

# **WISHAW UNITED FREE CHURCH OF SCOTLAND**

Scottish Charity No.SC SC005190

A Congregation of the United Free Church of Scotland,

## **Congregation Report and Financial Statements**

**Year ending 31 December 2025**

**Principal place of worship and of Congregation activities:**

***86 Kirk Road  
Wishaw ML2 7UL***

# Congregation Report and Financial Statements

Year ending 31 December 2025

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**Office Bearers, Trustees and Members of the Courts of the Congregation  
serving during Year ending 31 December 2024**

**Minister/ Interim Moderator** Interim Moderator Rev. Jason Lingiah

<b>Office Bearers</b>	<b>Session Clerk</b>	William McKay
	<b>Clerk to Board</b>	William McKay
	<b>Treasurer</b>	Marie Partridge

**Property Trustees** **Minister, Session Clerk, Clerk to the Board, Treasurer  
(ex Officio)**  
Jason Lingiah, William Mackay, Carol Black, Marie Partridge

**Kirk Session** **Minister/Interim Moderator** Jason Lingiah  
Session Clerk – William McKay  
Elders: - William McKay  
Jim Bowman  
Margot Robinson  
Carol Black

<b>Congregational Board</b>	<b>Interim Moderator</b>	Rev. Jason Lingiah
	<b>Ministry Assistant</b>	Rev. C Mackenzie
	<b>Clerk</b>	Mr William McKay
	<b>Elders</b>	All
	<b>Elected Members</b>	
	<b>Treasurer</b>	Mrs Marie Partridge June Wilson Michelle Nangle Andrew Horn

***Highlight resignations/ appointments during year*** – Jim Bowman resignation as Property Convenor

**Andrew Horn appointment as Property Convenor**

**Bankers** Virgin Money, Hamilton Road Motherwell

**Independent Examiner** John Stewart

# Congregation Report year ending 31 December 2025

## 1. Constitution and Principal Activities of the United Free Church of Scotland

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith; by its Declaratory Acts it recognises liberty of judgment on points of doctrine which do not enter into the substance of the faith; and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit, and with a direct responsibility to her Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly, this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

## 2. Responsibilities of the Congregation

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the **West** (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

## 3. Responsibilities and Appointment of Office Bearers

All matters affecting the spiritual well being and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of its **Minister/ Interim Moderator** and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the **Congregational Board/ Deacons Court/ Committee of Management** of this Congregation. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The **Minister/ Interim Moderator** of this Congregation is appointed by the Presbytery of the **West**. Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, form the **Congregational Board/ Deacons Court/ Committee of Management**. Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. Presbyterianism means the government of the Church by elders.

## 4. Activities and Achievements

The Rev C B Mackenzie and the Kirk Session confirm the ongoing provision of services of worship and care and fellowship of people of all ages (visiting in homes, Care homes, hospitals etc). On the first Sunday of each month prior to the service, a prayer meeting is held in the small hall. Children's Church is also held on a Sunday.

## 5. Financial Statements and Funds

In accordance with the Charities and Trustee investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('the Regulations') and being a charity with an annual gross income less than £250,000, the Financial Statements of this Congregation set out on pages **7 to 9** consist of a Statement of Congregation Funds and movements thereon during the Year ending 31 December 2025 and details of the Receipts and Payment, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

The receipts and payments and Statement of Balances are set out on pages 7 to 9.

The ordinary receipts and payments for regular Congregational activities are shown in the one fund that we have at the moment, and in 2025 amounted to receipts £21676.63 and outgoings £43731.22 respectively. This gives a deficit of £-22054.59. The total amount of congregational funds at 31<sup>st</sup> December 2025 is £71871.23. There is no outstanding income or expenditure.

## 6. Accounting Policies

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.
- The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to these Statements.
- The Balances of Congregation Funds represents sums available for the ongoing work and activities of the Congregation, stating whether each Fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

## 7. Land and Property

Land and Property consist of **Church and Church Hall** together with fittings and furnishings (including communion, other ecclesiastical articles). **Congregation does not own a Manse.**

These are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out and not for investment and/or resale. No market value is placed on these Assets.

## 8. Independent Examiner

In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31<sup>st</sup> December 2025 is on page 6.

## 9. Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statements were approved by the **Congregational Board/ Deacons Court/ Kirk Session & Committee of Management** at their meeting on 29 April 2026 and by the Congregation at the Annual General Meeting held on 24<sup>TH</sup> May 2026. The Office Bearers authorised to sign the Report and Finance Statements on behalf of the Congregation are: -

Signed



**Minster/ Interim Moderator**

Signed



**Session Clerk**

Signed



**Clerk to the Congregational Board  
Clerk of Committee of Management  
Preses**

Signed



**Treasurer**

Date

24/5/26

**Independent Examiner's Report to the Trustees and Office Bearers  
of Wishaw United Free Church of Scotland**

I report on the Report and Financial Statements of the Congregation for the year ending 31 December 2025 which are set on pages 3 to 5 and 7 to 10

**Respective Responsibilities of Office Bearers and Trustees and Examiner**

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and Finance Statements as required under section 44(1) (c) of the 2005 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 Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

**Independent Examiners 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 report and 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 Report and Financial Statements to be reached.

Signed: 

Name: John Stewart

Address: 1 BURNHEAD DRIVE, BURNHEAD, M44 3BN

Date: 02/04/2026

## Statement of Balances and Movement on Funds for Year ending 31 December 2025

Fund	Nature of Fund	Balance 01.01.25	Receipts 2025	Payments 2025	Surplus (Deficit)	Net Fund Transfers	Net change on Fund	Balance 31.12.25
		£	£	£	£	£	£	£
General	Unrestricted Note 1	93,995.82	21,676.63	43,801.22	-£ 22,124.59			71,871.23
<b>Total Funds</b>		<b>93,995.82</b>	<b>21,676.63</b>	<b>43,801.22</b>	<b>-22,124.59</b>	<b>0.00</b>	<b>0.00</b>	<b>71,871.23</b>

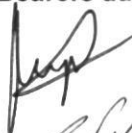
## Notes to the Financial Statements for the Year ending 2025 (Sample Notes)

## Nature of Congregation Funds:

General	Unrestricted	<b>Note 1</b>	Ordinary receipts and payments of the Congregation. Office Bearers may 'designate' unrestricted funds for general reserves or for specified purpose(s).
Fabric	Restricted	<b>Note 2</b>	To repairs to external and internal fabric and/or furnishings of Church, Hall or Manse
Benevolent	Restricted	<b>Note 3</b>	To benevolent purposes for members, adherents and those in the local community
Manse	Designated	<b>Note 4</b>	No manse
Governance		<b>Note 5</b>	No governance costs are incurred during the year
Property	Church Manse ,Hall	<b>Note 6</b>	Congregation property is held for the use of the Congregation in fulfilling its aims and mission to its members, adherents and the community it serves; not for investment or resale. No market value is placed on these properties.
Investments		<b>Note 7</b>	Investments held on behalf of the Congregation which have a variable Market Value are included in the above Statement of Balances at the value at the year end. Revaluations during the year are reported in the table above as 'Net Change in Fund'
Contingent Liabilities		<b>Note 8</b>	Financial Statements present the receipts received and payments made during the year. In the event there are any material outstandings, contingent liabilities and /or commitments these are noted below:- There are no contingent liabilities at the date of this Report and Financial Statement.
Payments to Trustees		<b>Note 9</b>	No payments have been made to any Trustee for the performance of their duties as Trustees of the Congregation

## Approval of Congregation Financial Statements for the Year ending 31 December 2025 as set out on Pages 7,8,9. by Office Bearers authorised to sign.

Minister/Interim Moderator



Jason Lingiah

Clerk to Congregational Board/ Preses



William McKay

Treasurer



Marie Partridge

Date 24/5/26

24/05/2026

**United Free Church of Scotland  
Financial Schedule for 2025**

**Congregation: WISHAW  
Presbytery of: WEST**

**GENERAL FUND**

**RECEIPTS:**

		£	£	Page 8
Offerings:	Open	3176.50		
	Free Will Envelopes	1430.00		
	Free Will Envelopes (Gift Aid)	10949.02		
	Gift Aid Tax Recovered	5092.78		
	Other Offerings	<u>          </u>	<b>20648.30</b>	
Donations	Church Organisations	300.00		
	Other	<u>500.00</u>	800.00	
Other Receipts	Bank/Investments			
	Rent/Let premises			
	Other	<u>228.33</u>	<u>          </u>	
Fund Raising Activity	Total net fundraising income			
<b>Total Ordinary Receipts</b>			<b><u>21448.30</u></b>	
Extraordinary Receipts	Legacies/Bequests/Grants			
	Other		228.33	
	Proceeds disposal - Property			
	Receipts for Missions		<u>0.00</u>	
<b>TOTAL RECEIPTS</b>	carried down to summary		<b>A <u>21676.63</u></b>	

**PAYMENTS:**

Ministry	Minister Stipend/NI/expense	19053.51		
	Other	<u>1200.00</u>	20253.51	
Other Salaries	Other	1820.00	1820.00	
Property	Church	770.00	420.00	
	Manse	<u>0.00</u>	0.00	
Other Congr. Payments	Total	16047.71	16047.71	
Contributions to	Denomination	4260.00	4260.00	
	Presbytery	600.00	600	
	Missions	<u>400.00</u>	400	
<b>Total Ordinary Payments</b>		44151.22	<b><u>43801.22</u></b>	
Extraordinary Payments	Payments to Missions			
	Other			
		<u>0.00</u>	0.00	
<b>TOTAL PAYMENTS</b>	carried down to summary		<b>B <u>43801.22</u></b>	

**Summary**

<b>TOTAL RECEIPTS</b>	brought down		<b>A <u>21676.63</u></b>
<b>(Less) TOTAL PAYMENTS</b>	brought down		<b>B <u>43801.22</u></b>
<b>SURPLUS (DEFICIT)</b>			<b><u>-22124.59</u></b>
Transfers between funds	<b>From Other Funds</b>		
<b>BALANCE</b>	<b>at 01.01.2024</b>		<b>Bank <u>93995.82</u></b>
	<b>at 31.12.2025</b>		<b><u>71871.23</u></b>

**Details of Payments**

£                      £                      £

<b>Property</b>	<b>General</b>		
	<b>Church</b>	<b>Manse</b>	<b>Total</b>
Insurance	2,604.13	0.00	2,604.13
Heat and Light	9,820.04	0.00	9,820.04
Repairs	0.00	0.00	0.00
Grounds	350.00	0.00	350.00
Cleaner	1,820.00	0.00	1,820.00
Firepoint	323.10		323.10
<b>Property Total</b>	<b>14,917.27</b>	<b>0.00</b>	<b>14,917.27</b>

<b>Office &amp; Publicity</b>	<b>General</b>
<b>Printing &amp; Stationery</b>	6.96
Copyright Licences	250.86
	<b>257.82</b>

<b>Other</b>	<b>General</b>
Assembly Expenses	249.60
Interim Moderator	600.00
	<b>849.60</b>

<b>Payments to Missions</b>	<b>General</b>
Erskine	200.00
Easter Fund	100.00
Scottish Bible Society	100.00
	<b>400.00</b>

**Wishaw United Free Church of Scotland**  
**Supplementary Sheet and Notes - Year ending 31 December 2025**

Note	Details of Receipts	£	Note
		<b>General</b>	
1	Donations - Other	500	4.1
		<b>500.00</b>	
		<b>General</b>	
	Total receipts	<b>21,676.63</b>	

5

6

**Total Expenses 2025      43801.22**

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## Statement of Funds 2025

<b>Bank Balance at 31<sup>st</sup> December 2024</b>	<b>£93,995.82</b>
<b>Add income for 2025</b>	<b>£21,676.63</b>
<b>Total</b>	<b>£115,672.45</b>
<b>Minus Expenditure</b>	<b>£43,801.22</b>
<b>Closing Balance at 31<sup>st</sup> December 2025</b>	<b>£71871.23</b>
<b><u>Total Funds at 31 December 2025</u></b>	<b>£71871.23</b>