control the heating. It has also given some data on the heating-up time of the hall. We have replaced the lights in the Iona & Columba halls with LED panels which reduce the lighting power consumption by around 70%, plus improving the light spread and aesthetics in the halls. Security has been a concern across our properties especially after the tragic incident at Southport. We have installed push exit bars on both doors in the vestibule, a latch lock on the kitchen door in the

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Columba Hall with further push bars planned to both improve security & ability to safely evacuate our buildings.

Mactaggart & Mickel patched our Car park as part of the agreement on their usage over 2022/23. Unfortunately, with the high usage of the car park, we are already seeing new damage which will need to be addressed in 2025. Other items that we should be considering is insulation in the Columba Hall (currently there is virtually no insulation and on colder days we struggle to get the hall up to reasonable temperatures), improved security along with controlled access to our halls, repairs to the Ninian Hall Classroom roof (we are seeing water ingress) and re-roofing the Columba Hall (the current tiles have reached the end of their life and have become porous & brittle with some water ingress).

Total Fabric spend in 2024 amounted to £7,589 for the year against a budgeted spend of £25,500, however this included the approved spend on outside decoration accounting for £15,440 which has not been carried out. Key spend items were the Ninian Hall Roof (£2200), installation of LED lighting panels (£940), fire escape furniture (£445), installation of the Hive control (£400), Annual maintenance contracts & services (£2,519) with the remaining spend on general maintenance & repairs (£1,069). Total works finishing slightly better than budget.

As our buildings are ageing Sanctuary (1959), Ninian Hall (1942) and extension (1962), Columba Hall (1967) and Manse (1940), it is anticipated that there will be some additional unbudgeted work required as the halls are extensively utilised through lets to the community, but currently, similar to 2024, the proposal is to restrict this to essential repairs only in 2025.

Financial Review

The format of the Congregational Accounts complies with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

Statement of Financial Activities

The Statement of Financial Activities on page 13 gives an overview of the movement in the Church Funds during the year. Total income amounted to £180,929 whilst Expenditure totalled £176,569 resulting in a surplus of £4,360 before recognising an unrealised gain on investments of £9,041. An analysis of the movement over the Restricted and Unrestricted Funds can be found in Notes 1 to 5 with the salient points as follows:

Unrestricted Funds:

- Income from Offerings at £86,095 (including gift aid tax recovery of £15,973) showed a reduction of £6,189 (7%) on last year. This reduction is a result of the sad death of some members and other members moving away from the area, and not being replaced by new members.
- Hall let income at £64,985 represents a £12,210 (23%) increase on last year. Rates saw an inflationary increase with the Church premises continuing to see strong demand from various community groups and clubs.
- Expenditure of £166,658 was £11,878 (8%) higher than 2023. However, it was £11,915 (7%) lower than the figure budgeted for 2024. These positive and negative variances are mainly due to heating and lighting costs.
- The Church previously benefitted from having low fixed price energy deals in place, however, the electricity price deal expired at the end of September 2023 with the gas price deal expiring at the end of March 2024. Renewal saw the unit price per kWh for electricity increase from c.12p to c. 29p, with the unit price for gas increasing from c.2p to c.7p per kWh. The Budget for 2024 assumed the same energy usage as 2023 at the new prices. However, due to various actions taken including

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the installation of a Hive system in the Columba Hall, use of LED lighting, and better management of usage and thermostats, the cost of electricity and gas used in 2024 was £3,543 (19%) higher than the previous year, but £10,295 (31%) lower than Budget.

- Remaining costs came in close to Budget. Cost of Living pay increases were awarded to our staff in line with the National Living Wage.
- Overall there was a deficit of £2,466 following an unrealised gain on investments of £6,802 compared with a surplus of £1,547 last year, after an unrealised gain on investments of £5,014.

Restricted Funds:

- Capital of £18,185 and accumulated dividend income of £2,453 were transferred from the funds held with the General Trustees of the Church of Scotland to the Fabric Fund.
- This amount and cash held in the Church's bank account funded fabric expenditure of £7,245.
- The Trustees gave their approval for £1,334 of fabric expenditure on long term energy saving items to be funded from the Broom Special Purposes Fund.
- Expenditure on community events was financed by the Community Fund, with this Fund now exhausted. The Trustees have approved that the Mrs J S McGeoch Legacy (an Unrestricted Fund) be utilised to support community events.
- As a result and as expected there was a surplus on Restricted Funds of £13,628 which increased to £15,867 after an unrealised gain on investments.

Balance Sheet

As at 31 December 2024 the Net Assets of the Church increased by £13,401 to £170,449. The Analysis of Net Assets is shown in Note 12, with the Movement in Funds detailed in Note 14.

- Fixed assets are being depreciated in line with the stated accounting policy.
- Investments, at a market value of £104,880, are invested in the Church of Scotland Investors Trust (CoSIT) Growth Fund.
- The unit price of the investments was £6.38 at the year-end compared with £5.83 at the end of 2023.
- Debtors at the year-end of £7,401 are detailed in note 10, and have since been collected. Creditors at £6,238 in note 11 are in respect of the usual provision for costs expended but not paid at the year end.

Funds held by the General Trustees of the Church of Scotland

The market value of the investments at 31st December 2024 was £132,806 against a cost price of £98,185. Investment income of £2,937 is held in the Revenue Account and available to be drawn in 2025. An analysis of the investments is set out in Appendix 1 on page 24.

Investment Policy and Performance

The investments of the Church, together with the Funds held by the General Trustees of the Church of Scotland on behalf of the Church, are invested in the Growth Fund of the Church of Scotland Investors Trust ("CoSIT") and thereby obtain the benefit of professional management, continuous portfolio supervision, spread of investment risk and economies of scale.

Capital invested in the Growth Fund is largely equity based and is intended for long term investment. The funds are operated on a unitised basis and aim to provide capital growth whilst generating income for Church purposes. CoSIT has an ethical investment policy and does not invest in companies substantially involved in alcohol, tobacco, gambling or armaments.

The total return was positive in 2024 (positive in 2023) as global market conditions remained robust. The total return for the year was 11.75% (10.2% in 2023) from income distributed and capital growth.

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Risk Management

In addition to the risks associated with delivering the core objectives of the Church, risk management involves identifying the types of risk which every person, organisation, and business using or having access to our Church premises could face and identifying the means of mitigating them. The Trustees are aware that risk assessment is not a one-off exercise and carry out a review of the relevant risks on a regular basis.

2024 saw the continued return to more "normal" activities in the Church. Increasing numbers of people and organisations are using the premises, with risk mitigations refreshed to ensure compliance with all the relevant legislation e.g. health and safety, working at height, safeguarding, etc.

The principal risks/challenges facing Broom Parish Church are similar to those facing many churches at this time:

- A declining and ageing congregation.
- Consequent pressure on income for congregational purposes and fabric maintenance – it is hoped that the stewardship appeal under way in early 2025 has a positive impact on income.
- Difficulty in recruiting office bearers and support people with necessary skills and time availability.
- External economic pressures impacting on costs such as energy, contracts and payroll. Energy costs, in particular, will continue to be a major challenge to mitigate in 2025 and beyond.
- Impact of the Presbytery Plan on the local Churches.

The Trustees are working hard to minimise the impact of these risks/challenges and see a swift and collaborative delivery of the Presbytery Plan as key.

Reserves Policy

It is necessary to hold reserves in order to allow the work and witness of the Church to be maintained in a planned way whilst recognising that the principal sources of income, the offerings of members, cannot be guaranteed and may fluctuate from year to year. Equally other sources of income, such as fund raising and income from hall lettings are liable to fluctuation.

At 31 December 2024 the Unrestricted General Fund Reserves amounted to £52,376 representing over 3 months expenditure. Overall it is felt that a level of reserves of between 3 and 5 months is appropriate. The Church also holds £66,446 in Designated Reserves and £51,627 in Restricted Reserves that have been provided for the purposes specified in Note 14.

Structure, Governance and Management

The congregation is a registered charity, number SC003290 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session normally meets nine times a year and is responsible for all affairs within the church under the Unitary Constitution. Responsibilities are delegated to specific committees as appropriate.

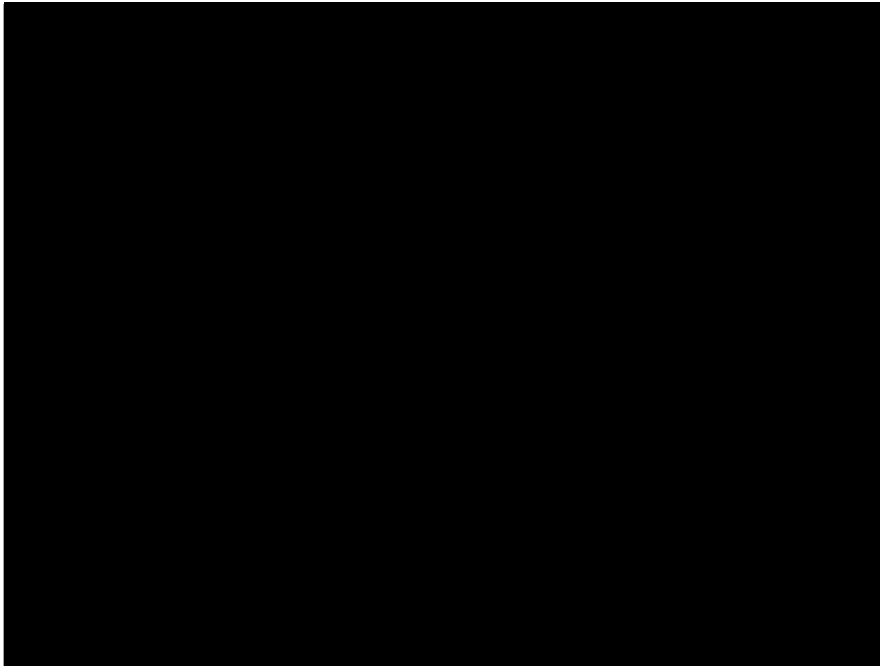
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Reference and Administrative Information

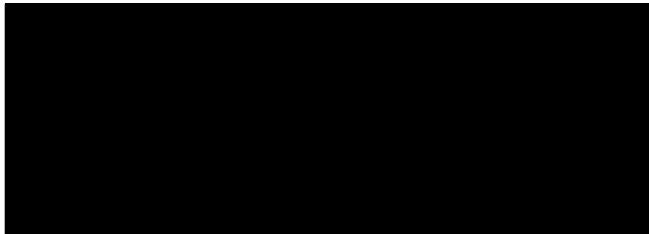
Charity No SC003290

Congregation No 160842

Trustees



Movements from 1 January 2024 to 24 March 2025



Broom Parish Church of Scotland
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Independent Examiner

[REDACTED]
Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
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G41 1HJ

Bankers

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15A The Avenue
Newton Mearns
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G77 6AA

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year, which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf.

[REDACTED]
24 March 2025

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Year ended 31 December 2024**

Independent Examiner's Report to the Trustees of Broom Parish Church

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on pages 13 to 23.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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:

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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.



Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
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24 March 2025

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Statement of Financial Activities

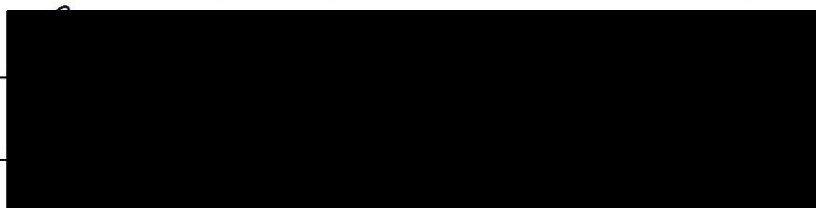
		Unrestricted Funds		Restricted Funds		Total	
Note		Funds	2024	Funds	2024	Funds	2023
		£	£	£	£	£	£
Income and Endowments from:							
1	Donations	86,095	-	-	-	92,284	92,284
2	Charitable Activities	68,395	1,986	1,986	1,773	56,351	58,124
3	Investment Income	2,154	550	550	489	1,924	2,413
4	Other Income	746	21,003	21,003	2,453	754	3,207
Total Income		157,390	23,539	23,539	4,715	151,313	156,028
Expenditure on:							
5	Raising Funds	-	-	-	-	-	-
5	Charitable Activities	166,658	9,911	9,911	17,669	154,780	172,449
Total Expenditure		166,658	9,911	9,911	17,669	154,780	172,449
Net (Expenditure) Income		(9,268)	13,628	13,628	(12,954)	(3,467)	(16,421)
9	Unrealised (Loss)/Gain on Investments	6,802	2,239	2,239	1,677	5,014	6,691
Net Movement in Funds		(2,466)	15,867	15,867	(11,277)	1,547	(9,730)
Reconciliation of Funds:							
Total Funds Brought Forward		121,289	35,759	35,759	47,037	119,741	166,778
14	Total Funds Carried Forward	118,823	51,626	51,626	35,759	121,289	157,048

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Balance Sheet

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fixed Assets:					
Tangible assets	8	2,110	-	2,110	3,233
Investments	9	78,901	25,979	104,880	95,839
Total Fixed Assets		<u>81,011</u>	<u>25,979</u>	<u>106,990</u>	<u>99,072</u>
Current Assets					
Debtors	10	7,401	-	7,401	8,362
Cash at bank and in hand		36,319	25,977	62,296	58,819
Total Current Assets		<u>43,720</u>	<u>25,977</u>	<u>69,697</u>	<u>67,181</u>
Liabilities					
Creditors falling due within one year	11	5,909	329	6,238	9,205
Net Current Assets		<u>37,811</u>	<u>25,648</u>	<u>63,459</u>	<u>57,976</u>
Net Assets		<u>118,823</u>	<u>51,626</u>	<u>170,449</u>	<u>157,048</u>
The funds of the charity:					
Restricted Funds		-	51,626	51,626	35,759
Unrestricted Funds		118,823	-	118,823	121,289
Total Charity Funds	14	<u>118,823</u>	<u>51,626</u>	<u>170,449</u>	<u>157,048</u>

The accounts were approved by the Trustees on 24 March 2025 and signed on their behalf by:



Broom Parish Church of Scotland

Trustees' Report & Congregational Accounts

Year ended 31 December 2024

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. Dividends on investments are recognised once the dividend has been declared and notification has been received of the dividend due.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Broom Parish Church of Scotland
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All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All other fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and equipment 5/10 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Broom Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Pension Costs and Post Retirement Pensions

The Church operates within the National Employment Savings Trust, "NEST". Contributions are chargeable to the Statement of Financial Activities in the period to which they relate.

Broom Parish Church of Scotland
Trustees' Report & Congregational Accounts
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Notes forming part of the financial statements

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
1 Donations						
Offerings	70,122	-	70,122	75,225	-	75,225
Tax Recovered on Gift Aid	15,973	-	15,973	17,059	-	17,059
Donations	-	-	-	-	-	-
Sunday Club Income	-	-	-	-	-	-
	86,095	-	86,095	92,284	-	92,284
2 Income from Charitable activities						
Hall Lets	64,985		64,985	52,775	-	52,775
Weddings and Funerals	860		860	280	-	280
Project Fund - Coffee Mornings etc	-	1,986	1,986	1,125	1,773	2,898
Congregational & Community Events	2,550	-	2,550	2,171	-	2,171
	68,395	1,986	70,381	56,351	1,773	58,124
3 Investment income						
Dividends Received	1,669	550	2,219	1,485	489	1,974
Deposit Interest	485		485	439	-	439
	2,154	550	2,704	1,924	489	2,413
4 Other Income						
Drawn Down from General Trustees	-	21,003	21,003	-	2,453	2,453
Endowment Income	746		746	754	-	754
	746	21,003	21,749	754	2,453	3,207

**Broom Parish Church of Scotland
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Notes forming part of the financial statements (Cont'd)

5 Analysis of Expenditure	Unrestricted			Restricted			Unrestricted			Restricted		
	Funds	2024	£	Funds	2024	£	Funds	2023	£	Funds	2023	£
Raising Funds												
Offering Envelopes	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Activities												
Giving to Grow Contribution	70,865						68,797					68,797
Presbytery Dues	7,673						3,878					3,878
Minister's Expenses	2,093						1,764					1,764
Staff Costs	32,802						31,762					31,762
Fabric Repairs & Maintenance	344			7,245			445			14,813		15,258
Council Tax & Insurance	8,884						8,340					8,340
Heating and Lighting	22,339						18,796					18,796
Maintenance of Grounds	5,241						4,966					4,966
Church Office Expenses	2,173						2,100					2,100
Halls Cleaning/Maintenance Supplies	2,061						2,258					2,258
Equipment & Furnishings	553			201			665			348		1,013
Depreciation	1,123						1,123					1,123
Organ & Music Expenses	6,081						5,315					5,315
Outreach	421			57			231			880		1,111
Technology Expenses & Maintenance	1,727						1,935					1,935
Professional Fees	1,092			305			1,050					1,050
Project Fund Donations				2,080						1,628		1,628
Other Expenses	1,186			23			1,355					1,355
	166,658			9,911			154,780			17,669		172,449
	166,658			9,911			154,780			17,669		172,449

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

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Notes forming part of the financial statements (Cont'd)

6 Staff costs and numbers

	2024	2023
	£	£
Salaries and Wages	32,320	31,312
Pension Costs	482	450
	<u>32,802</u>	<u>31,762</u>

The average number of employees during the year was as follows:

	2024	2023
	Number	Number
Administration	1	1
Music staff (self-employed)	1	1
Premises maintenance	1	1
	<u>3</u>	<u>3</u>

No employee had employee benefits in excess of £60,000 (2023 nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Stipends are paid in accordance with the national stipend scale which is related to years of service. For the year under review, the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) was £38,884.

7 Trustee Remuneration and Related Party Transactions

During the year one trustee (the Minister) received reimbursement of expenses incurred in respect of Council Tax, travel and other expenses totalling £5,143 (2023 £5,353). In addition [REDACTED] a member of the Kirk Session received £9,918 (2023 £8,914) for providing secretarial services during the year.

With the exception of the Minister and [REDACTED] no trustee received any remuneration or reimbursement of expenses during the year.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £21,602 (2023 £21,939) was donated to the congregation by Trustees.

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Notes forming part of the financial statements (Cont'd)

8 Tangible Fixed Assets	Equipment	Safe	Total
Cost	£	£	£
At 1st January 2024	17,222	1,680	18,902
Additions	-	-	-
Disposals	-	-	-
At 31st December 2024	<u>17,222</u>	<u>1,680</u>	<u>18,902</u>
Accumulated Depreciation			
At 1st January 2024	14,381	1,288	15,669
Charge for year	955	168	1,123
Eliminated on Disposals	-	-	-
At 31st December 2024	<u>15,336</u>	<u>1,456</u>	<u>16,792</u>
Net Book Value			
At 31st December 2024	<u>1,886</u>	<u>224</u>	<u>2,110</u>
Cost			
At 1st January 2023	17,222	1,680	18,902
Additions	-	-	-
Disposals	-	-	-
At 31st December 2023	<u>17,222</u>	<u>1,680</u>	<u>18,902</u>
Accumulated Depreciation			
At 1st January 2023	13,426	1,120	14,546
Charge for year	955	168	1,123
Eliminated on Disposals	-	-	-
At 31st December 2023	<u>14,381</u>	<u>1,288</u>	<u>15,669</u>
Net Book Value			
At 31st December 2023	<u>2,841</u>	<u>392</u>	<u>3,233</u>
9 Investments	2024	2023	
	£	£	
Market value at 1st January	95,839	78,559	
Purchased during the year	-	10,589	
Gain (Loss) on Revaluation	9,041	6,691	
Market Value at 31st December	<u>104,880</u>	<u>95,839</u>	
Investments at cost	<u>69,296</u>	<u>58,706</u>	
The following investments are held:			
Church of Scotland Investors Trust Growth Fund	<u>104,880</u>	<u>95,839</u>	

Broom Parish Church of Scotland
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Notes forming part of the financial statements (Cont'd)

10 Debtors	2024	2023
	£	£
Gift Aid Tax Refund	4,848	5,025
Hall Rentals	2,553	3,159
Prepayments	-	178
	<u>7,401</u>	<u>8,362</u>

11 Creditors falling due within one year	2024	2023
	£	£
Accruals	6,238	9,205
	<u>6,238</u>	<u>9,205</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	2,110	-	-	2,110
Investments	15,573	63,328	25,979	104,880
Current Assets	40,602	3,118	25,977	69,697
Current Liabilities	(5,909)	-	(329)	(6,238)
Net Assets at 31 December 2024	<u>52,377</u>	<u>66,446</u>	<u>51,626</u>	<u>170,449</u>

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	3,233	-	-	3,233
Investments	14,231	57,868	23,740	95,839
Current Assets	52,191	1,778	13,212	67,181
Current Liabilities	(8,012)	-	(1,193)	(9,205)
Net Assets at 31 December 2023	<u>61,643</u>	<u>59,646</u>	<u>35,759</u>	<u>157,048</u>

13 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contributions made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Broom Parish Church of Scotland
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14 Movement in Funds

	At 1st January 2024 £	Incoming Resources £	Outgoing Resources £	Other (see note) £	At 31st December 2024 £
Restricted funds					
Fabric Fund	6,529	21,003	(6,239)	-	21,293
Community Fund	258	-	(258)	-	-
Flower Fund	179	1	-	-	180
Project Fund	3,693	1,986	(2,080)	-	3,599
Summer Playscheme	694	-	-	-	694
Youth Development	10,154	228	-	930	11,312
Broom Special Purposes	14,252	321	(1,334)	1,309	14,548
	<u>35,759</u>	<u>23,539</u>	<u>(9,911)</u>	<u>2,239</u>	<u>51,626</u>
Unrestricted funds					
Sunday Club Fund	447	-	-	-	447
Agnes Lawn Legacy	54,609	1,238	-	5,044	60,891
Mrs J S McGeoch Legacy	4,590	102	-	416	5,108
General Fund	61,643	156,050	(166,658)	1,342	52,377
	<u>121,289</u>	<u>157,390</u>	<u>(166,658)</u>	<u>6,802</u>	<u>118,823</u>
Total funds	<u>157,048</u>	<u>180,929</u>	<u>(176,569)</u>	<u>9,041</u>	<u>170,449</u>

Note: Other represents unrealised gain on investments.

	At 1st January 2023 £	Incoming Resources £	Outgoing Resources £	Other (see note) £	At 31st December 2023 £
Restricted funds					
Fabric Fund	18,889	2,453	(14,813)	-	6,529
Community Fund	1,486	-	(1,228)	-	258
Flower Fund	179	-	-	-	179
Project Fund	3,547	1,774	(1,628)	-	3,693
Summer Playscheme	694	-	-	-	694
Youth Development	9,277	203	-	674	10,154
Broom Special Purposes	12,965	285	-	1,002	14,252
	<u>47,037</u>	<u>4,715</u>	<u>(17,669)</u>	<u>1,676</u>	<u>35,759</u>
Unrestricted funds					
Sunday Club Fund	445	2	-	-	447
Agnes Lawn Legacy	49,851	1,100	-	3,658	54,609
Mrs J S McGeoch Legacy	4,192	91	-	307	4,590
General Fund	65,253	150,120	(154,780)	1,050	61,643
	<u>119,741</u>	<u>151,313</u>	<u>(154,780)</u>	<u>5,015</u>	<u>121,289</u>
Total funds	<u>166,778</u>	<u>156,028</u>	<u>(172,449)</u>	<u>6,691</u>	<u>157,048</u>

Note: Other represents unrealised gain on investments.

Broom Parish Church of Scotland

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Notes forming part of the financial statements (cont'd)

14 Purposes of Restricted Funds

Fabric Fund: The maintenance of the church properties.

Community Fund: Assist with the development & promotion of the church in the community.

Flower Fund: Provision of flowers and horticulture for display within the church premises.

Project Fund: Support for identified projects within and outwith the church.

Summer Playscheme Fund: Provision of recreational activities for children of the community during the summer.

Youth Development Fund: Provision of specific support for young people in the church and local community.

Broom Special Purposes: A fund that the donors have specifically requested are used to fund items and projects outwith the general purposes of the church at the discretion of the Trustees.

Purposes of Designated Funds

Sunday Club Fund: The Trustees have set aside funds for use by the Sunday Club.

Agnes Lawn Legacy: The Trustees have set aside these funds, with the endorsement of Mrs Lawn's family, to contribute to funding the employment costs of a family youth worker.

Mrs J S McGeoch Legacy: The Trustees have set aside this legacy to support promotion of the church in the local community.

15 Collections for Third Parties

	Charity Number	2024 £	2023 £
Christian Aid Turkey Appeal	SC039150	-	492
Christian Aid Gaza Appeal	SC039150	263	-
Poppy Scotland	SC014096	265	108
Mtende Community Project	-	100	-
Glasgow City Mission	SC001499	431	-
Lodging House Mission	SC225199	-	71
		<u>1,059</u>	<u>671</u>

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APPENDIX 1

**FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
FOR THE BENEFIT OF THE CONGREGATION**

	2024	2023
	£	£
<i>Consolidated Fabric Fund</i>		
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31st December at cost	<u>98,185</u>	<u>112,178</u>
Market Value of Balances at 31st December	<u>132,806</u>	<u>138,777</u>
<u>Invested with Church of Scotland Investors Trust</u>		
Growth Fund	<u>132,806</u>	<u>138,777</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31st December	<u>2,937</u>	<u>2,789</u>

APPENDIX 2

GOODWILL FUND

A Goodwill Fund is administered by the Minister for the provision of financial assistance to those in need within the parish. Movements in the fund during the year were as follows:

	2024	2023
	£	£
Balance at 1st January	229	229
Funds Received	-	-
Funds Disbursed	-	-
Balance at 31st December	<u>229</u>	<u>229</u>

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ANNUAL BUDGET YEAR TO 31 DECEMBER 2025

Statement of Financial Activities

	Actual - 2024		Budget - 2025	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
	£	£	£	£
Income:				
Offerings (inc. Gift Aid)	86,095		90,400	
Hall Rentals	64,985		70,454	
Weddings & Funerals	860		1,000	
Project Fund - Coffees, Kirk Kafe, Card Craft	-	1,986	-	2,000
Congregational & Community Events	2,550		3,000	
Investment Income	1,669	550	1,670	550
Deposit Income	485		500	
Drawdown from General Trustees	-	21,003		2,810
Endowment Income	746	-	735	
Total Income	157,390	23,539	167,759	5,360
Expenditure:				
Giving To Grow Contribution	70,865		70,023	
Presbytery Dues	7,673		3,895	
Minister's Expenses	2,093		1,800	
Staff Costs	32,802		35,914	
Fabric Repairs & Maintenance	344	7,245	500	13,355
Council Tax & Insurance	8,884		9,224	
Heating & Lighting	22,339		25,350	
Maintenance of Grounds	5,241		6,118	
Church Office Expenses	2,173		2,200	
Halls – Cleaning /Pest Control	2,061		2,200	
Equipment & Furnishings	553	201	500	
Technology Exps & Maintenance	1,727		1,750	
Depreciation	1,123		1,123	
Choir, Organ & Music Expenses	6,081		5,700	
Outreach	421	57	500	
Professional Fees	1,092	305	1,100	
Project Fund Donations		2,080		2,000
Other expenses	1,186	23	1,000	
Total Expenditure	166,658	9,911	168,897	15,355
Net (Expenditure) Income before				
Movement in Investments	(9,268)	13,628	(1,138)	(9,995)
Unrealised Gain on Investments	6,802	2,239	-	-
Net Movement in Funds	(2,466)	15,867	(1,138)	(9,995)

Broom Parish Church of Scotland
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ANNUAL BUDGET YEAR TO 31 DECEMBER 2025

Balance Sheet as at 31st December

	2024 Actual £	2025 Budget £
Fixed Assets	2,110	987
Investments	104,880	104,880
Current Assets		
Debtors	7,401	3,994
Bank & Cash	62,296	53,453
Current Liabilities		
Creditors	6,238	4,000
NET ASSETS	170,449	159,314
Represented by:		
Unrestricted Funds		
General Fund	52,377	50,078
Sunday Club Fund	447	447
Agnes Lawn Legacy	60,891	62,129
Mrs J S McGeoch Legacy	5,108	5,210
Restricted Funds		
Fabric Fund	21,293	10,748
Community Fund	-	-
Youth Development Fund	11,312	11,540
Project Fund	3,599	3,599
Summer Playscheme	694	694
Broom Special Purposes Fund	14,548	14,869
Flower Fund	180	-
TOTAL FUNDS	170,449	159,314
FUNDS HELD BY GENERAL TRUSTEES	132,806	132,806