

Scottish Charity No. SC049683

Drumchapel Baptist Church SCIO
(Scottish Charitable Incorporated Organisation)

Trustees' Report and Financial Statements
For the year ended 31 December 2025

Drumchapel Baptist Church SCIO

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Drumchapel Baptist Church SCIO

Report of the Trustees for the year ended 31 December 2025

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2025.

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:

<i>Assistant Minister</i>	Mr Hugh Tannock	
<i>Treasurer</i>	Mrs Barbara Gifford	
<i>Secretary</i>	Mr Brian Hood	(Resigned on 03 August 2025)
	Mrs Janette Tannock	(Appointed on 04 August 2025)
<i>Minister</i>	Rev Rod Cox	(Retired on 31 March 2025)
	Rev Alan Wells	(Appointed on 01 December 2025)

Title deeds to the properties owned by the Church are held in the names of the Trustees of the Church. On 1st 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.

Due to changes in our membership over the last year our activities have been reduced whilst we seek opportunities to develop in the future. We have continued weekly Sunday services, prayer times and fellowship opportunities seeking to be a place of safety and hope for the community of Drumchapel. Our new Minister has been involved in school chaplaincy in Drumchapel High School and a local primary school. We hope this will lead to deeper involvement in the coming year. Our provision of services continues in two local Care Homes on a weekly basis and is much appreciated by residents and staff alike.

Drumchapel Baptist Church SCIO

Report of the Trustees for the year ended 31 December 2025

Achievements and performance (continued)

Our Memorial Garden and Tree continue to be used as a place of remembrance and solace for those who have lost loved ones. We seek to keep it tidy and well maintained for this purpose. Whilst we have had to stop our children and youth work for the present, we aim to seek ways of engaging with these groups in the year to come. We have been able to do this in a small way by distributing Christmas gifts and Easter eggs to those families who were part of the groups in the past.

Our link with Drumhub SCIO ended when the group moved into new premises. We continue to host the New Hope Community group, made up of those from the Asian community, and seek to deepen our links with them.

We continue to meet to pray with other like-minded congregations through the Glasgow West Evangelicals in Action group. This is a good way to hear about what is happening locally and seek ways of joint working.

The Trustees continue to meet regularly to seek direction for the church relying on God's help and supply for our future needs and development. In particular we hope to see growth in our Sunday School provision and greater participation in our services through music and all age worship.

We remain committed to honouring our Heavenly Father and recognising our need for His help. We wish to put on record our thanks to everyone who gives of their time, finances and talents to contribute to our church life.

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.

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 surplus in funds of £29,423 (2024: deficit of £2,958). This, when added to the funds brought forward gives unrestricted funds carried forward of £30,117 (2024: £18,495), designated funds carried forward of £25,632 (2024: £7,831). The total funds carried forward are £55,749 (2024: £26,326).

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 2025 amounted to £30,117 (2024: £18,495), which is currently above 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 £55,749 (2024: £26,326).

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.

Drumchapel Baptist Church SCIO

Report of the Trustees for the year ended 31 December 2025

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:

Signed by:

1CBDD63A866484...
Janette Fannock
Trustee/Secretary

29.04.2026
Date:

Drumchapel Baptist Church SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 December 2025

I report on the accounts of the church for the year ended 31 December 2025 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

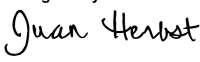
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 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.

Signed by:


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Juan Herbst CA

Director

Innes & Partners Limited
Chartered Certified Accountants

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

29.04.2026

Date:

Drumchapel Baptist Church SCIO

Receipts and Payments Account for the year ended 31 December 2025

	General fund £	Designated funds £	Restricted funds £	2025 Total £	2024 Total £
Receipts					
Gift aided donations	13,350	-	-	13,350	15,907
Freewill offerings	6,635	-	-	6,635	8,268
Grant income	-	-	3,633	3,633	1,392
Gift Aid reclaimed	12,234	-	-	12,234	-
Rental income	9,600	-	-	9,600	8,850
Other donations	2,420	4,620	-	7,040	9,248
Bank interest	-	210	-	210	82
Sundry income	1,638	61	-	1,699	896
Total receipts	45,877	4,891	3,633	54,401	44,643
Payments					
Staff costs	5,940	-	-	5,940	16,920
Minister's expenses	537	-	-	537	2,226
Pulpit supply	830	-	-	830	-
Manse repairs	956	-	-	956	487
Church repairs	1,604	-	-	1,604	7,639
Utilities	1,817	-	-	1,817	1,883
Council tax and water rates	-	-	-	-	1,818
Insurance	1,821	-	-	1,821	1,757
Training costs	-	-	-	-	2,100
Equipment	873	-	-	873	1,224
Baptist Union of Scotland	924	-	-	924	924
Local outreach expenses	6	596	3,633	4,235	5,263
Donations	1,000	-	-	1,000	2,300
Payroll fees	132	-	-	132	330
Independent examination fees	804	-	-	804	726
Hospitality	1,167	-	-	1,167	365
Outreach/teaching materials	35	-	-	35	47
Office expenses	376	-	-	376	329
Other expenditure	856	1,071	-	1,927	1,263
Total payments	19,678	1,667	3,633	24,978	47,601
Surplus/(Deficit) before transfers	26,199	3,224	-	29,423	(2,958)
Transfer between funds	(14,577)	14,577	-	-	-
Surplus/(Deficit) after transfers	11,622	17,801	-	29,423	(2,958)
Total funds brought forward	18,495	7,831	-	26,326	29,284
Closing fund balance	30,117	25,632	-	55,749	26,326

Drumchapel Baptist Church SCIO

Statement of Balances as at 31 December 2025

Notes	Opening balance £	2025 Surplus for year £	Closing balance £	Opening balance £	2024 (Deficit) for year £	Closing balance £
Bank accounts and petty cash	26,326	29,423	55,749	29,284	(2,958)	26,326
Total cash balances	26,326	29,423	55,749	29,284	(2,958)	26,326

Represented by:

Unrestricted funds	5					
General fund			30,117			18,495
<i>Designated funds</i>						
Outreach fund			21,667			4,787
Children and youth work fund			3,965			3,044
Restricted funds	6					
Holiday programmes fund			-			-
			55,749			26,326

Statement of assets at 31 December 2025

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	4,030	8,554

Statement of liabilities at 31 December 2025

Independent examination fee	846	804
Professional fees	64	-
	910	804

29.04.2026

The financial statements on pages 5 to 8 were approved by the Trustees onand signed on their behalf by the undernoted:

Signed by:

 776BF70CC46A47D...
 Barbara Gifford
 Treasurer

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 2025

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

Rev Rod Cox was employed as Church Minister for the first three months of the current year and received a salary of £4,230 (2024: 12 months £16,920) and expenses of £537 (2024: £2,226) before retiring. Rev Alan Wells was employed as Church Minister for one month of the current year and received a salary of £1,710 (2024: £nil). No Trustees received remuneration or reimbursement of expenses for their position as Trustees during the year (2024: nil).

Drumchapel Baptist Church SCIO

Notes to the financial statements for the year ended 31 December 2025

3. Staff costs and numbers	General fund £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
Gross salaries	5,940	-	-	5,940	16,920
	<u>5,940</u>	<u>-</u>	<u>-</u>	<u>5,940</u>	<u>16,920</u>

The average number of employees during the year was 1 (2024: 1).

4. Donations	General fund £	Designated fund £	Restricted funds £	Total 2025 £	Total 2024 £
Gifts to individuals	1,000	-	-	1,000	2,300
	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>2,300</u>

5. Unrestricted funds	Balance at 01.01.25 £	Receipts £	Payments £	Transfers £	Balance at 31.12.25 £
General fund	18,495	45,877	(19,678)	(14,577)	30,117
<i>Designated funds</i>					
Outreach fund	4,787	4,223	(1,000)	13,657	21,667
Children and youth work fund	3,044	668	(667)	920	3,965
Total designated funds	<u>7,831</u>	<u>4,891</u>	<u>(1,667)</u>	<u>14,577</u>	<u>25,632</u>
Total unrestricted funds	<u>26,326</u>	<u>50,768</u>	<u>(21,345)</u>	<u>-</u>	<u>55,749</u>

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 Gift Aid Application which has been designated by the trustees to cover expenditure Pastor's costs, memorial garden upkeep, and a future kitchen purchase.

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

6. Restricted funds	Balance at 01.01.25 £	Receipts £	Payments £	Transfers £	Balance at 31.12.25 £
Holiday programmes fund	-	3,633	(3,633)	-	-
Total restricted funds	<u>-</u>	<u>3,633</u>	<u>(3,633)</u>	<u>-</u>	<u>-</u>

Explanation of funds

The *Holiday programmes fund* represents grants received from Glasgow City Council to run holiday programmes.