TEMPLE OLD KIRK FRIENDS [SCIO]

SC049931

TRUSTEES' ANNUAL REPORT

AND ACCOUNTS

1 March 2025 to 28 February 2026

Charity Contact information

Name:	**Temple Old Kirk Friends [SCIO]**
Charity number:	**SC049931**
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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2026

The trustees present their annual report and receipts and payments accounts for the charity for the year to 28 February 2026.

Charity Trustees

1. Mali Purkayastha — *Chair*
2. John Kerry — *Secretary*
3. Irene Stewart — *Treasurer*
4. Shirley Otto — *Volunteer Coordinator*
5. Sandy Delap — *Trustee*
6. John Baxter — *Trustee*
7. Sallie Bale — *Trustee*
8. Ava Coughlan — *Trustee*

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, John, who coordinates communications and also minutes Trustee meetings, our Volunteer Co-ordinator, Shirley, who has actively engaged with all our Members and

Volunteers and recruited new Trustees, and our Treasurer, Irene, 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 continued discussions with Midlothian Council, 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.

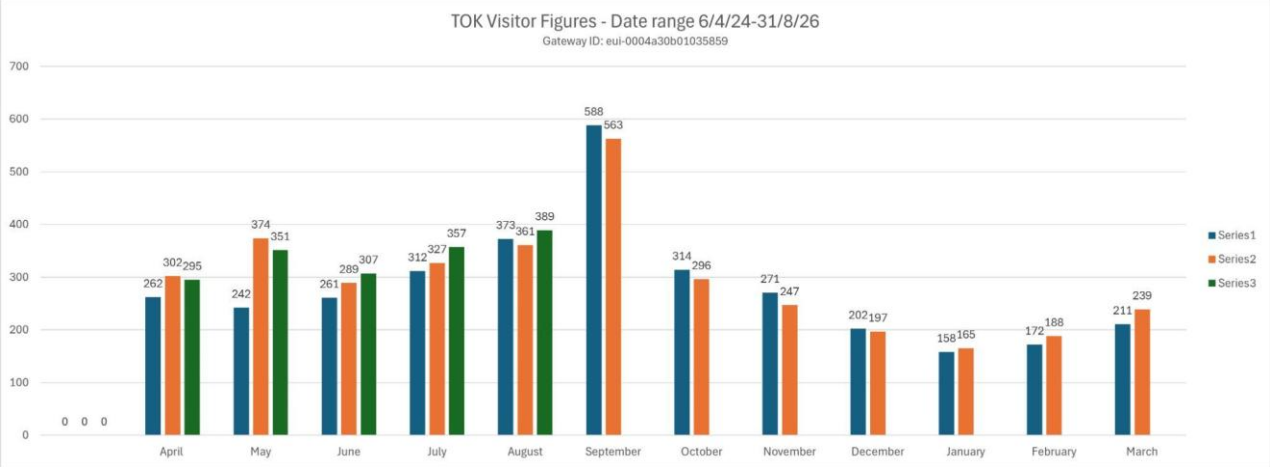
Achievements and Performance

Happily, another busy scheme year for Temple Old Kirk Friends with progress across different areas. The design and launch of our new website was a great achievement and the result of much hard work by a dedicated sub-group of Trustees who saw the whole process through from concept to design to implementation, and we all celebrated the new site going live in August. This represents a transformation in our organisation's media presence with a well-organised array of information about the historical significance of the Old Kirk, ongoing activities and efforts of TOKF, introductions to our Trustees and their interests and motivations, and most importantly, a way to donate remotely to the charity through JustGiving or to be more directly involved in the group's activities through joining as a Member.

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 present and future audiences to appreciate. The substantial works completed over two stages in the summer of 2024 have made the structure of the Old Kirk much safer and more stable, and we were also successful in obtaining scheduled monument consent (SMC) retrospectively in July 2025 for those emergency works. These improvements were assessed by Will Rudd Davidson Conservation and Structural Engineers following a site visit and confirmed the increased stability of the structure. In spite of this, however, it is not yet possible to remove the HERAS fencing until the final stage of works is completed, given that scaffolding will be needed and no access to the site can be allowed.

There have been ongoing meetings with John Lambert, the stonemason involved in the previous cycle of works, and David Nimmo, the conservation architect responsible for overseeing these, to prepare a new scheme of works for a third stage of repairs to eroded stonework and open mortar joints and consolidation and infill of the gables on both sides.

While HES would have preferred a more aesthetically aligned and less intrusive approach for some of the approved repairs: for example, the timber shoring of the west window and horizontal bar stabilising the east window, as well as the securing of the loose Hitchenor monument with a steel strap, it was also recognised that these were effective in the medium to long term. On this basis, the plan is to leave these repairs in place in order to direct available funds to the gables where the stonework is exposed at the top and to areas of deterioration on the south interior wall. Our discussions with Katie Carmichael in the HES Consents department are ongoing and we expect to have that completed soon in order to submit an SMC application together with one for an express grant to HES for match funding for this final stage of works.



John Baxter, Trustee, has continued to monitor and maintain records of visitor numbers on a monthly basis and we are delighted to be able to include this in our reporting measures to funding partners. As the graph shows, numbers of visitors are generally level with or increasing for each month year on year. From informal exchanges, we have found visitors to Temple Old Kirk continue to be inspired by and enthusiastic in their response to the time they spend in this historic

churchyard, whether arriving independently or as part of the heritage tours that now visit twice weekly.

Finally, I would like to express an incredible thank you to everyone for supporting and participating in the work of Temple Old Kirk Friends, including our Volunteers and Members, our Trustees and David Nimmo, and especially those individuals who make everything we have done this year possible: through their time, their energy and their generous donations. Thank you all!

Financial review

Total receipts for the year to 28 February 2026 were £31,537 (2025: £42,517). Payments in the year amounted to £736 (2025: £56,530). This resulted in net receipts for the year of £30,801 (2025: net payments £14,013). Funds are represented by deposits held in the SCIO's bank account. As at 28 February 2026 this is £51,856, of which £31,000 are restricted and £20,856 are unrestricted.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year under review (2025: £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 22 October 2026.

Mali Purkayastha

M Purkayastha
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 2026 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 Regulations

   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.

E Alsop

Elaine Alsop ACA DChA FCIE
EA Independent Ltd
5 South Charlotte Street, Edinburgh, EH2 4AN
23 October 2026

Receipts and Payments Account
For the year ended 28 February 2026

	Notes	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Receipts					
Voluntary income	3	1,037	30,500	**31,537**	42,517
		1,037	30,500	**31,537**	42,517
Payments					
Charitable activities	4	236	500	**736**	56,530
Total payments		236	500	**736**	56,530
Net (payments) / receipts before transfers		801	30,000	**30,801**	(14,013)
Transfers		-	-	**-**	-
Net receipts / (payments) for the period		801	30,000	**30,801**	(14,013)

The accompanying notes form part of these accounts

Statement of Balances
As at 28 February 2026

		Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Opening funds		20,055	1,000	**21,055**	35,068
Net receipts / (payments)		801	30,000	**30,801**	(14,013)
Closing funds	5	20,856	31,000	**51,856**	21,055
Bank and cash balances					
Current account		20,856	31,000	**51,856**	21,055
Creditors (for information only)					
Independent examination fee		100	-	**100**	100
		100	-	**100**	100

Approved by the Trustees on 22 October 2026 and signed on their behalf by:

Mali Purkayastha

M Purkayastha
Chair

Irene M Stewart

Irene Stewart
Treasurer

The accompanying notes form part of these accounts

Notes to the Accounts
For the year ended 28 February 2026

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 (2025: £nil).

Notes to the Accounts
For the year ended 28 February 2026 continued

3. Voluntary income

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Grants				
UK Shared Prosperity Fund	-	-	**-**	24,896
The Pilgrim Trust	-	-	**-**	14,630
Carcant Fund	-	-	**-**	1,000
Donations				
Individual donations & collections	1,037	30,500	**31,537**	1,991
	1,037	30,500	**31,537**	42,517

4. Costs of charitable activities

	£	£	£	£
Activities, surveys & works	-	-	**-**	56,320
Website	80	500	**580**	-
Insurance	56	-	**56**	110
Governance costs	100	-	**100**	100
	236	500	**736**	56,530

The cost of the independent examination is £100 (2025: £100) included in the statement of balances.

Notes to the Accounts
For the year ended 28 February 2026 continued

5. Funds

	Balance at 1 Mar 2025 £	Receipts £	Payments £	Transfers £	Balance at 28 Feb 2026 £
Unrestricted Fund	20,055	1,037	(236)	-	20,856
Restricted Funds					
Website	-	500	(500)	-	-
TOKF works	-	30,000	-	-	30,000
Carcant Fund	1,000	-	-	-	1,000
Total Restricted Funds	1,000	30,500	(500)	-	31,000
Total funds	21,055	31,537	(736)	-	51,856

Restricted funds represent:

Website funds were donated by an individual and have been used in the year in the development of the TOKF website.

TOKF works were donated by an individual and will be used to carry out works on the Kirk.

Carcant funds are administered by Foundation Scotland and will be used in the 2026-27 year.

Transfers between funds
There were no transfers between funds.