

Dennistoun Baptist Church SCIO

Scotland · Charity number SC050135

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-05-06
Register	View on the OSCR register

Contact

Address
Dennistoun Baptist Church
140 Finlay Drive
Dennistoun
Glasgow
G31 2SB

Website www.dennistounbaptist.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Purposes are the advancement of religion, and in particular the Christian faith, primarily in Dennistoun and neighbouring areas in Glasgow, and also throughout Scotland and the rest of the World by all means consistent with: 1.1 The Christian Bible. 1.2 The Declaration of Principle [of the Baptist Union of Scotland]. and 1.3 The Vision and Values of the Church as contained within the Membership Covenant. including (without prejudice to the foregoing generality) worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these.

Beneficiaries: 'Other defined groups'

Objectives: 1 The Purposes are the advancement of religion, and in particular the Christian faith, primarily in Dennistoun and neighbouring areas in Glasgow, and also throughout Scotland and the rest of the World by all means consistent with: 1.1 The Christian Bible. 1.2 The Declaration of Principle [of the Baptist Union of Scotland]. and 1.3 The Vision and Values of the Church as contained within the Membership Covenant. including (without prejudice to the foregoing generality) worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£154,676	£164,876	-	2
2023-12-31	£156,842	£164,648	-	2
2022-12-31	£80,322	£101,650	-	1
2021-12-31	£70,256	£108,621	-	1
2020-12-31	£0	£0	-	0

Dennistoun Baptist Church SCIO

Scotland - Charity number SC050135

Accounts

Scottish Charity No. SC050135

Dennistoun Baptist Church SCIO

Financial Statements
Year Ended 31 December 2024

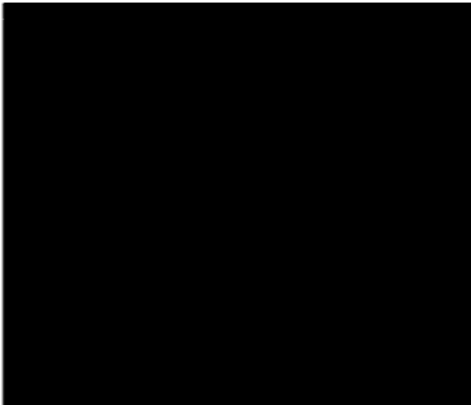
Dennistoun Baptist Church SCIO

Contents of the Financial Statements for the year ended 31 December 2024

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Dennistoun Baptist Church SCIO
Church Details and Professional Advisers

Core Leaders



Bankers

Royal Bank of Scotland
Glasgow Parkhead Branch,
1304 Duke Street
GLASGOW
G31 5PZ

Charity no.

SC050135

Independent Examiners

Azets
Accountants
Titanium 1,
King's Inch Place,
Renfrew,
Glasgow, PA3 8WF

Solicitors

Diakoneo Legal Services
48 Speirs Wharf
Glasgow
G4 9TH

Dennistoun Baptist Church SCIO

Report of the Trustees *for the Year Ended 31 December 2024*

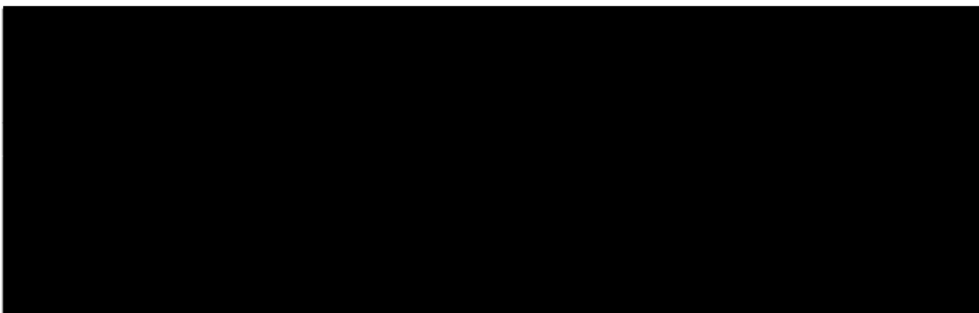
The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice 2015 applicable to charities preparing their accounts under FRS102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Structure, Governance and Management

On 6 May 2020 Dennistoun Baptist Church SCIO was registered with the Office of the Scottish Charity Regulator under charity number SC050135. A separate charity registration was also held under charity number SC013423 for the unincorporated charity, Dennistoun Baptist Church. It has a single tier structure and as such the Trustees are the members of the charity.

Trustees and Office Bearers

The church is congregational in policy and its day-to-day running is undertaken by the Office Bearers (the Trustees) and the Core Team. The Core Team comprises Elders and Ministry Leaders. The Office Bearers who served during the year and to the date of this report were as follows:-



Appointment of Trustees

New Trustees are nominated for appointment by the existing Trustees. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its daily operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Dennistoun Baptist Church SCIO

Report of the Trustees for the Year Ended 31 December 2024

Objectives and Activities

Aims and Affiliations

The aims of the church are in line with its Vision –

"We are a Word centred, prayer fuelled, Spirit filled people who wholeheartedly love God, People, the Gospel, the Word, the Church, the Mission and the Future"

The church is affiliated to the Baptist Union of Scotland.

The church serves the area of Dennistoun and beyond, specifically the East End of Glasgow. Sunday services are held weekly, our Prayer times are online, Monday to Friday, we have Missional Communities (smaller groups who meet together in homes) throughout the week and once a month we have a Wednesday Worship and Prayer Night. The Leaders of the church meet together on a weekly basis.

Achievements and Performance

As a church we are greatly encouraged as we continue to see clear evidence of growth, provision, and direction. Whilst we recently finished our ESOL ministry, (teaching English as a second or other language), we are encouraged at various other opportunities to connect with our community. Our football ministry for young men in the local area has recently doubled in size.

We have also used our Easter season to hand out over 400 easter eggs to people in our local park. This opened the door for some really fruitful conversations about who we are as a church, and what it is that we do.

Our work with the Riddrie building project continues to move forward and we have recently seen the installation of a new roof in the building, meaning that the space is 100% watertight and ready for further internal refurbishment.

This year has also seen the beginning of a new youth ministry, which began in February after a team from Boston came over to support the work of the church.

We have also seen a number of opportunities to support and help those who are feeling isolated or who are asking big questions about life and faith.

We are thankful to report that our membership has increased this past year. We are now in the process of making preparations for One Church, Two Congregations, within the life of Dennistoun Baptist Church.

Financial Review

Principal sources of funding

The church receives its funding from church members and gift aid.

Results for the year

The financial statements for the year are set out on pages 6 to 8. The Receipts and Payments Account on page 6 reflects a deficit for the year of £10,200 (2023 - £7,806 deficit) of which a deficit of £8,399 (2023 deficit - £8,715) relates to the unrestricted funds, a deficit of £1,801 (2023 – £909 surplus) relates to the Riddrie Property Fund and CAP Fund, Intern Flat, Pastoral Care and Tiny Tots Fund, as detailed on page 7.

Property

Title to the original church property had previously been held by the Baptist Union of Scotland and then conveyed to the unincorporated charity. This and has been subsequently transferred to the SCIO.

Dennistoun Baptist Church SCIO

Report of the Trustees for the Year Ended 31 December 2024

Reserves

The level of reserves held is shown in the Statement of Balances on page 7.

Statement on Risk

The Trustees continually review and assess the major strategic, operational and financial risks to which the Church is exposed. From this review the Trustees continue to update and establish procedures to mitigate those risks which are identified as a result of this review. Main risks that have been identified in this review are direction and forward planning of the Church, control of Church assets, personnel, financial controls and faith-based charity.

Statement of Trustees' Responsibilities

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

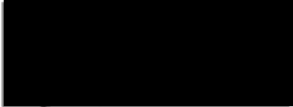
Trustees are required by the law applicable to charities in Scotland to prepare financial statements for each financial year which give a true and fair view of the Charity's state of affairs and its incoming resources and application of resources for that period. In preparing those financial statements, the

Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

This report was approved by the trustees on 30 September 2025 and signed on their behalf by:


Secretary

Dennistoun Baptist Church SCIO

Independent Examiner's Report to the Trustees of Dennistoun Baptist Church SCIO

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 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. The charity 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 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts regulationshave 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.



Azets
Accountants
Titanium 1
King's Inch Place
Renfrew
Glasgow PA4 8WF

Date: 30 September 2025

Dennistoun Baptist Church SCIO

Receipts and Payments Account for the year ended 31 December 2024

	Unrestricted Funds	Restricted Funds					2024	2023
		Riddrie	CAP	Intern Flat	Pastoral care	Tiny Tots	Total	Total
	£	£				£	£	
Receipts								
Offerings	8,514	-	-	-	-	8,514	4,454	
Gift Aid Giving	36,706	-	-	-	-	36,706	33,931	
Rebates and Refunds	19,338	-	-	-	-	19,338	56,178	
Gifts, Grants and Bursaries	12,336	-	-	-	-	12,336	24,000	
Building Fund	61,622	-	-	-	-	61,622	20,301	
Other Income	215	-	-	-	-	215	287	
Intern Flat	-	-	-	6,822	-	6,822	5,425	
Loan Fund	-	7,555	-	-	-	7,555	10,678	
Football	-	-	1,448	-	-	1,448	1,438	
Pastoral Care	-	-	-	-	120	120	150	
Total receipts	138,731	7,555	1,448	6,822	120	154,676	156,842	
Payments								
Minister's Stipend	27,263	-	-	-	-	27,263	23,725	
Missions and Community Worker	10,779	-	-	-	-	10,779	9,885	
Pension	2,858	-	-	-	-	2,858	2,313	
Minister's Expenses	406	-	-	-	-	406	56	
Minister's Housing	7,870	-	-	-	-	7,870	6,120	
Admin costs	2,422	-	-	-	-	2,422	3,456	
Insurances	1,486	-	-	-	-	1,486	1,466	
Heat & Light	1,516	-	-	-	-	1,516	5,694	
Donations	3,898	-	-	-	-	3,898	5,200	
Other Building Expenses	1,086	-	-	-	-	1,086	2,142	
Sundry Expenses	153	-	-	-	-	153	563	
Fellowship and Catering costs	8,018	-	-	-	-	8,018	6,333	
Intern Flat	950	-	-	5,722	-	6,672	5,575	
Independent Examination	2,190	-	-	-	-	2,190	1,830	
Riddrie Building Works	76,180	-	-	-	-	76,180	77,970	
Riddrie Loan Capital repaid	-	8,250	-	-	-	8,250	8,250	
Riddrie Loan Interest paid	-	1,750	-	-	-	1,750	1,750	
Riddrie Building Running Costs	-	-	-	-	-	-	363	
Tiny Tots Fund	-	-	-	-	473	473	77	
Football	55	-	1,551	-	-	1,606	1,280	
CAP Payments	-	-	-	-	-	-	600	
Total payments	147,130	10,000	1,551	5,722	-	164,876	164,648	
Excess of payments over receipts	(8,399)	(2,445)	(103)	1,100	120	(473)	(7,806)	
Total funds brought forward	17,386	5,942	158	-	150	24,109	31,915	
Total funds carried forward	8,987	3,497	55	1,100	270	13,909	24,109	

Dennistoun Baptist Church SCIO
Statement of Balances as at 31 December 2024

	2024	2023
	£	£
Cash at bank and in hand		
Balance at 1 January 2024	24,109	31,915
Excess of payments over receipts	(10,200)	(7,806)
Balance at 31 December 2024	<u><u>13,909</u></u>	<u><u>24,109</u></u>

Fund balances	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
Balance at 1 January 2024	17,386	6,723	24,109	31,915
Receipts	138,731	15,945	154,676	156,842
Payments	(147,130)	(17,746)	(164,876)	(164,648)
Balance at 31 December 2024	<u><u>8,987</u></u>	<u><u>4,922</u></u>	<u><u>13,909</u></u>	<u><u>24,109</u></u>

Statement of assets at 31 December 2024		2024	2023
		£	£
Property	Note 3	<u><u>140,478</u></u>	<u><u>140,478</u></u>

Statement of liabilities at 31 December 2024		2024	2023
		£	£
Loan	Note 4		
	Opening balance	85,562	93,812
	payments	(8,250)	(8,250)
		<u><u>77,312</u></u>	<u><u>85,562</u></u>

The financial statements on pages 6 to 8 were approved by the Trustees on 30 September 2025 and signed on their behalf by:



Secretary

Dennistoun Baptist Church SCIO

Receipts and Payments Account for the year ended 31 December 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The presentation currency of the financial statements is pound sterling (£).

The Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern.

Statement of Financial Activities

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

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

Restricted funds comprise gifts and other income received for spending on specified purposes as laid down by the donor. The Restricted Fund is for the purchase and upkeep of the Riddrie property.

2. Comparative Receipts and Payments Account

	Unrestricted Funds £	Restricted	2023 Total £
Receipts			
Donations	144,576	12,266	156,842
Total receipts	144,576	12,266	156,842
Payments			
Payments directly relating to Charitable Activities	153,291	11,357	164,648
Total payments	153,291	11,357	164,648
Excess of payments over receipts			(7,806)

3. Property

Title to the original church property had previously been held by the Baptist Union of Scotland and then conveyed to the unincorporated charity. This and has been subsequently transferred to the SCIO. The property was professionally valued by David Allison & Company Chartered Surveyors in January 2017 at between £50,000 and £100,000, and is not currently incorporated into the accounts.

In 2021 the church purchased the property at 1014 and 1014A Cumbernauld Rd, Riddrie, Glasgow G33 2QR. This was financed through donations received and a loan from The Baptist Union of Scotland, and is included in the accounts at cost.

4. Loans

The church borrowed £100,000 from The Baptist Union of Scotland in 2021 to help fund the purchase of the Riddrie Property. The loan is repayable over 11 years and commenced on 28 April 2022, and is secured by a standard security on the property at 1014 and 1014A Cumbernauld Rd, Riddrie, Glasgow G33 2QR.

