

# NSPCI Student and Ministers Auxiliary Fund

Northern Ireland · Charity number 105864

## Details

Status	Received
Registered	2017-06-23
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

**Address**  
17 Corran Manor  
Corran Manor  
Larne  
17 Corran Manor  
Corran Manor  
Bt40 1bh  
BT40 1BH

**Phone** 07968239717

**Email** [william\\_esler@outlook.com](mailto:william_esler@outlook.com)

## Activities

**Purposes:** The Trustees may apply such part of the income of the said Trust Funds as they from time to time think right in providing School Exhibition or College Bursaries to be awarded according to such rules and regulations as the Trustees from time to time may subject to the approval thereof by the association of Irish Non-Subscribing Presbyterians determine to Students preparing for the Ministry in the Churches of the Association of Irish Non Subscribing Presbyterians. The Trustees may in their discretion apply such part of the annual income of the Trust funds as may not be required for such bursaries to augment the annual stipend or income of such Ministers of the Association of Irish Non-Subscribing Presbyterians as they shall consider most in need of financial assistance. '

**What the charity does:** The advancement of education,The advancement of religion

**How the charity works:** Education/training,Grant making,Religious activities

**Who the charity helps:** Adult training,Men,Women

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£4,401	£23,256	£0	0

## Trustees

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Name	Role	Appointed
David Kerr		
Rev Alister Bell		
Rev Lena Cockroft		
Rev Lynda Kane		
Trevor Agnew		
William Esler		

**NSPCI Student and Ministers Auxiliary Fund**

Northern Ireland - Charity number 105864

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# Accounts

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**Students and Ministers Auxiliary Fund (Non-Subscribing Presbyterian Church in Ireland)**

Vertical Account System

**Receipts and Payments Account for the Year Ended 31st December 2025**

Receipts	2024	Receipts	2025
<b>Investment Income:</b>		<b>Investment Income:</b>	
NS & I	£113	NS & I	£99
Smiths PLC	£68	Smiths PLC	£72
M & G	£1,800	M & G	£1,890
Bank Interest	£547	Bank Interest	£283
Congregational Donations	£1,745	Congregational Donations	£1,748
		N.I. Charity Fund	£309
<b>Total Income Received</b>	<b>£4,273</b>	<b>Total Income Received</b>	<b>£4,401</b>
<b>Payments</b>		<b>Payments</b>	
Bank Charges	£21	Bank Charges	£21
	£0	Elders Seminars x 2 (Venue Invoices)	£1,231
Lynda Kane Conference Expenses	£1,149	Guest Speaker's Fee and Expenses	£646
Binding of Accounts Ledger	£118	Dfc Investment	£15,000
Trustees Insurance	£166	Trustees Insurance	£166
	£0	Gavin Byrne G.A. Conference	£195
Gavin Byrne Unitarian College	£6,000	Gavin Byrne Unitarian College	£6,000
<b>Total Payments</b>	<b>£7,454</b>	<b>Total Payments</b>	<b>£23,259</b>
<b>Excess of Expenditure over Income</b>	<b>-£3,181</b>	<b>Excess of Expenditure over Income</b>	<b>£18,858</b>
<b>Represented By</b>		<b>Represented By</b>	
Balance at Bank 1st January 2024	£37,926.00	Balance at Bank 1st January 2025	£34,745.00
Balance as Bank 31st December 2024	£34,745.00	Balance as Bank 31st December 2025	£ 15,887.00
Balance	£42,199.00	Balance	£ 39,146.00
		Dfc Investment not regarded as loss.	
<b>Actual Decrease in S&amp;M Fund</b>	<b>£3,181</b>	<b>Actual Decrease in S&amp;M Fund</b>	<b>£3,858</b>

**Treasurers Certificate**

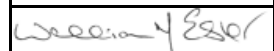
This Receipts and Payments Account has been prepared by me and includes all monetary transactions

Treasurer

Date: 08 January 2026

Printed name;

William M. Esler



**Examiner's Report**

We have audited the above Receipts and Payments account. In our opinion the account is correct and in accordance with the books, records and bank statements produced to us, which we have examined. We have verified the investments listed above.

Examiner:

Date: 08 January 2026

Printed name;

William Martin



**NSPCI Student and Ministers Auxiliary Fund**

Northern Ireland - Charity number 105864

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# Accounts

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**Students and Ministers Fund (Non-Subscribing Presbyterian Church in Ireland)**

Vertical Account System

**Receipts and Payments Account for the Year Ended 31st December 2024**

Receipts	2023	Receipts	2024
<b>Investment Income:</b>		<b>Investment Income:</b>	
NS & I	£91	NS & I	£113
Smiths PLC	£65	Smiths PLC	£68
M & G	£1,710	M & G	£1,800
Bank Interest	£391	Bank Interest	£547
Congregational Donations	£2,335	Congregational Donations	£1,745
<b>Total Income Received</b>	<b>£4,591</b>	<b>Total Income Received</b>	<b>£4,273</b>
<b>Payments</b>		<b>Payments</b>	
Bank Charges	£20	Bank Charges	£21
Lynda Kane Training Expences	£0	Lynda Kane Conference Expences	£1,149
		Treasurer's expences	£0
		Binding of Accounts Ledger	£118
		Trustees Insurance	£166
		Gavin Byrne Training Expences	£6,000
<b>Total Payments</b>	<b>£20</b>	<b>Total Payments</b>	<b>£7,454</b>
<b>Excess of Income over Expenditure</b>	<b>£4,571</b>	<b>Excess of Expenditure over Income</b>	<b>£3,181</b>
<b>Represented By</b>		<b>Represented By</b>	
Balance at Bank 1st January 2023	£33,355.00	Balance at Bank 1st January 2024	£37,926.00
Balance as Bank 31st December 2023	£37,926.00	Balance as Bank 31st December 2024	£34,745.00
Suspence Balance	£37,946.00	Suspence Balance	£42,199.00
<b>Actual Increase in S&amp;M Fund</b>	<b>£4,571</b>	<b>Actual Decrease in S&amp;M Fund</b>	<b>£3,181</b>

**Treasurers Certificate**

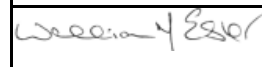
This Receipts and Payments Account has been prepared by me and includes all monetary transactions

Treasurer

Date: 08 January 2025

Printed name;

William M. Esler



**Examiner's Report**


We have audited the above Receipts and Payments account. In our opinion the account is correct and in accordance with the books, records and bank statements produced to us, which we have examined. We have verified the investments listed above.

Examiner:

Date: 08 February 2025

Printed name;

William Martin



**NSPCI Student and Ministers Auxiliary Fund**

Northern Ireland - Charity number 105864

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# Annual report

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## Students and Ministers Auxiliary Fund. (No. 1 Account)

17 Corran Manor,  
Larne,  
BT40 1BH  
Co. Antrim.  
Northern Ireland.  
United Kingdom.

The Trustees of the Students and Ministers Aux Fund remain the same as the last report and are looking forward to a proactive year throughout 2025.

The fund is actively assisting one student minister through his studies in the form of grants to pay for the Unitarian College course which he is presently undertaking.

The fund is further in the process of reorganising the module training for lay-preachers and is presently waiting to report to Synod on their positive progress.

A "get to know you" seminar for elders is to be held in a local hotel at the end of March in order that those from across the province and from further afield can get to meet not only the moderator and his team but members of other congregations in order to further to spread our liberal ethos to the world in general.

After careful consideration £15,000.00 has be invested with N.I. Charities to supplement other investments in order to assist in our income. A prudent reserve has been left to ensure all upcoming expenses can be dealt with.

On behalf of the SMAF

William M. Esler  
Treasurer and Trustee.

**Chairman:**  
**Rev. Brian Moodie.**  
[dromorens@gmail.com](mailto:dromorens@gmail.com)

**Secretary:**  
**Rev. Lynda Kane.**  
[lynda\\_vic@hotmail.com](mailto:lynda_vic@hotmail.com)

**Treasurer:**  
**William M. Esler Esq.**  
[william\\_esler@outlook.com](mailto:william_esler@outlook.com)

## **NSPCI Student and Ministers Auxiliary Fund**

Northern Ireland - Charity number 105864

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# **Annual return**

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## **Independent Examiners Report to the Students and Ministers Aux. Fund No. 1 A/C**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 1 to 2

### **Respective responsibilities of trustees and examiner:**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

### **It is my responsibility to:**

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9) of the charities Act.
- State whether particular matters have come to my attention.

### **Basis of independent examiner's report:**

- I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act.
- My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, it also included a consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.
- My role is to state whether any material matters have come to my attention giving me cause to believe:
  1. That accounting records were not kept in accordance with section 63 of the Charities Act
  2. That the accounts do not accord with those accounting records.
  3. That the accounts do not comply with the accounting requirements of the Charities Act.
  4. That there is no further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement.**

I have completed my examination and have no concerns in respect of the matters (1) to (4) above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Name:**

William Martin FCA

**Professional Qualification:**

Fellow of Chartered Accountants Ireland

**Address:**

13 Kenton Drive, Coleraine, Co. Londonderry, BT52 1NN

Date: 9<sup>th</sup> February 2025

A handwritten signature in black ink, appearing to read 'W Martin', with a large, sweeping flourish extending from the end of the name.

**NSPCI Student and Ministers Auxiliary Fund**

Northern Ireland - Charity number 105864

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# Accounts

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<b>Students and Ministers Fund (Non-Subscribing Presbyterian Church in Ireland)</b>			
Vertical Account System			
<b>Receipts and Payments Account for the Year Ended 31st December 2023</b>			
<b>Receipts</b>	<b>2022</b>	<b>Receipts</b>	<b>2023</b>
<b>Investment Income:</b>		<b>Investment Income:</b>	
NS & I	£24	NS & I	£91
Smiths PLC	£62	Smiths PLC	£65
M & G	£1,660	M & G	£1,710
Bank Interest	£39	Bank Interest	£391
Congregational Donations	£1,812	Congregational Donations	£2,335
Transferred from Closed No.2 A/C	£11,034		
<b>Total Income Received</b>	<b>£14,631</b>	<b>Total Income Received</b>	<b>£4,591</b>
<b>Payments</b>		<b>Payments</b>	
Bank Charges	£20	Bank Charges	£20
Lynda Kane Training Expences	£482	Lynda Kane Training Expences	£0
<b>Total Payments</b>	<b>£503</b>	<b>Total Payments</b>	<b>£20</b>
Excess of Expenditure over Income	<b>£14,128</b>	Excess of Expenditure over Income	<b>£4,571</b>
<b>Represented By</b>		<b>Represented By</b>	
Balance at Bank 1st January 2022	£19,226	Balance at Bank 1st January 2023	£33,355.00
Balance as Bank 31st December 2022	£33,355	Balance as Bank 31st December 2023	£37,926.00
Increase of Funds in No. 1 A/C	£14,129		
Less Transfer	£11,034		
<b>Actual Increase in S&amp;M Fund</b>	<b>£3,095</b>	<b>Actual Increase in S&amp;M Fund</b>	<b>£4,571</b>

*Walter Egan*

*Walter Egan*

**NSPCI Student and Ministers Auxiliary Fund**

Northern Ireland - Charity number 105864

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# Annual report

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## **Extracts From:**

**Minutes of meeting of CMC – 15/05/24**

**The meeting was held in Dromore NSPCI.**

**This represents the Trustees Report for 2023**

### **In attendance:**

Rev John Herron – Chair

Very Rev Robert McKee

Mr Dennis Aylmer

Rev Alister Bell

Rev Lynda Kane

Rev Brian Moodie

Rt Rev Lena Cockcroft

### **Apologies:**

Rev Dr Heather Walker

Mrs Mary Stewart

The meeting was opened in prayer by Rev John Herron.

- Rev Alister Bell proposed the minutes of the previous meeting in February & Mr Dennis Aylmer seconded.
- Members of the CMC were clarified, and it was agreed to forward minutes of this meeting to Rev Dr Walker & Mrs Mary Stewart. The option to co-opt others was affirmed.
- Rev Kane read a letter of resignation from Rev Roger McKee & the committee acknowledged his contributions & affirmed awareness of his current situation.

**Rev Herron provided an update regarding finances:**

- Accounts have been independently verified by Adrian Muir & sent to the Charities Commission for N.I. & response awaited.
- **(Insert 15/08/24) William Martin has re-examined the accounts and a second attempt has been made by W. Esler to ensure the 2023 accounts have been sent to the Charity Commission.**
- Current balance & investments clarified. Rev Herron explained he has been unable to get up-to-date info from 2 American based investments. He explained there is the potential to place all investments with M&G which may be more profitable.
- Expenses for attendance at GA by Rev Kane have been paid & Rev Herron acknowledged the detailed outline of expenditure provided.
- Rev Herron has submitted the CMC Synod report to the denominational clerk.

#### **Update on current training:**

- Rev Herron has received correspondence from Rev Bridget Spain regarding student Gavin Byrne. This included 2 references, namely Rev Dr Steers & Rev B Cockcroft. A letter has also been received from Rev Ant Howe from Unitarian college.
- This will be a 2yr course costing £12,000.
- Rt Rev L Cockcroft commended Gavin's magazine article on Easter and stated it had also been commended by rev Dr Steers.
- Approval for funding for Gavin's ministry training was unanimous.
- Gavin was formally accepted by Munster in February.

#### **CMC members:**

- Rev Herron will be stepping down as chair & treasurer at Synod. Very Rev McKee thanked Rev Herron for all his work, particularly in refining the financial affairs.
- Discussion re: possible treasurer replacements – Rev Kane to approach Cairncastle treasurer William (Billy ) Esler who she felt may be in a position to undertake the role. Rev Herron assured it was neither a difficult nor time consuming role & was agreeable to chat with Billy if required.
- Rev Moodie was suggested as the next chair & was willing to accept this role – Very Rev McKee agreed to propose at Synod.
- Rev Bell has a copy of the 2014 report to Synod which outlines the remit of CMC and will bring a copy to the next meeting.

Date of next meeting was set for Wednesday 9<sup>th</sup> October 2024@ 7pm in Dromore Church Hall.

Mr Dennis Aylmer offered a note of thanks to Rev Moodie for the hospitality & to Rev Herron for all his contribution to CMC.

Rev Herron closed the meeting in prayer.

Minutes proposed by:

Minutes seconded by:

Date:

## **NSPCI Student and Ministers Auxiliary Fund**

Northern Ireland - Charity number 105864

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# **Annual return**

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## **Independent Examiners Report to the Trustees of The Students and ministers Fund of the NSPCI**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 1 to 2

### **Respective responsibilities of trustees and examiner:**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

### **It is my responsibility to:**

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9) of the charities Act.
- State whether particular matters have come to my attention.

### **Basis of independent examiner's report:**

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**Independent examiner's statement.**

I have completed my examination and have no concerns in respect of the matters (1) to (4) above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Name:**

William Martin FCA

**Professional Qualification:**

Fellow of Chartered Accountants Ireland

**Address:**

13 Kenton Drive, Coleraine, Co. Londonderry, BT52 1NN

Date: 15<sup>th</sup> August 2024