

Whitekirk Church New Life Trust

Report and Financial Statements

Year Ended 5th April 2025

Charity No: SC051588

Whitekirk Church New Life Trust

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Whitekirk Church New Life Trust

Officers and Key Information

Charity Number	SC051588
Constituted under Trust Deed Dated	24 th August 2021
Trustees	[REDACTED] [REDACTED] [REDACTED]
Operating Address	St Mary's Church Whitekirk Dunbar EH42 1XS
Principal Office	[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]
Bankers	Drummonds 49 Charing Cross London SW1A 2DX and CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Whitekirk Church New Life Trust

Report of the Trustees for the Year Ended 5th April 2025

The Trustees present their annual report and financial statements of the charity for the year ended 5th April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

Objectives and Activities

The objects of the Trust are the acquisition, future care, maintenance and operation for such Charitable purposes for the public benefit as are exclusively charitable according to the laws of Scotland of the Church of St Mary's, Whitekirk, East Lothian, EH42, 1XS, Scotland, together with its contents and furnishings.

Activities During the Year and Financial Review

These financial statements cover the charity's third year of operation during which the Trust achieved its principal objective of purchasing St Mary's Church. This was achieved entirely through fundraising. £62,911 was raised in the year to 5th April 2025, upon which £4,500 of Gift Aid was claimable. This was added to reserves brought forward of £56,666 to allow sufficient funds for the purchase of the church in February 2025 for the sum of £92,748, leaving sufficient funds available to commence the programme of activities and maintenance envisaged by the Trustees.

Staff and Trustee Remuneration and Expenses

There were no staff employed during the year (2024: nil) and all activities were conducted by the Trustees and a team of volunteers. The Trustees received no remuneration during the year (2024: £nil) and no trustee expenses were paid (2024: £nil).

Reserves Policy

The Trustees have considered the reserves required and have taken into account current and future operating costs and liabilities. The Trustees aim to maintain liquid unrestricted funds at approximately three months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to maintain the charity's operations and ensure that support and governance costs are covered.

Whitekirk Church New Life Trust

Report of the Trustees for the Year Ended 5th April 2025 (continued)

About Whitekirk Church

A holy place for 1,500 years and location of many happy, sad, historic and momentous events including the final resting place of so many friends, neighbours, family and local community. Whitekirk Church New Life Trust aims to place the church in a charitable trust for future generations to use and enjoy.

There has been a church on this site since at least the 12th century. The current church was constructed during the 15th century, possibly incorporating parts of older buildings. St. Mary's Whitekirk has stood for centuries as a living monument to faith, worship and the power of God to heal and restore. First constructed as a project of gratitude by the Countess of Dunbar who had received a miracle of healing at the holy well attributed to St. Baldred, the church has attracted untold thousands of pilgrims, worshippers and those seeking the particular anointing that sits upon this sacred ground.

This church and the ground upon which it sits has been both a place of home and refuge and of beauty and restoration. Its long and storied past has included connection to popes and kings, pirates and revolutionaries, artists and vast multitudes of normal folk.

Sadly, in the 21st century, the situation of the St. Mary's Whitekirk has changed with a dwindling congregation and changes in the Church of Scotland. It was put up for sale by the Church of Scotland in 2021 and an offer was made by the Whitekirk New Life Trust to purchase the building. Whitekirk has passed through many historical eras and has faced significant times of change. Today we also have a time of significant transition.

Our Vision

The vision of the Whitekirk Church New Life Trust begins with wisely and lovingly joining the historic continuum of St. Mary's Whitekirk. We join this flow in the 2020's, respectfully guarding and cherishing the past whilst looking forward to a renewed, integrated and dynamic future. The vision of the Whitekirk Church New Life Trust is to be found in its very name: we aim to see the church imbued with new and vibrant life; deeply connected to its historic roots but flourishing in our day with new expressions of worship, prayer, pilgrimage, community, history and creativity in numerous forms.

To accomplish this vision, we must first acknowledge the centrality of healing in the history of St. Mary's Whitekirk. The ancient anointing of the land and the church are inextricably tied to the well of St. Baldred in which the Countess of Dunbar found physical healing in the 1200's. Over the centuries, the healing offered at Whitekirk was the source of its fame and fortune. Even in our day, people still come to the church as a place of rest and restoration for the soul. The healing available at Whitekirk continues as an important part of the vision.

Whitekirk Church New Life Trust

Report of the Trustees for the Year Ended 5th April 2025 (continued)

Our Vision (continued)

The avenues of healing (in the broadest sense) that we envision for Whitekirk include:

The healing power of prayer and worship: A calm and serene space where people can come and pray, seek Divine guidance and be guided by those committed to a life of prayer as well as engage a new generation of those seeking a connection to God. A place where the worshipping life of Whitekirk church can continue.

The healing power of pilgrimage: A renewal of Whitekirk as a pilgrimage destination and as a new centre of pilgrimage connected to larger pilgrimage routes in Scotland and England (for example, Lindisfarne to St Andrews)

The healing power of history, encounter, relationship and community: A space where seekers can come and find St Mary's ancient history, as well as listening ears, friendly faces and the blessing of human contact, through activities, creativity and open days.

The healing power of the arts and music: St Mary's is a church where beauty is cultivated in every sphere and where artists, musicians and those who love the arts are welcome.

Each of these avenues will involve potential trusted partners (in Christian terms: partners such as 24/7 Prayer Scotland, East Mountain UK, Discovery Church, Christian Heritage Edinburgh, British Pilgrimage Trust, etc) to develop in the context of the church. Each one is historically central to the life of St. Mary's Whitekirk which is ripe for renewal and "re-envisioning" in the 21st century context.

St. Mary's is also an important historical site and its long history must be remembered in "Heritage" days or similar events.

Next Chapter

Following the successful acquisition of the church in February 2025, the Trustees have begun to fulfil this vision through re-opening the church to visitors and building a programme of events to be more fully developed in the 25-26 year.

Whitekirk Church New Life Trust

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 give 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:

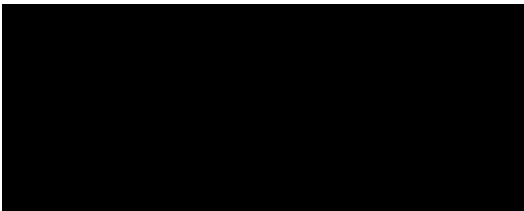
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed.

They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 23rd December 2025 and signed on their behalf by:



Trustee

Whitekirk Church New Life Trust

Independent Examiner's Report to the Trustees of Whitekirk Church New Life Trust

I report on the accounts of the charity for the year ended 5th April 2025 which are set out on pages 7 to 13.

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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts 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

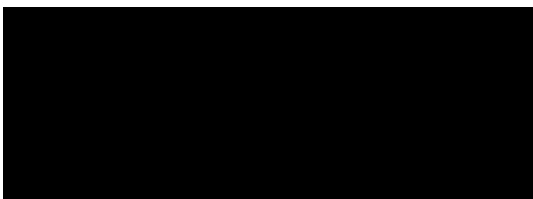
In the course of my examination, no matter has come to my attention:

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 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Whitekirk Church New Life Trust

Statement of Financial Activities for the Year Ending 05 April 2025

	Note	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Total Income					
Donations	6	36,055	26,856	62,911	43,000
Gift Aid Recoverable	6	-	4,500	4,500	8,125
Interest Received		27	-	27	-
Total Income		36,082	31,356	67,438	51,125
Expenditure - Charitable Activities	2,3,4				
Insurance & Associated Valuation		-	(1,638)	(1,638)	-
Utilities		-	(140)	(140)	-
Operating Lease		-	(50)	(50)	-
Total Charitable Expenditure		-	(1,828)	(1,828)	-
Net Movement in Funds		36,082	29,528	65,610	51,125
Fund Balances at 6 th April 2024		56,666	-	56,666	5,541
Fund Balances at 5th April 2025	6	92,748	29,528	122,276	56,666

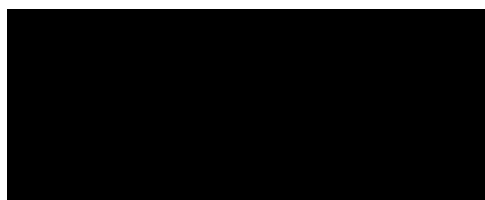
Whitekirk Church New Life Trust

Balance Sheet at 5th April 2025

	Note	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Tangible Fixed Assets					
Heritage Asset – St Mary’s Whitekirk	5	92,748	-	92,748	-
Current Assets					
Debtors - Gift Aid recoverable		-	4,500	4,500	8,125
Prepayments		-	14,971	14,971	-
Cash at bank and in hand		-	13,797	13,797	48,541
Total Current Assets		-	33,268	33,268	56,666
Current Liabilities					
Accruals		-	(3,740)	(3,740)	-
Total Current Liabilities		-	(3,740)	(3,740)	-
Net Current Assets		-	29,528	29,528	-
Total Assets		92,748	29,528	122,276	56,666
Total Charity Funds	6	92,748	29,528	122,276	56,666

The notes at pages 9 to 13 form part of these accounts

Approved by the trustees on 23rd December 2025 and signed on their behalf by:



Trustee

Whitekirk Church New Life Trust

Notes to the Financial Statements

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

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

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is a single restricted fund, the Acquisition and Building Fund, restricted to the purpose of acquiring the church of St Mary's, Whitekirk, East Lothian as described in the charity's objects. Further details of each fund are disclosed in note 6.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when communication is received in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator / executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset has been transferred to the charity. Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Whitekirk Church New Life Trust

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure (where present) is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities. For more information on this allocation refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs are differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs relating to trustee Board and sub-committee meetings. Governance costs and support costs relating to charitable activities (where present) will be apportioned based on activity levels.

(g) Costs of raising funds

No costs of generating funds were present in the current or prior periods of account.

(h) Charitable activities

On 28th February 2025 the Trust achieved its principal objective, acquiring the fabric and internal furnishings of St Mary's Whitekirk for the sum (including costs related to the acquisition), of £92,748. Other expenditure on charitable activities in the year included costs relating to insurance and utilities for this building.

(i) Tangible fixed assets and depreciation – Heritage and Non-Heritage Assets

Heritage Asset (Whitekirk Church) – Cost of Acquisition and Impairment Review

Heritage assets are initially recognised and subsequently held at cost of acquisition, including incidental costs of acquisition.

During the year the Trust achieved its primary object of acquiring St Mary's Church, Whitekirk, East Lothian. Prior to its acquisition by the Trust the building had been in regular use as a church and its previous owner, the Church of Scotland, had conducted a regular programme of repairs and maintenance with the result that the fabric of the church was sound on acquisition. No deterioration of the fabric was noted by the Trustees between the date of the acquisition (28th February 2025) and the balance sheet date (5th April 2025), and accordingly no impairment of the asset has been recognised in these financial statements.

Heritage assets held by a UK charity and considered to have an indefinite useful life are not depreciated, as permitted under the Charities Statement of Recommended Practice (SORP) (FRS 102). However, they are subject to annual impairment reviews.

Whitekirk Church New Life Trust

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

Tangible Fixed Assets - Heritage Asset (continued) – Depreciation

The church has stood since the 15th century, and the Trustees believe that with a suitable programme of repairs and maintenance the structure has an indefinite useful life. Accordingly no depreciation has been charged in this period of account

Non-Heritage Fixed Assets

All other assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged from the year of acquisition at a rate chosen to reflect to its useful life.

(k) Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(l) Leases

Leases are classified as finance leases and capitalised whenever the terms of the lease result in the transfer of substantially all the risks and rewards associated with ownership to the lessee.

Assets held under operating leases are not recognised on the balance sheet. Rentals payable are charged to the Income and Expenditure Account on a straight line basis over the terms of the lease.

2. Related Party Transactions and Trustees' Expenses and Remuneration

The trustees and volunteers all give freely of their time and expertise without any form of remuneration or other benefit in cash or in kind in the year (2024: £nil).

There were no related party expenses or trustees' expenses claimed or paid in the financial year (2024: £nil).

3. Independent Examiner's Remuneration

The independent examiner did not charge a fee for this period of account (2024: £nil).

4. Operating Leases

Operating leases comprise a 5 year lease of the glebe field. The total of future minimum lease payments under this non-cancellable operating lease is as follows:

- later than one year and not later than 5 years: £50 per annum

Whitekirk Church New Life Trust

Notes to the Financial Statements (continued)

5. Tangible Fixed Assets – Heritage Asset

	St Mary's Church Whitekirk – Heritage Asset	Total Fixed Assets
Tangible Fixed Assets		
Cost	£	£
At 6 th April 2024	-	-
Acquisition in year	92,748	92,748
At 5th April 2025	92,748	92,748
Depreciation and Impairment	£	£
At 6 th April 2024	-	-
Charge in year £nil (see accounting policy 1i)	-	-
At 5th April 2025	-	-
Net Book Value		
At 5th April 2025	92,748	92,748
At 5th April 2024	-	-

Heritage Asset – St Mary's Whitekirk

On 28th February 2025 the Trust acquired St Mary's Church, Whitekirk, East Lothian, a Grade A listed building, together with its internal furnishings. The current church was constructed during the 15th century, possibly incorporating parts of older buildings. In doing so the Trust fulfilled the principal object of its trust deed dated 24th August 2021.

The Trust plans to hold the church in perpetuity whilst making it available for quiet reflection, pilgrimage visits, musical evenings, weddings and other events. As part of its mission the Trust is conducting a rolling programme of maintenance.

The property is recognised in the financial statements at cost. The church dates from the 15th century and accordingly the Trustees determine that, with regular maintenance the church can be expected to have an indefinite useful life. Accordingly no depreciation has been charged.

No deterioration of the fabric was noted by the Trustees between the date of the acquisition (28th February 2025) and the balance sheet date (5th April 2025), and accordingly no impairment of the asset has been recognised in these financial statements.

Whitekirk Church New Life Trust

Notes to the Financial Statements (continued)

6. Analysis of Charitable Funds

6 - Restricted Fund – Acquisition and Building Fund (Year Ended 5th April 2025)

	6 th April 2024	Income	Expenditure	Transfers	Gains and Losses	5 th April 2025
	£	£	£	£	£	£
Restricted funds (Property, cash and Gift-Aid recoverable per balance sheet)	56,666	36,082	-	-	-	92,748
Total Funds	56,666	32,082	-	-	-	92,748

6 - Prior Year Restricted Fund – Acquisition and Building Fund (Year Ended 5th April 2024)

	6 th April 2023	Income	Expenditure	Transfers	Gains and Losses	5 th April 2024
	£	£	£	£	£	£
Restricted funds (cash and Gift-Aid recoverable per balance sheet)	5,541	51,125	-	-	-	56,666
Total Funds	5,541	51,125	-	-	-	56,666

6 - Unrestricted Fund (Year Ended 5th April 2025)

	6 th April 2024	Income	Expenditure	Transfers	Gains and Losses	5 th April 2025
	£	£	£	£	£	£
General funds (net current assets per balance sheet)	-	31,356	(1,828)	-	-	29,528
Total Funds	-	31,356	(1,828)	-	-	29,528