

**The Sustentation Fund of The Non-Subscribing Presbyterian Church of Ireland**  
**Income and Expenditure Account Year Ended 31st December 2024**  
**Charity Commission 01278118**

	Unrestricted Funds	Restricted Funds	Endowments	Total 2024	Total 2023
<b>Revenue</b>					
Congregational Subscriptions	£11,505	£0	£0	£11,505	£9,735
Dividend Income	£7,005	£21,773	£45	£28,823	£28,384
Interest Received	£669	£216	£0	£885	£358
Return on Capital of Investments	£0	£0	£0	£0	£185
Profit / ( Loss) on Disposal of Investments	-£1,244	-£3,163	£0	-£4,407	-£856
Ulster Bank Settlement	£0	£0	£0	£0	£150
Funding from Unrestricted Funds	£0	£17,000	£0	£17,000	£0
<b>Total Revenue</b>	<b>£17,935</b>	<b>£35,826</b>	<b>£45</b>	<b>£53,806</b>	<b>£37,956</b>
<b>Expenditure</b>					
Distribution of Bequests	£0	£0	£0	£0	£12
Investment Management Fees	£1,726	£5,243	£0	£6,969	£6,763
Administration Costs	£742	£0	£0	£742	£544
Insurance	£302	£0	£0	£302	£0
Bank Charges	£19	£19	£0	£38	£40
Funding Restricted Fund	£17,000	£0	£0	£17,000	£0
	<b>£19,789</b>	<b>£5,262</b>	<b>£0</b>	<b>£25,051</b>	<b>£7,359</b>
<b>Surplus / Deficit for Year.</b>	<b>-£1,854</b>	<b>£30,564</b>	<b>£45</b>	<b>£28,755</b>	<b>£30,597</b>
<b>Grants to Ministers</b>	<b>£4,757</b>	<b>£30,615</b>	<b>£0</b>	<b>£35,372</b>	<b>£39,960</b>
FRS 102 Revaluation	£4,748	£13,711	£0	£18,459	£8,611
Transferred to ( From) Reserves	-£1,863	£13,660	£45	£11,842	-£752

**The Sustentation Fund of The Non-Subscribing Presbyterian Church of Ireland**  
**Balance Sheet as at 31st December 2024**

	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
<b>Fixed Assets</b>				
Investments at Investec	£688,623	£159,114	£529,509	£712,035
<b>Current Assets</b>				
Debtors Due less than 12 Months	£3,420	£594	£2,826	£913
Cash at Investec	£38,899	£21,864	£17,035	£7,554
Cash at Ulster Bank	£40,813	£21,562	£19,251	£39,411
	<b>£83,132</b>	<b>£44,020</b>	<b>£39,112</b>	<b>£47,878</b>
<b>Current Liabilities</b>				
Creditors Due within 12 Months	£0	£0	£0	£0
Net Current Assets	£83,132	£44,020	£39,112	£47,878
Net Assets	<b>£771,755</b>	<b>£203,134</b>	<b>£568,621</b>	<b>£759,913</b>
<b>Represented By</b>				
Opening Accumulated Funds	£759,913	£204,952	£554,961	£760,665
Surplus ( Deficit) for Year.	£11,842	-£1,818	£13,660	-£752
	<b>£771,755</b>	<b>£203,134</b>	<b>£568,621</b>	<b>£759,913</b>

I confirm that the Income and Expenditure Account for the year ended 31st December 2024 together with the Balance Sheet as at the same date are in agreement with the Books, Records and Supporting Documents from which they have been prepared.

John Esler  
Honorary Treasurer