

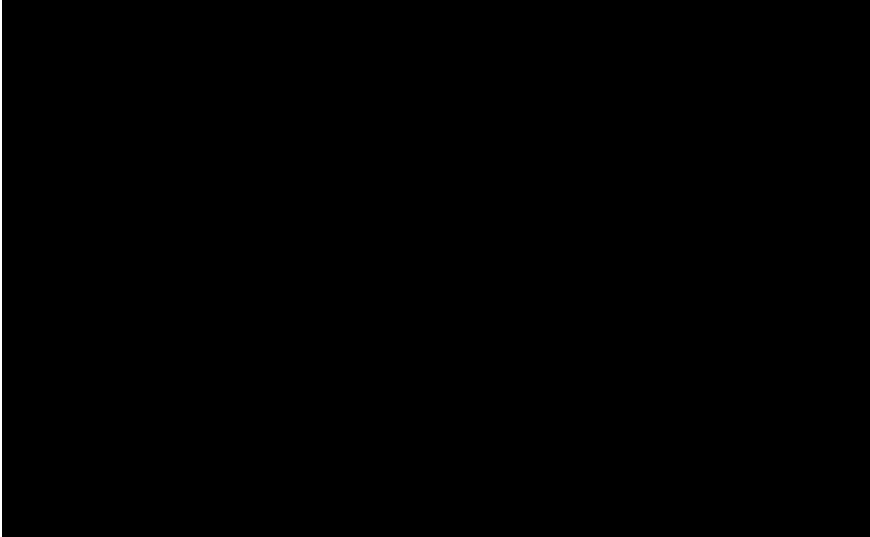
TEMPLE OLD KIRK FRIENDS [SCIO]
SC049931
TRUSTEES' ANNUAL REPORT AND
ACCOUNTS

1 March 2024 to 28 February 2025

Charity Contact information

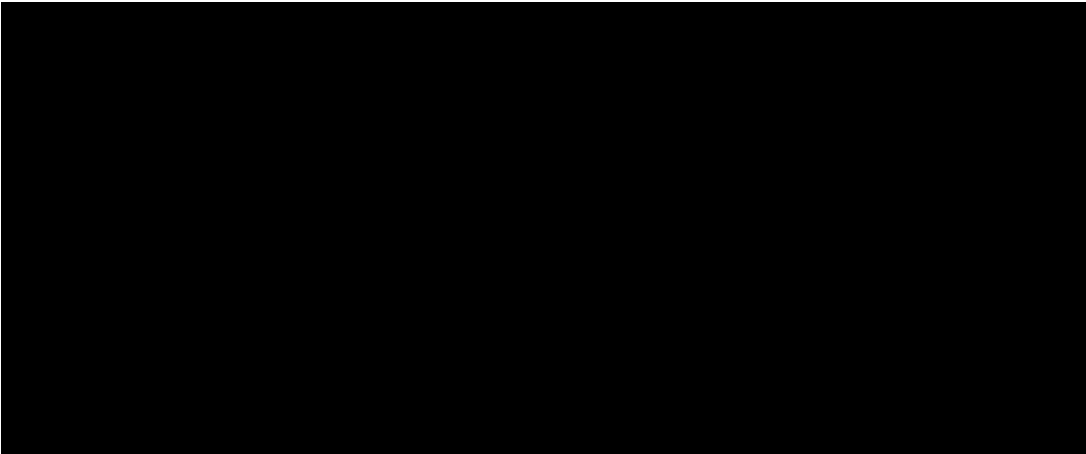
Name: **Temple Old Kirk Friends [SCIO]**

Charity number: **SC049931**



TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their annual report and receipts and payments accounts for the charity for the year to 28 February 2025.



Structure, governance and management

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO), registered on 6 February 2020. Our Constitution sets out the aims of Temple Old Kirk Friends [SCIO] and how we operate. The structure of the organisation consists of the Board made up of the Trustees of the organisation and Members who appoint those trustees.

Membership of the charity is open to anyone who supports the aims of Temple Old Kirk Friends, who is involved in some way or has attended its annual programme of activities.

Over the year we have been grateful for the dedicated service of all our Trustees, which has required regular attendance, work and collaboration through meetings to discuss progress and plan proposed works. As always, the group's work depends in particular on those in office-bearing roles: our Secretary, [REDACTED] who coordinates communications and also minutes Trustee meetings, our Volunteer Co-ordinator [REDACTED] who has actively engaged with all our Members and Volunteers and recruited new Trustees, and our Treasurer [REDACTED] who has maintained accounts and supported the financial side of activities.

We continue to work towards the completion of urgent repairs to the Old Kirk and have maintained discussions with Midlothian Council, The Pilgrim Trust, Foundation Scotland (Carcant Greencoat Fund) and Historic Environment Scotland to support this.

Objectives and activities

Temple Old Kirk represents a unique and distinctive historic monument central to the identity of Temple Village in Midlothian. A group of local people have come together to work in partnership with Midlothian Council to design and deliver a short-term to medium-term conservation project that will address the manifest decline in the structural integrity of the Old Kirk.

The organisation's purposes are:

- To preserve and enhance Temple Old Kirk in order to make its heritage value more accessible to a wider and more diverse audience.
- To build capacity within the community to engage productively with local government and heritage organisations in order to initiate preservation works to the stone fabric of the Old Kirk and develop a programme for the repair and protection of culturally significant headstones in the churchyard.
- To regenerate and increase the positive value of the contribution of Temple Old Kirk to the conservation area to which it belongs providing a focal point for the local community and population within Midlothian as well as other parts of Scotland and the UK.
- To maximise the positive social impact from the restoration of historic monuments by creating new experiences to attract new audiences, and to offer historical insight into the relation between community, individuals and place across different periods and time intervals.
- To increase the social potential of Temple Old Kirk along with its vitality and relevance for the wider community by generating a range of opportunities for volunteering and skills development in fundraising and heritage management, including conservation, documentation and archive practice.
- To build resilience in response to the challenges of heritage conservation in a rural area with limited resources and to promote innovative solutions that will make the conservation project more sustainable in the long term.

Achievements and Performance

This scheme year has been a busy one for the group and we are delighted with the substantial progress we have made with the emergency work completed during the spring and summer of 2024 to stabilise and secure the structure of Temple Old Kirk. In addition, there has been a significant amount of development by a number of our Trustees towards the design and launch of a new website to promote the building and its history to a wider audience in more accessible ways, with information about the history of Temple churchyard and its Old Kirk, as well as updates about our efforts and scheduled events.

As always, the focus of the group's efforts are to preserve and enhance Temple Old Kirk in order to safeguard this historical asset for the future. The structural survey prepared by Will Rudd Davidson Conservation and Structural Engineers in March 2022 emphasised the northern lancet window was in need of urgent attention with some of the stonework surrounding the window missing and likely to lead the whole window to collapse further, but other areas were also mentioned as needing attention in the medium term: eroded stonework and open mortar joints in particular called for consolidation and repointing with lime mortar, while the gable arches both showed signs of weathering to the mullions. As noted also, vegetation and even small trees were well-established and continued to spread across the wall-heads and walls of the building.

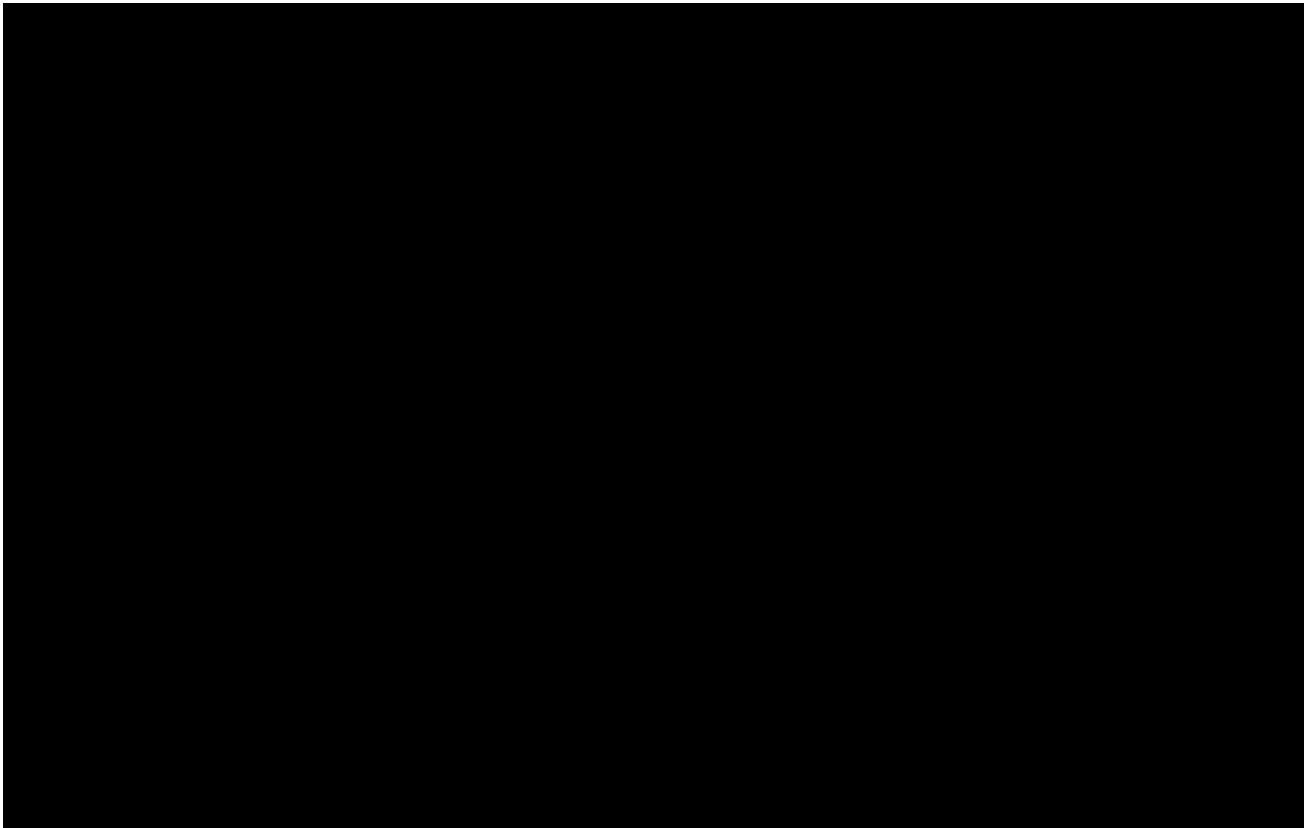
The disappointing lack of progress with a scheme of repairs to address this situation in 2023 led us to review the condition of the Kirk in early 2024, as we knew the shuttering for the lancet window was no more than a moderate defence against the cold weather and excessive rain, slowing rather than stopping further deterioration of its surrounding stonework.

Our examination of the building at ground level indicated that all the areas highlighted for attention were significantly worse and more widespread, with collapsed stonework, loss of mortar, open joints, cracked lintels, visible bulges, leaning monuments and separations in the walls, all of which were likely to be exacerbated by plant growth through the spring and summer. Working with both [REDACTED] our consultant architect, and a conservation-experienced stonemason, [REDACTED] we drew up a plan to address the most urgent of these emergency repairs in two stages. On advice from [REDACTED] [REDACTED] who [REDACTED] had consulted, these were allowable under the provision of legislation Class V consent as the minimum to ensure public health and safety. First: removing vegetation, building up the lancet window with new matched stone, repairing the worst of the stonework throughout,

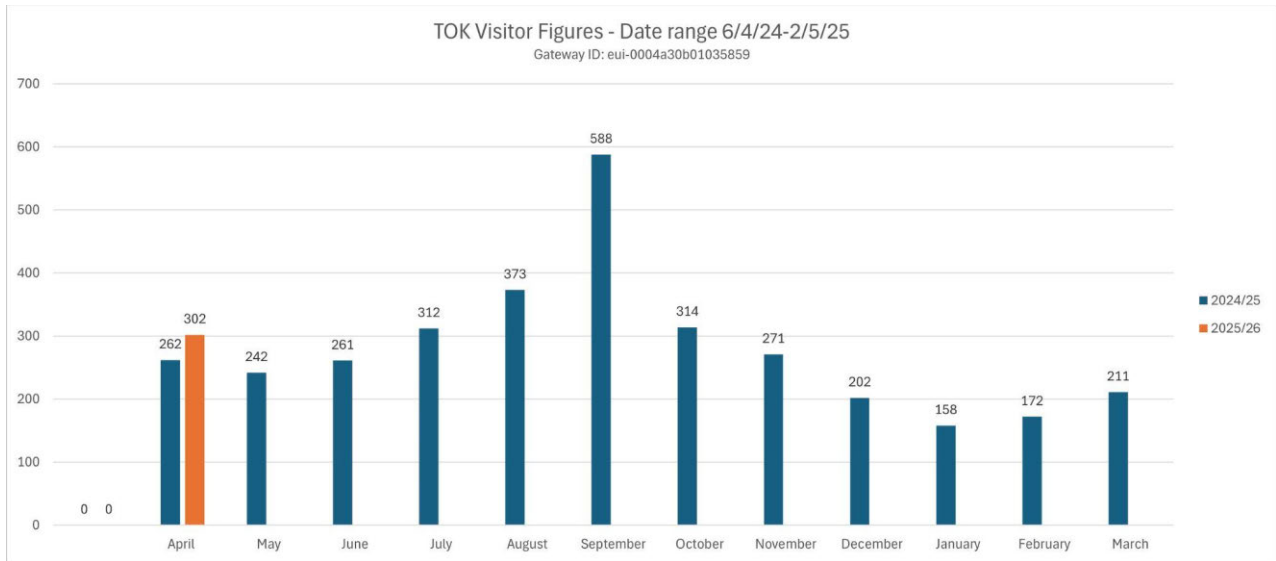
stabilising leaning or fragmented monuments and securing the gable arches and strengthening their mullions. Second: removing the old cement and copes across the wall heads, packing wall cavities, then adding a sand bed and new DPC before laying new hand-carved and stone-matched copes.

Both stages of work were completed using the remainder of our grants from the Pilgrim Trust and the UK Shared Prosperity Fund, with the results inspected by Will Rudd in November 2024, who confirmed there were no longer elements of the building that were unsafe. We therefore look forward to the removal of the Heras fencing, installed by Midlothian Council, once the final stage of works is completed using HES funding from the Emergency Repairs Grant secured back in 2021.

Other activities this year have included a silent auction of paintings by two well-respected artists of local subjects in Temple Village, including the Old Kirk. These works were available by generous donation from a resident in the village with a connection to the artist and their work. With renewed interest in the Old Kirk, we also updated local residents regarding our group's progress.



We look forward to the year ahead and to discussions with HES for the next stage of improvements to Temple Old Kirk. Visitors to Temple Old Kirk continue to be inspired and interested by the time they spend in this historic churchyard, whether arriving independently or as part of the heritage tours that now visit twice weekly.



In addition, we were grateful to our Trustee [REDACTED] who researched ways to monitor visitor numbers and determined a digital counter placed at the double gate entrance would offer the most practical way to record this on a monthly basis. Having installed the device, we now have our first full year’s record of visitors and are delighted to add this to our reporting measures to funding partners.

Finally, I would like to express a huge thank you to everyone for supporting the work of Temple Old Kirk Friends, including our Volunteers and Members, as well as our Trustees and [REDACTED] especially The Pilgrim Trust and UK Shared Prosperity Fund (administered by Midlothian Council), who, along with the private donations from individuals and visitors, made the works carried out this year possible.

Financial review

Total receipts for the year to 28 February 2025 were £42,517 (2024: £16,889). Payments in the year amounted to £56,530 (2024: £2,590). This resulted in net payments for the year of £14,013 (2024: net receipts £14,299). Funds are represented by deposits held in the SCIO's bank account. As at 28 February 2025 this is £21,055, of which £1,000 are restricted and £20,055 are unrestricted.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year under review (2024: £nil).

Reserves

In this early period of operation, the trustees are investigating the funding options open to them to meet their plans for the work to be carried out in line with the charity's aims. As funding is received and activities commence, the trustees will develop a reserves policy that is appropriate to the charity.

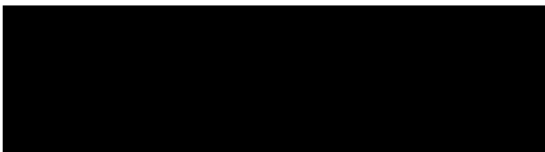
Major risks facing the charity

The major risk facing the charity at this time is lack of funding and rising costs. If the charity is not successful in achieving the funding it requires, it will not be able to fulfil its aims. The trustees are addressing this aim by having regular meetings and investigating all opportunities open to them.

Plans for future periods

As set out in the Achievements and Performance section, the Trustees have works planned for the coming year, as well as investigating funding opportunities, recruiting more Trustees and raising the profile of the project.

Approved and signed on behalf of the Trustees on 28 May 2025



Chair

Independent Examiner's Report to the Trustees of Temple Old Kirk Friends

I report on the accounts of the charity for the year ended 28 February 2025 and the related notes.

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 2006 Regulations"). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 2006 Regulations. 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 Regulations
 - 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.



EA Independent Ltd
5 South Charlotte Street, Edinburgh, EH2 4AN
2 June 2025

**Receipts and Payments Account
For the year ended 28 February 2025**

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Receipts					
Voluntary income	3	1,991	40,526	42,517	16,889
		<u>1,991</u>	<u>40,526</u>	<u>42,517</u>	<u>16,889</u>
Payments					
Charitable activities	4	3,798	52,732	56,530	2,590
Total payments		<u>3,798</u>	<u>52,732</u>	<u>56,530</u>	<u>2,590</u>
Net (payments) / receipts before transfers		(1,807)	(12,206)	(14,013)	14,299
Transfers		<u>2,004</u>	<u>(2,004)</u>	<u>-</u>	<u>-</u>
Net receipts / (payments) for the period		<u><u>197</u></u>	<u><u>(14,210)</u></u>	<u><u>(14,013)</u></u>	<u><u>14,299</u></u>

The accompanying notes form part of these accounts

**Statement of Balances
As at 28 February 2025**

		Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
		£	£	£	£
Opening funds		19,858	15,210	35,068	20,769
Net receipts / (payments)		197	(14,210)	(14,013)	14,299
Closing funds	5	<u>20,055</u>	<u>1,000</u>	<u>21,055</u>	<u>35,068</u>

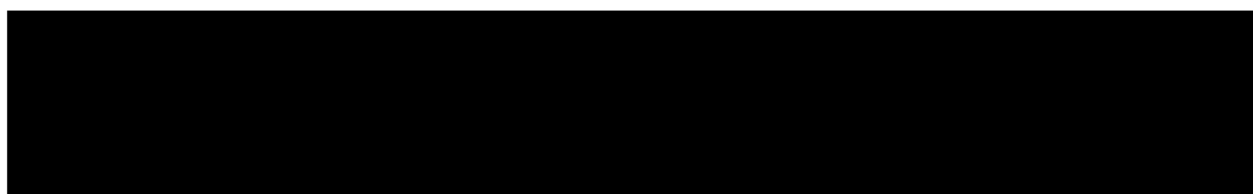
Bank and cash balances

Current account		<u>20,055</u>	<u>1,000</u>	<u>21,055</u>	<u>35,068</u>
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Creditors (for information only)

Independent examination fee		<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>

Approved by the Trustees on 28 May 2025 and signed on their behalf by:



Chair

Treasurer

The accompanying notes form part of these accounts

**Notes to the Accounts
For the year ended 28 February 2025****1. Accounting policies****Basis of accounting**

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

VAT

The SCIO is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2. Related Party Transactions

No remuneration was paid to the trustees or any connected persons during the year (2024: £nil).

One Trustee made a loan to the SCIO in the year to help with cash flow concerns for paying for works, while waiting for grant funding to be released. The loan was non-interest bearing and was fully repaid in the year.

Notes to the Accounts
For the year ended 28 February 2025 continued

3. Voluntary income

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
	£	£	£	£
Grants				
UK Shared Prosperity Fund	-	24,896	24,896	10,530
The Pilgrim Trust	-	14,630	14,630	-
Historic Environment Scotland	-	-	-	4,680
Carcant Fund	-	1,000	1,000	1,500
Donations				
Individual donations & collections	1,991	-	1,991	179
	<u>1,991</u>	<u>40,526</u>	<u>42,517</u>	<u>16,889</u>

4. Costs of charitable activities

	£	£	£	£
Activities, surveys & works	3,588	52,732	56,320	2,394
Insurance	110	-	110	96
Governance costs	100	-	100	100
	<u>3,798</u>	<u>52,732</u>	<u>56,530</u>	<u>2,590</u>

The cost of the independent examination is £100 (2024: £100) included in the statement of balances.

5. Funds

	Balance at 1 Mar 2024 £	Receipts £	Payments £	Transfers £	Balance at 28 Feb 2025 £
Unrestricted Fund	19,858	1,991	(3,798)	2,004	20,055
Restricted Funds					
UK Shared Prosperity Fund	10,530	24,896	(34,532)	(894)	-
Pilgrim Trust	4,680	14,630	(18,200)	(1,110)	-
Carcant Fund	-	1,000	-	-	1,000
Total Restricted Funds	15,210	40,526	(52,732)	(2,004)	1,004
Total funds	35,068	42,517	56,530	-	21,055

Restricted funds represent:

UK Shared Prosperity Fund is administered via Midlothian Council and is for urgent structural works to the Old Kirk required to stabilise and prevent accelerated deterioration of the building. This was fully spent in the year on the necessary repair works.

An interim payment from the **Pilgrim Trust** was drawn down to cover necessary structural works.

Carcant funds are administered by Foundation Scotland and will be used in the 2025-26 year.

Transfers between funds

Transfers were made between the UK Shared Prosperity Fund, the Pilgrim Trust and unrestricted funds to cover costs related to the grants and necessary works that were carried out before funds were received.