

Drumchapel Baptist Church SCIO
(Scottish Charitable Incorporated Organisation)

Trustees' Report and Financial Statements
For the year ended 31 December 2024

Drumchapel Baptist Church SCIO

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Drumchapel Baptist Church SCIO

Report of the Trustees for the year ended 31 December 2024

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

Registered office

2 Lilyburn Place
Drumchapel
Glasgow
G15 8HR

Bankers

Virgin Money
32 Sylvania Way South
Clydebank
G81 1RP

Virgin Money
2-4 Royal Exchange Square
Glasgow
G1 3AB

Status of Charity and governing document

Drumchapel Baptist Church SCIO is a Scottish Charitable Incorporated Organisation (SCIO) (SC049683). It was registered in its current legal form on 24 October 2019. The charity was previously an Unincorporated Organisation (SC014063) but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 1 January 2020. It has a single tier structure and as such the Trustees are the members of the charity.

Aims and affiliation

Drumchapel Baptist Church seeks to promote the advancement of Christianity and to relieve poverty and enhance the community of Drumchapel in Glasgow. The church is affiliated to the Baptist Union of Scotland.

Trustees and Office Bearers

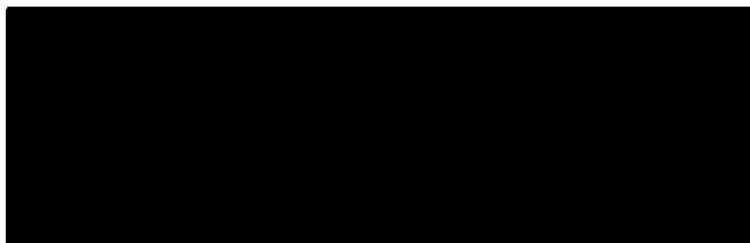
The church is congregational in policy and its day to day running is undertaken by the Office Bearers. The Office Bearers who served during the year and to the date of this report were as follows:

Assistant Minister

Treasurer

Secretary

Minister



Title deeds to the properties owned by the Church are held in the names of the Trustees of the Church. On 1 January 2020 all assets were transferred to Drumchapel Baptist Church SCIO (a Scottish Charitable Incorporated Organisation), company number SC049683.

Appointment of Trustees

All Trustees are appointed or reappointed by the members at annual general meeting.

Achievements and performance

Drumchapel Baptist Church has continued to advance the purposes of the charity in accordance with our constitution. Our primary mission remains the advancement of the Christian faith and meeting the diverse needs of our community—both spiritually and practically.

Over the past year, we have been actively engaged in worship, prayer, fellowship, and outreach, ensuring that our church remains a beacon of hope in Drumchapel. Below is an overview of the key areas in which we have served and grown.

Drumchapel Baptist Church SCIO

Report of the Trustees for the year ended 31 December 2024

Achievements and performance (continued)

Spiritual Growth and Worship

Our worship services, prayer gatherings, and fellowship meetings have continued to provide a strong foundation for spiritual growth within our church community. In addition, we have expanded our outreach into new areas of ministry:

- Youth Ministry – We launched a monthly activity-based event for teenagers, attended by 15 young people. This initiative allows them to socialize, develop new skills, and receive spiritual guidance, while also providing a meal to support their physical well-being.
- Primary School Club – Every Tuesday night, around 20 children participate in a structured program featuring games, songs, Bible teaching, and a meal, fostering both fun and faith.
- Care Home Ministry – We now provide spiritual support in three care homes, conducting regular services with an average attendance of 12-15 residents, ensuring that those in later life receive pastoral care and encouragement.

Community Support and Outreach

Beyond meeting spiritual needs, we have sought to serve our community in tangible ways, ensuring that no one in our midst feels forgotten or unsupported.

- Food Distribution – While food outreach has been less extensive this year, we have partnered with the local High School to identify and assist struggling families, ensuring that children receive the nourishment they need.
- Memorial Garden – Our newly completed Memorial Garden has provided comfort to those who have lost loved ones. To date, approximately 100 families have purchased a commemorative leaf for the metal tree, creating a lasting tribute for remembrance.
- Social Media Engagement – Our online presence has grown significantly, allowing us to reach and engage with more people. Our sermons are now published weekly on YouTube, enabling a wider audience to hear the Word of God.

Pastoral Care and Ministerial Support

Our Pastor has remained deeply involved in the lives of those experiencing loss and grief, conducting numerous funerals and providing ongoing pastoral support to bereaved families in the weeks and months following their loss. His commitment to compassionate care has been a source of strength and comfort to many in our congregation and beyond.

Partnerships and Community Collaboration

We continue to support and host local charitable organizations, providing them with a space to carry out their vital work. This includes:

- Drumhub SCIO – Meeting every Tuesday, offering essential services to the local community.
- New Hope – Gathering every Saturday to support individuals on their journey of recovery and restoration.

Although these organizations are secular in nature, their core values align with Christian principles, making them meaningful partners in serving our community.

Faith, Gratitude, and Looking Ahead

Through every initiative, we remain deeply reliant on our Lord and Saviour, Jesus Christ. We continually seek His wisdom and direction in all we do, trusting that He will guide us as we move forward in faith.

A heartfelt thank you to everyone who has contributed to the life and work of our church over the past year. Your dedication and service have been invaluable as we continue to serve the Lord and align ourselves with His mission in our community.

May we remain steadfast in our calling, ever seeking to glorify Christ in all we do.

To God be the glory!

Financial review

Principal sources of funding

The church's main source of funding continues to be from regular donations from members. Local Council Grant applications have also been received which has provided funding for community activities such as children's summer clubs where meals are provided and also other activities involving youth. The manse is let on a regular monthly rent raising further funds for church work.

Drumchapel Baptist Church SCIO

Report of the Trustees for the year ended 31 December 2024

Results for the year

The financial statements for the year are set out on pages 5 to 8. The Statement of Financial Activities on page 5 reflects a deficit in funds of £2,958 (2023: surplus £8,467). This, when added to the funds brought forward gives unrestricted funds carried forward of £18,495 (2023: £16,369), designated funds carried forward of £7,831 (2023: £10,788) and restricted funds carried forward of £nil (2023: £2,100). The total funds carried forward are £26,326 (2023: £29,284).

Reserves

It is the policy of the church to maintain unrestricted funds at a level which equates to approximately six months unrestricted expenditure that allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund on page 8 at 31 December 2024 amounted to £18,495 (2023: £16,396), which is currently below the required level.

The designated outreach fund was the sale proceeds of the manse set aside by the trustees for outreach activities. The designated Children and youth work fund was funds set aside by the trustees for children and youth work.

Total reserves, including restricted funds, amounted to £26,326 (2023: £29,284).

Plans for future periods

The Church plans to continue to serve the Drumchapel community, adhering to our vision statement to live in the community that we want to reach, to live life building relationships and to invite people into the heart of Christ.

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.

Approved by Trustees and signed on their behalf by:



Date: 16/3/25 2025

Drumchapel Baptist Church SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 December 2024

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 5 to 8.

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's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

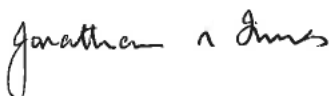
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in 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 9 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.



Jonathan N Innes FCCA
Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date:26/3/..... 2025

Drumchapel Baptist Church SCIO

Receipts and Payments Account for the year ended 31 December 2024

	General fund	Designated funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£	£
Receipts					
Gift aided donations	15,907	-	-	15,907	13,594
Freewill offerings	8,268	-	-	8,268	6,432
Grant income	1,392	-	-	1,392	9,060
Gift Aid reclaimed	-	-	-	-	9,332
Rental income	8,850	-	-	8,850	8,100
Other donations	5,595	3,653	-	9,248	2,560
Bank interest	-	82	-	82	71
Sundry income	896	-	-	896	670
Total receipts	40,908	3,735	-	44,643	49,819
Payments					
Staff costs	3 16,920	-	-	16,920	16,920
Minister's expenses	2,226	-	-	2,226	2,226
Manse repairs	-	487	-	487	154
Church repairs	4,204	3,435	-	7,639	2,530
Utilities	1,883	-	-	1,883	1,100
Council tax and water rates	1,818	-	-	1,818	1,779
Insurance	1,757	-	-	1,757	1,820
Training costs	-	-	2,100	2,100	2,950
Equipment	1,224	-	-	1,224	1,148
Baptist Union of Scotland	924	-	-	924	924
Local outreach expenses	156	5,107	-	5,263	3,934
Donations	4 2,300	-	-	2,300	1,150
Payroll fees	330	-	-	330	319
Independent examination fees	726	-	-	726	660
Hospitality	365	-	-	365	776
Outreach/teaching materials	47	-	-	47	690
Office expenses	329	-	-	329	547
Other expenditure	1,069	194	-	1,263	1,725
Total payments	36,278	9,223	2,100	47,601	41,352
(Deficit)/surplus before transfers	4,630	(5,488)	(2,100)	(2,958)	8,467
Transfer between funds	(2,531)	2,531	-	-	-
(Deficit)/surplus after transfers	2,099	(2,957)	(2,100)	(2,958)	8,467
Total funds brought forward	16,396	10,788	2,100	29,284	20,817
Closing fund balance	18,495	7,831	-	26,326	29,284

Drumchapel Baptist Church SCIO

Statement of Balances as at 31 December 2024

Notes	Opening balance £	2024 (Deficit) for year £	Closing balance £	Opening balance £	2023 Surplus for year £	Closing balance £
Bank accounts and petty cash	29,284	(2,958)	26,326	20,817	8,467	29,284
Total cash balances	29,284	(2,958)	26,326	20,817	8,467	29,284

Represented by:

Unrestricted funds	5					
General fund			18,495			16,396
Designated funds						
Outreach fund			4,787			5,222
Children and youth work fund			3,044			5,566
Restricted funds	6					
Training fees fund			-			2,100
			26,326			29,284

Statement of assets at 31 December 2024

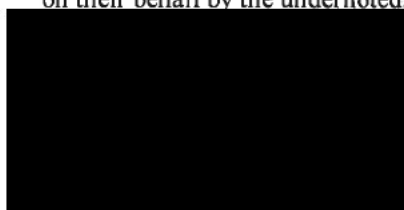
Properties

Land and property at Lillyburn Place (insurance valuation)	1,280,000	1,280,000
Manse	130,000	130,000
Land	650	650
Land and property	1,410,650	1,410,650
Gift Aid reclaim	8,554	4,335

Statement of liabilities at 31 December 2024

Independent examination fee	804	726
Professional fees	-	66
	804	792

The financial statements on pages 5 to 8 were approved by the Trustees on 16th March 2025 and signed on their behalf by the undernoted:



The notes on pages 7 to 8 form part of these financial statements.

Drumchapel Baptist Church SCIO

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis. The prior year accounts were prepared on an accruals basis and have been restated in this set of financial statements.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 6, funds are defined as follows:

General funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

Designated funds comprise income received which has been set aside by the Trustee's for a specific purpose.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

2. Related Party Transactions and Trustees' Expenses and Remuneration

During the year [REDACTED] received a salary of £16,920 (2023: £16,920) and expenses of £2,226 (2023: £2,226) in his capacity as Church Minister. No Trustees received remuneration or reimbursement of expenses for their position as Trustees during the year (2023: nil).

Drumchapel Baptist Church SCIO

Notes to the financial statements for the year ended 31 December 2024

3. Staff costs and numbers	General fund	Designated funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Gross salaries	16,920	-	-	16,920	16,920
	16,920	-	-	16,920	16,920

The average number of employees during the year was 1 (2023: 1).

4. Donations	General fund	Designated fund	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Gifts to individuals	2,300	-	-	2,300	1,150
	2,300	-	-	2,300	1,150

5. Unrestricted funds	Balance at 01.01.24	Receipts	Payments	Transfers	Balance at 31.12.24
	£	£	£	£	£
General fund	16,396	40,908	(36,278)	(2,531)	18,495
<i>Designated funds</i>					
Outreach fund	5,222	3,095	(3,435)	(95)	4,787
Children and youth work fund	5,566	640	(5,788)	2,626	3,044
Total designated funds	10,788	3,735	(9,223)	2,531	7,831
Total unrestricted funds	27,184	44,643	(45,501)	-	26,326

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The *Designated outreach fund* represents income from the sale of the manse which has been designated by the trustees to cover expenditure relating to outreach.

The *Designated children and youth fund* represents funds set aside by the trustees for youth and children's work.

6. Restricted funds	Balance at 01.01.24	Receipts	Payments	Transfers	Balance at 31.12.24
	£	£	£	£	£
Training fees fund	2,100	-	(2,100)	-	-
Total restricted funds	2,100	-	(2,100)	-	-

Explanation of funds

The *Training fees fund* represents a donation received for ministry training costs.