

**Broomhill Hyndland Parish Church of Scotland,
Glasgow**

**STATEMENT OF ACCOUNTS
YEAR ENDED 31 DECEMBER 2024**

Congregation No: 161062

Charity No: SC 007820

Broomhill Hyndland Parish Church of Scotland

Trustees' Report

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 the notes to 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 (FRS102) (effective 1 January 2019).

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. 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.

Worship

Worship is held every Sunday in Broomhill Hyndland Church (Naseby Park Sanctuary) at 10.30am which attracts between 125 and 175 worshippers of all ages and a mid-week service in the Community Hall in Novar Drive which is attended by between 20 and 30 worship every second Wednesday at 2pm, following the sale of Kingsborough Gardens Sanctuary in April 2024.

There is an active Junior Church (5-10 children) which caters for children from ages 3 – 13 years. Beyond that age and into early adulthood there is a discussion group, known as the Crack Merchants, which meets most Sunday mornings during the latter part of morning worship. We re-introduced the Creche in 2023 which is being used on a regular basis by a few families.

Organisation

All Church Buildings are host to a large number of organisations. The Naseby Park Sanctuary on Randolph Road, includes the Guild, the Choir, the Badminton Club, and the Scottish Country Dance Group. We also let all our premises for various activities, parties, keep-fit and children's clubs, etc.

The Kingsborough Sanctuary was sold in 2024 and the groups where possible have transferred out to other lettable buildings the community hall in Novar Drive and the Naseby Park Sanctuary and Halls. Community run activities, include a Toddler Group meeting on four days, and a weekly Coffee Morning (coffee & chat) and our Light Bite (lunches for the elderly) which is open to all members of the community. In addition, Boys Brigade and Guide Companies are linked to the church along with their corresponding junior groups. These are all well attended and take formal part in morning worship on two Sundays each year.

Broomhill Hyndland Parish Church of Scotland

Trustees' Report (cont)

Year ended 31 December 2024

Charity Focus

Throughout the year the Church provides a significant financial support to the national church and to specific charities. Last year we sent donations to Big Noise in Govanhill and the Banana Box in Malawi, Heart for Art, Erskine, a retreat for Melvyn Wood, Christian Aid and the Lodging House Mission. In addition we regularly support the NW Glasgow foodbank in Blawarthill Church (a member church in our Mission Plan Cluster).

Due to the removal of funding from Crossreach, the Kirk Session agreed in September 2021 to self fund Heart for Art (a charity run art classes for people with Dementia) on a fortnightly basis. This costs approximately £5000 per annum and our classes have re-started and are full with a waiting list. This is also partly due to the fact our church is the only remaining outlet in Glasgow.

Achievements and Performance

The number on the New Church Roll as at 31 December 2024 was 396. This is a fall from the previous year of 9 people. In addition we have 20 adherents who regularly attend worship.

The Church has continued to keep in touch with its members and we circulate weekly reflections and news to all members by email and post. In addition we issue a monthly magazine again distributed widely. These publications circulated in various forms to all members and adherents and are a good way of passing on news of what is happening and events and activities that are being run within our Church community. We also have introduced live screening of significant services throughout the year. This has been popular and reaches out to those who are housebound, ill or unable to attend for other reasons. The Kirk Session has continued to meet in the Naseby sanctuary on five occasions per year.

The Kirk Session have established a Buildings Strategy Group in 2021 to advise on the future needs of our church and improvements to our buildings. The Kingsborough Sanctuary was sold in the spring of 2024, as instructed by Presbytery as part of our Mission Plan Cluster Group with £561,030 held in Restricted funds by the Church of Scotland General Trustees which the church may be able to use (see Appendix). We were also recognised in the Scottish Parliament for our "tireless and inspirational" work to bring people together and have a positive impact on their lives following our collaboration with Friends of Naseby Park on some events including a Community Carol Singing event which raised £225 for CHAS.

Broomhill Hyndland Parish Church of Scotland

Trustees' Report (cont.)

Year ended 31 December 2024

Financial Review

The detailed accounts for the year ended 31 December 2024 are on pages 10 to 23 of this report. 2024 saw the continuation of a slow return to more normal activity levels after the coronavirus pandemic. Freewill Offerings by envelope and Bankers Orders were less than in 2023 mainly due to the loss through death of some of our older members but Open offerings increased as a result of more regular attendances at Sunday Services. Rental Income for the use of our halls also fell overall due to the sale of Kingsborough Sanctuary. As always, we continued to support the work of the Church through our Giving to Grow contributions and Presbytery Dues to Glasgow Presbytery. Expenditure was significantly higher than normal income. We were fortunate in receiving two legacies, both of which were earmarked for general matters. The cost of running our buildings rose sharply and while we were fortunate with our electricity accounts being fixed until September 2025 and our gas contracts fixed until March 2026, we must be concerned on the effect of any increases which will be applied to these utility costs in the future.

We upgrade the garden at the Naseby Sanctuary which was the important project cost in the year. Normal fabric expenses were contained within the budget as we continue to ensure that our buildings are maintained to a high standard. Unless we can find a way of substantially increasing our income in the coming years, we will continue to see a regular reduction in the funds we hold.

General Account

The 2024 Accounts for the congregation have been completed in accordance with the accounting policies set out in the notes to the Accounts.

The main source of normal income continues to be our Total Offerings in 2024 of £89,749 compared with £93,712 in 2023. Unrestricted Rental Income decreased to £33,943 in 2024 compared with £50,508 in 2023 as there was a gradual return to increase activity in our halls with a reduction of hires in Kingsborough Sanctuary after the sale of building.

Our contributions through Giving to Grow to Edinburgh and annual dues to Glasgow Presbytery total £91,584 in 2024, so all other costs, salaries, utilities, building maintenance and administration had to come from our decreasing reserves.

Other Accounts

The proceeds of the sale of Russell House in 2021 continue to be held with The Charities Aid Foundation Platform via Flagstone Investment Management Hub in eight various banks to ensure full financial protection through the Financial Services Compensation Scheme. This protection is also in place for all our other bank accounts.

We continued to support Heart for Arts in 2024 and Kirk Session has agreed for this to continue in 2025 with £6,000 transferred in December 2024 from the Bequest Fund to the Heart for Art Fund.

We transferred £67,354 from the Bequest Fund to the General Fund in 2024.

Our Restricted Funds usage increased during 2024 as our Congregational Groups were able to return to their activities. Hyndland Community Hall has had extensive fabric repairs as part of the plan to increase their overall usage in the future as an important part of our parish work.

Risk Management

The principle risk to the church is the continued loss of members and, thereby, vitality and a reduction in general income and welfare.

The Kirk Session has investigated a number of initiatives to try and stem the flow. Specifically, the introduction of technology, creation of the new room within the Sanctuary, the formation of a Social Committee to organise new social events which foster enhanced community engagement as their main purpose. We have, for example, purchased a large barbeque and have a large number of gazebos for the use of Church Members and the community for events being organised in the vicinity of the of the Church, by those living in the area.

Broomhill Hyndland Parish Church of Scotland

Trustees' Report (cont.)

Year ended 31 December 2024

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately twelve months expenditure including designated funds. At the year end the Church held unrestricted funds of £753,072 (excluding property and equipment) of which £7,858 had been designated for fabric fund. The Trustees maintained the Contingency Reserve fund, details of which are included in Note 15 of the Accounts under Movements in Funds section.

The church also held £37,354 of restricted funds which have been provided for the purposes specified in Note 15.

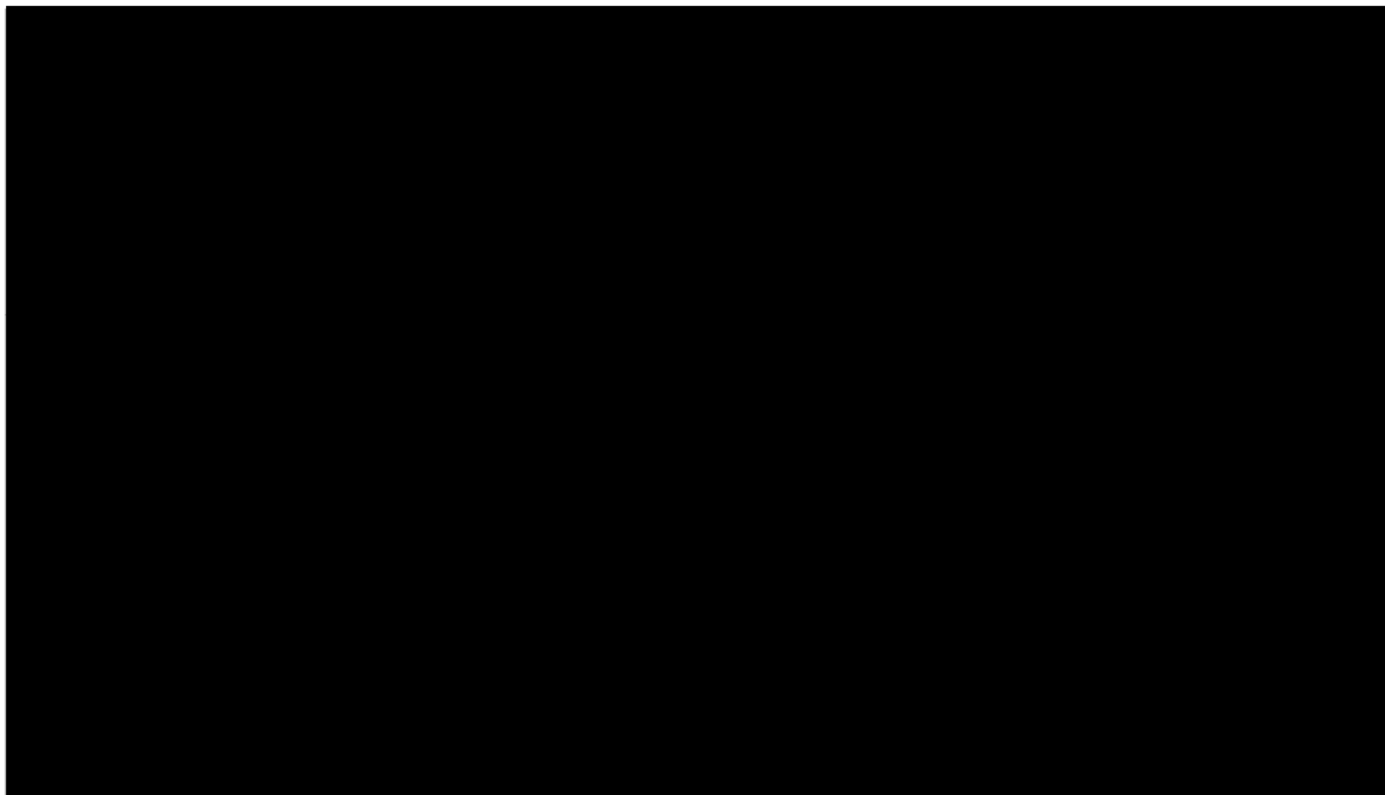
Structure, Governance and Management

The congregation is a registered charity, number SC007820 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 which meets five times a year is responsible for all management and spiritual affairs within the church. The Kirk session is convened and moderated by the Minister. The Kirk Session is served by various Committees who report to Kirk session with recommendations for approval, (Communication and Engagement; Finance and Accounts; Property - Buildings and Health and Safety; Social and Events and Worship and Mission)

Year ended 31 December 2024

Trustees



Broomhill Hyndland Parish Church of Scotland

Trustees' Report (cont)

Year ended 31 December 2024

Principal Office-bearers

Minister

Session Clerk

Church Treasurer:



Principal Office

Broomhill Hyndland Parish Church of Scotland

64-66 Randolph Road, Glasgow, G11 7DL

Charity Registration Number: SC 007820

Congregation Reference No: 161062

Independent Examiner



Thomas Barrie & Co LLP

Atlantic House

1A Cadogan Street

Glasgow

G2 6QE

Bankers

Bank of Scotland

Glasgow Partick

PO Box 1000

BX2 1LB

Broomhill Hyndland Parish Church of Scotland

Trustees' Report (cont)

Year ended 31 December 2024

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 method 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,



Date 19 March 2025

Broomhill Hyndland Parish Church of Scotland

Independent Examiner's Report to the Trustees of Broomhill Hyndland Parish Church Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 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 amendedhave 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.

Thomas Barrie & Co LLP
Atlantic House
1A Cadogan Street
Glasgow
G2 6QE

Date: 28 March 2025

Broomhill Hyndland Parish Church of Scotland

Statement of Financial Activities

Year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income and endowments from:	Note						
Donations and legacies	1	219,734	7,585	227,319	127,938	8,504	136,441
Charitable activities	2	3,160	0	3,160	3,045	1,270	4,315
Other trading activities	3	33,943	39,039	72,982	50,508	30,951	81,459
Investments	4	26,707	365	27,072	16,679	238	16,917
Other	5	40,511	0	40,511	1,577	0	1,577
Total income		<u>324,054</u>	<u>46,989</u>	<u>371,044</u>	<u>199,747</u>	<u>40,963</u>	<u>240,710</u>
Expenditure on:	6						
Raising funds		0	0	0	0	0	0
Charitable activities		310,903	41,910	352,814	225,566	39,071	264,637
Other		1,440	0	1,440	1,430	0	1,430
Total expenditure		<u>312,343</u>	<u>41,910</u>	<u>354,254</u>	<u>226,996</u>	<u>39,071</u>	<u>266,067</u>
Net income/(expenditure)		<u>11,711</u>	<u>5,079</u>	<u>16,790</u>	<u>(27,249)</u>	<u>1,892</u>	<u>(25,357)</u>
Transfers between Funds		(6,000)	6,000	(0)	(6,000)	6,000	0
Net movement in funds		<u>5,711</u>	<u>11,079</u>	<u>16,790</u>	<u>(33,249)</u>	<u>7,892</u>	<u>(25,357)</u>
Reconciliation of funds:							
Total funds brought forward		<u>937,590</u>	<u>26,276</u>	<u>963,866</u>	<u>970,840</u>	<u>18,384</u>	<u>989,223</u>
Total funds carried forward		<u>943,301</u>	<u>37,355</u>	<u>980,656</u>	<u>937,590</u>	<u>26,276</u>	<u>963,866</u>

Broomhill Hyndland Parish Church of Scotland
Balance Sheet at 31 December 2024

		Unrestrict ed 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Note				
Fixed Assets:					
Tangible assets	9	190,229	0	190,229	202,305
Total Fixed Assets		<u>190,229</u>	<u>0</u>	<u>190,229</u>	<u>202,305</u>
Current Assets					
Deposits	10	26,633	509	27,142	45,101
Debtors	11	7,916	340	8,256	19,459
Cash at bank and in hand		721,903	36,504	758,408	702,524
Total Current Assets		<u>756,452</u>	<u>37,354</u>	<u>793,806</u>	<u>767,084</u>
Liabilities					
Creditors falling due within one year	12	3,380	0	3,380	5,523
Net Current Assets		<u>753,072</u>	<u>37,354</u>	<u>790,426</u>	<u>761,561</u>
Creditors falling due after more than one year		0	0	0	0
Net Assets		<u>943,301</u>	<u>37,354</u>	<u>980,655</u>	<u>963,866</u>
The funds of the charity:					
Restricted income funds	15	0	37,354	37,354	26,276
Unrestricted income funds		943,301	0	943,301	937,590
Total charity funds		<u>943,301</u>	<u>37,354</u>	<u>980,655</u>	<u>963,866</u>

The accounts were approved by the trustees on 19/03/2025 and signed on their behalf by:

Session Clerk

Co Treasurer

Broomhill Hyndland Parish Church of Scotland

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 the Charities SORP (FRS102), 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 1 January 2019), the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 as amended.

Going Concern

After reviewing the charities forecast and projections, including a detailed assessment of the impact of Covid on the charity's operations the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the trustees are required to make judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

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.

Broomhill Hyndland Parish Church of Scotland

Year ended 31 December 2024

Accounting Policies

Incoming resources

All donations, gifts and legacies are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. Grants are deferred if terms or conditions must be met before the charity has entitlement to the resources.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

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.

Resources expended

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets. Heritable properties consisting of the Church, Halls are not recorded in the Accounts, but former Kingsborough Manse is recorded. The Kingsborough Sanctuary is vested in the Church of Scotland General Trustees was sold in April 2024 and the Naseby Sanctuary, St Kilda Manse, the former Kingsborough Manse and Hall in local 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 tangible fixed assets costing in excess of £2,000, having a useful life of greater than one year, 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:

Heritable Properties	50 years
Fixtures, fittings and office equipment	5 years

Broomhill Hyndland Parish Church of Scotland

Year ended 31 December 2024

Accounting Policies

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

Broomhill Hyndland 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.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Broomhill Hyndland Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
1 Donations and Legacies						
Offerings	89,749	0	89,749	93,712	0	93,712
Tax recovered on Gift Aid	18,240	0	18,240	18,803	0	18,803
Legacies	107,495	0	107,495	10,500	0	10,500
Other	4,250	7,585	11,836	4,923	8,504	13,427
	<u>219,734</u>	<u>7,585</u>	<u>227,319</u>	<u>127,938</u>	<u>8,504</u>	<u>136,441</u>
2 Income from charitable activities						
Weddings and Funerals	400	0	400	300	1,270	1,570
Winter Fayre	2,257	0	2,257	2,202	0	2,202
Other	503	0	503	543	0	543
	<u>3,160</u>	<u>0</u>	<u>3,160</u>	<u>3,045</u>	<u>1,270</u>	<u>4,315</u>
3 Income from other trading activities						
Use of Premises	33,943	39,039	72,982	50,508	30,951	81,459
	<u>33,943</u>	<u>39,039</u>	<u>72,982</u>	<u>50,508</u>	<u>30,951</u>	<u>81,459</u>
4 Investment income						
Deposit interest	26,707	25	26,732	16,679	17	16,696
Bank interest	0	340	340	0	221	221
	<u>26,707</u>	<u>365</u>	<u>27,072</u>	<u>16,679</u>	<u>238</u>	<u>16,917</u>
5 Other income						
Other Receipts	40,511	0	40,511	1,577	0	1,577
Sale of Fixed Assets	0	0	0	0	0	0
	<u>40,511</u>	<u>0</u>	<u>40,511</u>	<u>1,577</u>	<u>0</u>	<u>1,577</u>

Broomhill Hyndland Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable Activities						
Giving to Grow/Ministries & Mission Allocation	82,450	0	82,450	74,550	0	74,550
Presbytery Dues	9,134	0	9,134	4,307	0	4,307
Minister's Expenses	2,285	0	2,285	2,817	0	2,817
Pulpit Supply	800	0	800	369	0	369
Other salary costs	39,848	0	39,848	36,205	0	36,205
Fabric Repairs & Maintenance	47,267	5,803	53,069	27,651	4,486	32,137
Council Tax (Manse £3838)	5,171	0	5,171	5,081	0	5,081
Water Rates	2,630	670	3,300	3,232	666	3,898
Heat & Light	16,912	6,872	23,784	16,567	4,636	21,203
Insurance	11,946	0	11,946	17,971	1,564	19,535
Church Office Expenses	17,140	0	17,140	7,292	0	7,292
Depreciation	12,076	0	12,076	12,076	0	12,076
Organ & Music	1,224	0	1,224	1,986	0	1,986
Cleaning	6,163	16,759	22,923	10,391	14,191	24,581
Heart for Art	-90	4,437	4,347	430	4,660	5,090
Grants to Congregation Organisation	500	0	500	0	0	0
Naseby Hall Project	5,109	0	5,109	0	0	0
Upgrade to Church grounds	39,806	0	39,806	0	0	0
Other expenses	10,533	7,369	17,903	4,639	8,869	13,508
	<u>310,903</u>	<u>41,910</u>	<u>352,814</u>	<u>225,566</u>	<u>39,071</u>	<u>264,637</u>
Governance Costs						
Independent Examiners Fee	1,440	0	1,440	1,430	0	1,430
Audit Fee	0	0	0	0	0	0
Total	<u>312,343</u>	<u>41,910</u>	<u>354,254</u>	<u>226,996</u>	<u>39,071</u>	<u>266,067</u>

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.

Broomhill Hyndland Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2024

	2024	2023
	£	£
7 Staff costs and numbers		
Salaries and wages	39,848	36,205
Social security costs	0	0
	<u>39,848</u>	<u>36,205</u>

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

	2024	2023
	Number	Number
Ministerial support	1	1
Administration	1	2
Music staff	1	1
Premises maintenance	1	1
	<u>4</u>	<u>5</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 costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' 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) £38,884.

8 Trustee Remuneration and Related Party Transactions

During the year [REDACTED] who is a member of the Kirk Session received £188 (2023: £260) for providing his services as an Organist. In addition [REDACTED] who is also a member of the Kirk Session received £2,232 (2023: £610) for providing his services as organist during the year. [REDACTED] who is also a member of the Kirk Session received £Nil (2023 £3,590). [REDACTED] left her employment as secretary on 31 May 2023. Also for secretarial work, [REDACTED] a member of Kirk Session, received £NIL (2023: £2,970). She left employment on 31 December 2023. The Minister's Travelling Expenses and Manse Council Tax are reported in Note 6.

During the year a total of £50,000 was donated to the congregation by trustees. All but £3,000 of the contributions was made under Gift Aid and so the charity also benefitted from the corresponding tax recoveries.

Broomhill Hyndland Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2024

9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2024	400,000	30,915	430,915
Additions	0	0	0
Disposals	0	0	0
At 31 December 2024	<u>400,000</u>	<u>30,915</u>	<u>430,915</u>
Accumulated Depreciation			
At 1 January 2024	214,000	14,610	228,610
Charge for year	8,000	4,076	12,076
Eliminated on Disposals	0	0	0
At 31 December 2024	<u>222,000</u>	<u>18,686</u>	<u>240,686</u>
Net Book Value			
At 31 December 2024	<u>178,000</u>	<u>12,229</u>	<u>190,229</u>
At 31 December 2023	<u>186,000</u>	<u>16,305</u>	<u>202,305</u>

	Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2023	400,000	10,534	410,534
Additions	0	20,381	20,381
Disposals	0	0	0
At 31 December 2023	<u>400,000</u>	<u>30,915</u>	<u>430,915</u>
Accumulated Depreciation			
At 1 January 2023	206,000	10,534	216,534
Charge for year	8,000	4,076	12,076
Eliminated on Disposals		0	0
At 31 December 2023	<u>214,000</u>	<u>14,610</u>	<u>228,610</u>
Net Book Value			
At 31 December 2023	<u>186,000</u>	<u>16,305</u>	<u>202,305</u>
At 31 December 2022	<u>194,000</u>	<u>0</u>	<u>194,000</u>

Heritable Property

No value has been attached to Kingsborough Sanctuary-owned properties as, in the opinion of the Trustees, the ultimate ownership of the properties rests with The Church of Scotland General Trustees sold in April 2024. The Kingsborough Manse is owned by the Local Trustees and was originally bought for £184,482.00(Manse) in 1997 and were revalued in 2006. The Naseby Sanctuary, Naseby Manse, Hyndland Community Hall and Hall flat are also owned locally. No value has been attached to these as they are all over 50 years old.

Fixtures, Fittings and Equipment

New AV equipment was purchased for Hyndland Community Hall in 2023.

Broomhill Hyndland Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2024

10 Deposits

	2024	2023
	£	£
Opening Balance	45,101	101,436
Movements in year	(17,959)	(56,335)
Closing Balance	<u>27,142</u>	<u>45,101</u>

These are held on deposit at the Church of Scotland Investors Trust.

Sale of Kingsborough Sanctuary held as Restricted funds by the Church of Scotland General Trustees at 121 George Street, Edinburgh. (See Appendix)

11 Debtors

	2024	2023
	£	£
Gift Aid Tax Refund Due	4,227	4,406
Other	4,029	15,053
	<u>8,256</u>	<u>19,459</u>

12 Creditors

	2024	2023
	£	£
Accruals	3,380	5,523
Other	0	0
	<u>3,380</u>	<u>5,523</u>

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	0	190,229	0	190,229
Deposits	4,377	22,256	509	27,142
Current Assets	9,959	719,860	36,844	766,664
Current Liabilities	(3,380)	0	0	(3,380)
Net assets at 31 December 2024	<u>10,956</u>	<u>932,345</u>	<u>37,354</u>	<u>980,655</u>

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	0	202,305	0	202,305
Deposits	4,160	40,457	484	45,101
Current Assets	1,690	694,502	25,792	721,983
Current Liabilities	(5,523)	0	0	(5,523)
Net assets at 31 December 2023	<u>326</u>	<u>937,264</u>	<u>26,276</u>	<u>963,866</u>

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution 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.

Broomhill Hyndland Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2024

15 Movements in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2024 £
Restricted funds					
BHPC Flower Fund	806	124	(408)	0	522
Heart for Art	3,545	471	(4,437)	6,000	5,579
BHPC Music Fund	1,148	25	0	0	1,174
Pastoral Care Fund	1,604	0	0	0	1,604
BHPC Young Ones	1,309	911	(1,184)	0	1,037
Renewal Fund	2,242	0	0	0	2,242
Wednesday Coffee - Kingsborough	168	0	0	0	168
Hyndland Community Hall	12,981	39,378	(30,716)	0	21,643
The Guild Fund - Naseby	1,180	4,629	(4,054)	0	1,756
The Badminton Fund	134	255	(272)	0	117
The Scottish Country Dance Group Fund Naseby	1,158	1,195	(840)	0	1,513
	<u>26,276</u>	<u>46,988</u>	<u>(41,910)</u>	<u>6,000</u>	<u>37,354</u>
Unrestricted funds					
Designated Property Fund	186,000	0	(8,000)	0	178,000
Designated Equipment Fund	16,305	0	(4,076)	0	12,229
Designated Fabric Fund	26,124	1,758	(48,786)	28,761	7,858
Designated Russell Fund	580,539	27,701	(907)	(35,510)	571,822
Bequest Fund	28,296	107,495	0	(73,354)	62,436
Contingency Reserve Fund	100,000	0	0	0	100,000
General Fund	326	187,101	(250,575)	74,104	10,956
	<u>937,590</u>	<u>324,054</u>	<u>(312,343)</u>	<u>(6,000)</u>	<u>943,301</u>
Total funds	<u>963,866</u>	<u>371,043</u>	<u>(354,254)</u>	<u>0</u>	<u>980,655</u>

Broomhill Hyndland Parish Church of Scotland
Notes forming part of the financial statements
Year ended 31 December 2024

Analysis of Funds for previous year

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
Restricted funds					
BHPC Flower Fund	856	110	(160)	0	806
Heart for Art	310	1,895	(4,660)	6,000	3,545
BHPC Music Fund	1,131	17	0	0	1,148
Pastoral Care Fund	1,604	0	0	0	1,604
BHPC Young Ones	1,724	1,745	(2,160)	0	1,309
Renewal Fund	2,242	0	0	0	2,242
Wednesday Coffee - Kingsborough	168	10	(10)	0	168
Hyndland Community Hall	8,081	31,172	(26,272)	0	12,981
The Guild Fund - Naseby	1,340	4,169	(4,329)	0	1,180
The Badminton Fund	169	235	(270)	0	134
The Scottish Country Dance Group Fund Naseby	759	1,610	(1,211)	0	1,158
	<u>18,384</u>	<u>40,963</u>	<u>(39,071)</u>	<u>6,000</u>	<u>26,276</u>
Unrestricted funds					
Designated Property Fund	194,000	0	(8,000)	0	186,000
Designated Equipment Fund	0	20,381	(4,076)	0	16,305
Designated Fabric Fund	17,441	5,745	(27,062)	30,000	26,124
Designated Russell Fund	569,575	12,311	(1,347)	0	580,539
Bequest Fund	68,296	0	0	(40,000)	28,296
Contingency Reserve Fund	100,000	0	0	0	100,000
General Fund	21,527	161,310	(186,511)	4,000	326
	<u>970,840</u>	<u>199,747</u>	<u>(226,996)</u>	<u>(6,000)</u>	<u>937,590</u>
Total funds	<u>989,223</u>	<u>240,710</u>	<u>(266,067)</u>	<u>0</u>	<u>963,866</u>

Purposes of Funds

Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Heart for Art Fund: Set up in 2016 to receive donations to support our work with Crossreach.

Music Fund: This is a fund to assist with the purchase of music for the church.

Pastoral Care Fund: Set up to receive donations to be used at Minister's discretion.

Young Ones BHPC: This is a fund to assist with the Sunday School and Kids Club weekly purchases.

Renewal Fund: Established in 2011 to raise funds for projects to improve outreach in the community.

Wednesday Coffee: This is a fund to assist with the costs running the weekly coffee morning.

Guild Funds: This is a fund to be used towards the weekly costs of the Guild.

Hyndland Community Hall: This is a fund to be used towards the running of the hall.

The Badminton Fund: This is a fund for the weekly running of the club.

Scottish Country Dance Group Fund: This is a fund for the weekly running of the group

Designated Funds

Property Funds: The Fund represents the value of property vested in local Trustees.

Equipment Fund: The Fund represent the book value of equipment.

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Russell Fund: Set up in 2021 for the proceeds from the sale of 81 Hyndland Road.

Bequest Fund : Unrestricted legacies received are credited to this Fund.

Contingency Reserve Fund: Set up in 2001 as a special Fabric Fund for use to support vital expenditure.

Broomhill Hyndland Parish Church of Scotland

Notes forming part of the financial statements

Year ended 31 December 2024

16 Collections for Third Parties	2024	2023
	£	£
Big Noise Govanhill	262	0
DEC Turkey Appeal	0	1,617
Red Cross	0	407
Banana Box	271	0
Retiral - Melvyn Wood	338	0
Erskine	330	0
Glasgow Lodging House Mission	370	391
Christian Aid	1,870	1,584
	<u>3,441</u>	<u>3,999</u>

Broomhill Hyndland Parish Church of Scotland
Appendix
Year ended 31 December 2024
Funds held on behalf of the congregation by the Church of
Scotland General Trustees

	2024	2023
<u>CAPITAL ACCOUNT</u>	£	£
Credit Balances held at 31 December 2024 at cost	<u>550,491</u>	<u>0</u>
Market Value of Balances at 31 December 2024	<u>550,491</u>	<u>0</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December 2024	<u>10,539</u>	<u>0</u>

Broomhill Hyndland Parish Church of Scotland**GENERAL FUND BUDGET**

	BUDGET 2025	ACTUAL 2024
INCOME		
Offerings		
WFO Scheme	85,000	79,597
Tax received on Gift Aid Donations	19,000	18,240
Ordinary Offerings (Open plate)	10,000	10,152
Other Offerings, Donations, Gift Days, etc	<u>5,000</u>	<u>2,050</u>
	119,000	110,039
Other Ordinary General Income		
Contributions from Congregational Organisations	1,600	1,400
Regular Fund Raising Events	4,000	2,760
Weddings & Funerals	250	400
Investments & Deposits	2,500	1,469
Other Income	4,000	37,090
Use of Premises	<u>50,000</u>	<u>33,943</u>
	62,350	77,062
Total Ordinary General Income	<u>181,350</u>	<u>187,101</u>
EXPENDITURE		
National Ministry and Mission & Wider Work		
Ministries & Mission Allocation	81,733	86,752
Less: Endowment Income	-279	-4,302
Presbytery Dues	<u>4,728</u>	<u>9,134</u>
	86,182	91,584
Local Staffing Costs		
Voluntary Additional Stipend & Employers National Ins	0	0
Travelling Expenses	1,100	830
Minister's Expenses	1,400	1,455
Ministerial Assistance (Salaries, NI & Expenses)	0	0
Pulpit Supply	400	800
Other Salaries, National Insurance & Pensions	<u>41,000</u>	<u>39,848</u>
	43,900	42,933
Buildings Costs		
Heating & Lighting	8,000	16,912
Water Charges & Insurance	8,900	14,575
Manse & CO Flat Council Tax	5,200	5,171
Organ Piano Maintenance	<u>1,200</u>	<u>1,224</u>
	23,300	37,883
Other Local Costs		
Outreach	1,000	0
Telephone, Posts, Printing, Stationery, Photocopying	5,500	4,254
Naseby Hall Project	0	5,109
Congregational Organisations	0	500
Cleaning	6,000	6,163
Naseby Garden Upgrade	0	39,806
Independent Examiner's Fee	1,450	1,440
Other expenses	<u>16,350</u>	<u>34,853</u>
	30,300	92,125
Total Ordinary General Expenditure	<u>183,682</u>	<u>264,525</u>
GENERAL FUND SURPLUS / (DEFICIT) FOR THE YEAR	<u>-2,332</u>	<u>-77,424</u>