

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104311

Details

Status	Received
Registered	2016-08-04
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
55 Kirkliston Park
Belfast
55 Kirkliston Park
Belfast
BT5 6ed
BT5 6ED

Phone 02890471989

Email hello@cooke.church

Website www.cooke.church

Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£266,939	£282,499	£-1,740	2

Trustees

Name	Role	Appointed
Dr Cecil Robert Hetherington		
Miss Janis Mcknight		
Mr Alan David Wilson		
Mr Brian Carson		
Mr David Mcwilliams		
Mr Harvey Glenn		
Mr Keith Savage		
Mrs Alison Allen		
Mrs Barbara Anne Taylor		
Mrs Carol Reynolds		
Mrs Elaine Macneill		
Mrs Hilary Brunt		
Mrs Janice Glenn		
Mrs Jean Patricia Emerson		
Mrs Margaret Wisoner		
Mrs Pamela Mcwilliams		
Mrs Stephanie Bennis		
Rev David Gray		

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104311

Accounts

CHARITY REGISTRATION NUMBER: NIC104311

**Cooke Centenary Congregation of the Presbyterian
Church in Ireland**

Unaudited Financial Statements

31 December 2024

Finegan Gibson Ltd
Chartered accountants
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Financial Statements

Year ended 31 December 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	Cooke Centenary Congregation of the Presbyterian Church in Ireland
Charity registration number	NIC104311
Principal office and registered office	216 Ormeau Road Belfast BT7 2 FY

The trustees

D McWilliams
Dr C Hetherington
K Savage
E MacNeill
M Wisoner
A Wilson
B Taylor
C Reynolds
P McWilliams
J McKnight
J Glenn
H Glenn
J Emerson
C Smith
H Brunt
S Bennis
A Allen
Rev D Gray
M Riddel (Resigned 5 April 2024)
B Carson (Appointed 18 February 2024)

Independent examiner Finegan Gibson Ltd

Small company provisions

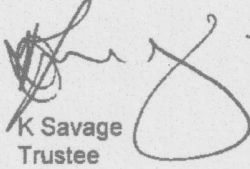
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

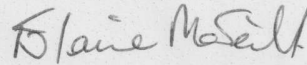
**Cooke Centenary Congregation of the Presbyterian Church in
Ireland**

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

The trustees' annual report was approved on 29 October 2025 and signed on behalf of the board of trustees by:


K Savage
Trustee


E MacNeill
Trustee

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Independent Examiner's Report to the Trustees of Cooke Centenary Congregation of the Presbyterian Church in Ireland

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Cooke Centenary Congregation of the Presbyterian Church in Ireland ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

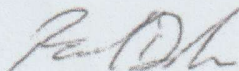
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Paul Dolan

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	125,257	85,765	211,022	172,307
Other trading activities	5	55,731	–	55,731	65,248
Investment income	6	–	186	186	154
Total income		<u>180,988</u>	<u>85,951</u>	<u>266,939</u>	<u>237,709</u>
Expenditure					
Expenditure on charitable activities	7,8	149,241	133,258	282,499	210,318
Total expenditure		<u>149,241</u>	<u>133,258</u>	<u>282,499</u>	<u>210,318</u>
Net (expenditure)/income		<u>31,747</u>	<u>(47,307)</u>	<u>(15,560)</u>	<u>27,391</u>
Transfers between funds		(34,350)	34,350	–	–
Net movement in funds		<u>(2,603)</u>	<u>(12,957)</u>	<u>(15,560)</u>	<u>27,391</u>
Reconciliation of funds					
Total funds brought forward		(22,654)	271,672	249,018	221,627
Total funds carried forward		<u>(25,257)</u>	<u>258,715</u>	<u>233,458</u>	<u>249,018</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		235,198	249,018
Creditors: amounts falling due within one year	12	1,740	—
Net current assets		<u>233,458</u>	<u>249,018</u>
Total assets less current liabilities		<u>233,458</u>	<u>249,018</u>
Net assets		<u>233,458</u>	<u>249,018</u>
Funds of the charity			
Restricted funds		255,715	271,672
Unrestricted funds		(22,257)	(22,654)
Total charity funds	14	<u>233,458</u>	<u>249,018</u>

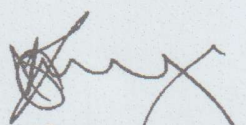
For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

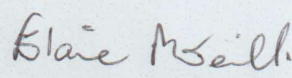
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2025, and are signed on behalf of the board by:


K Savage
Trustee


E MacNeill
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in Northern Ireland. The address of the registered office is 216 Ormeau Road, Belfast, BT7 2 FY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	21,040	65,965	87,005
Free Will Offering	90,762	–	90,762
Gift Aid Rebates	–	–	–
Fund Raising	13,455	–	13,455
Mission Income	–	6,738	6,738
Organisation Income	–	13,062	13,062
	<u>125,257</u>	<u>85,765</u>	<u>211,022</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	5,636	22,477	28,113
Free Will Offering	73,827	–	73,827
Gift Aid Rebates	13,492	–	13,492
Fund Raising	8,758	–	8,758
Mission Income	–	11,057	11,057
Organisation Income	–	37,060	37,060
	<u>101,713</u>	<u>70,594</u>	<u>172,307</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Property Letting Income	51,112	51,112	45,960	45,960
Other Income	4,619	4,619	19,288	19,288
	<u>55,731</u>	<u>55,731</u>	<u>65,248</u>	<u>65,248</u>

6. Investment income

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Bank interest	186	186	154	154
	<u>186</u>	<u>186</u>	<u>154</u>	<u>154</u>

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	147,501	133,258	280,759
Support costs	1,740	–	1,740
	<u>149,241</u>	<u>133,258</u>	<u>282,499</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	159,897	50,421	210,318
Support costs	–	–	–
	<u>159,897</u>	<u>50,421</u>	<u>210,318</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	280,759	–	280,759	210,318
Governance costs	–	1,740	1,740	–
	<u>280,759</u>	<u>1,740</u>	<u>282,499</u>	<u>210,318</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>–</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	37,765	35,966
Social security costs	3,956	4,702
Employer contributions to pension plans	9,064	8,632
Other employee benefits	630	904
	<u>51,415</u>	<u>50,204</u>

The average head count of employees during the year was 1 (2023: 1).

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

10. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No trustee received remuneration or reimbursement for expenses during the year. (2023: £Nil)

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,740</u>	<u>–</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,064 (2023: £8,632).

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	Transfers £	At 31 December r 2024 £
General funds	<u>(22,654)</u>	<u>180,988</u>	<u>(149,241)</u>	<u>(31,350)</u>	<u>(22,257)</u>

	At 1 January 20 23	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	<u>(29,718)</u>	<u>166,961</u>	<u>(159,897)</u>	<u>–</u>	<u>(22,654)</u>

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 20 24 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Restricted Congregational Property Funds	37,859	65,965	(96,398)	25,000	32,426
Restricted Congregational Missions and Charities Fund	2,564	6,738	(14,449)	6,350	1,203
Restricted Congregational Funds	126,768	186	–	–	126,954
Restricted Organisational Funds	104,481	13,062	(22,411)	–	95,132
	<u>271,672</u>	<u>85,951</u>	<u>(133,258)</u>	<u>31,350</u>	<u>255,715</u>

	At 1 January 20 23 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Restricted Congregational Property Funds	40,957	22,478	(25,576)	–	37,859
Restricted Congregational Missions and Charities Fund	2,514	11,057	(11,007)	–	2,564
Restricted Congregational Funds	126,615	153	–	–	126,768
Restricted Organisational Funds	81,259	37,060	(13,838)	–	104,481
	<u>251,345</u>	<u>70,748</u>	<u>(50,421)</u>	<u>–</u>	<u>271,672</u>

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	(20,517)	255,715	235,198
Creditors less than 1 year	(1,740)	—	(1,740)
Net assets	<u>(22,257)</u>	<u>255,715</u>	<u>233,458</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	(22,655)	271,673	249,018
Creditors less than 1 year	—	—	—
Net assets	<u>(22,655)</u>	<u>271,673</u>	<u>249,018</u>

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104311

Accounts

Receipts and payments accounts

For the period from	01/01/2023	To	31/12/2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
General	166,961		-	166,961	134,555
Property	-	22,478	-	22,478	17,414
Missions	-	11,057	-	11,057	12,824
Investment	-	153	-	153	28
Organisations	-	37,060	-	37,060	10,668
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A1 Sub total (Gross income for the Annual Return)	166,961	70,748	-	237,709	175,489
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
	-	-	-	-	-
	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	166,961	70,748	-	237,709	175,489
A3 Payments					
General	159,897	-	-	159,897	130,330
Property	-	25,576	-	25,576	28,575
Missions	-	11,007	-	11,007	10,310
Organisations	-	13,838	-	13,838	7,951
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A3 Sub total	159,897	50,421	-	210,318	177,166
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
	-	-	-	-	-
	-	-	-	-	-
A4 Sub total	-	-	-	-	-
Total payments	159,897	50,421	-	210,318	177,166
Net of receipts/(payments)	7,064	20,327	-	27,391	- 1,677
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	- 29,718	251,345	-	221,627	223,304
Cash funds this year end	- 22,654	271,672	-	249,018	221,627

Cooke Centenary Presbyterian Church - NIC104311

Period end date: 31/12/2023

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	General	- 22,654	-	-	- 22,654	- 29,718
	Property, Missions, Investments,	-	271,672	-	271,672	251,345
		-	-	-	-	-
	Total cash funds	- 22,654	271,672	-	249,018	221,627

(agree balances with receipts and payments account(s))

OK OK OK OK OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total		-	-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
	Total		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
	Total		-	-	-

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities				-	-
				-	-
				-	-
				-	-
	Total			-	-

Insurance Valuation of Fixed Assets

The Church, MacMillan Hall and Church Hall
Buildings £16,451,577
Contents (including the organ) £843,107

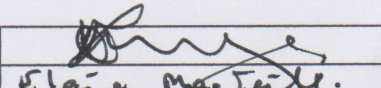
The Manse
Buildings £529,138

Signed by one or two Trustees on behalf of all the Trustees

Signature

Print Name

Date of approval


Elaine MacNeill

Keith Savage
Elaine MacNeill

7th October 2024
7th October 2024

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104311

Annual report

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

Trustees Annual Report for the year ended 31 December 2023

Registered Charity in Northern Ireland (NIC104311)

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Cooke Centenary congregation of the Presbyterian Church in Ireland
216 Ormeau Road, Belfast BT7 2FY

Registered Charity in Northern Ireland (NIC104311)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were -

Mrs A Allen	Mr D McWilliams
Mrs S Bennis	Mrs P McWilliams
Mrs H Brunt	Mrs C Reynolds
Mrs P Emerson	Mr M Riddel
Mr H Glenn	Mr K Savage
Mrs J Glenn	Mrs C Smith
Rev D Gray	Mrs B Taylor
Dr C Hetherington	Mr A Wilson
Mrs E MacNeill	Mrs M Wisoner
Miss J McKnight	

PRINCIPAL OFFICE BEARERS

Minister	Rev David Gray
Clerk of Session	Mrs Elaine MacNeill
Treasurer	Mr Keith Savage

INDEPENDENT EXAMINER

Mr Mark McGinley
80 Upper Dunmurry Lane
Belfast BT17 0PS

BANKERS

Ulster Bank
365-369 Ormeau Road
Belfast. Co Antrim. BT7 3GP

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

SOLICITORS

**King & Gowdy
298 Upper Newtownards Rd,
Belfast BT4 3EJ**

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Nine stated meetings of the Kirk session and 6 stated meetings of the Congregational Committee were held during 2023. There was also 1 meeting of Voting members of the Congregation.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Cooke Centenary congregation of the Presbyterian Church has been assigned to the South Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Cooke Centenary congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is by the grace of God to help people of all ages become fully devoted followers of Jesus Christ and to show God's love to the community of Ballynafeigh.

Our vision is, by the grace of God, to sustain and extend the Christian witness of Cooke in this community which is home to people from a diverse range of Christian denominations, other Religions, and those with no active faith, and to be an inclusive, welcoming community of Christ's people of all ages, which:

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation normally meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation has a wide range of organisations including:

- Little Cooke's & Bible class
- Presbyterian Women
- Model Railway Club
- Worship Group
- EPIC Kid's Club
- Genesis Youth Club
- Crochet Club
- Tots' Café
- Prayer Meetings
- Bible Study Groups

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at **11.00am**. Worship is led by musicians and singers who prepare music to lead Sunday morning worship and other special services throughout the year. Services are available online.

Morning worship is followed by an opportunity for the church family to enjoy fellowship together over refreshments and allows time to minister and pray with individuals.

Little Cookes, where children meet to learn of God's love for them in age-appropriate settings, continued each week during morning worship. Little Cooke's is led by a rota of leaders and teenage helpers.

A Bible Class with an average of 14 young people meet with the Minister & other leaders in the Church Manse each Sunday morning at 10am.

The Genesis youth group with an average of 12 young people meet each Sunday evening for a programme of activities, discussion, and prayer.

Two opportunities for congregational prayer are available each week, a virtual meeting is held each Tuesday evening, and an in-person group meet each Thursday morning.

A "Prayer Walking" initiative was launched in March 2023 which encouraged members from Cooke, and the other churches in Ballynafeigh, to pray blessings on the work of the many businesses, café's, schools, community centres etc that are based in the Ballynafeigh area.

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Two Groups meet fortnightly for Bible study on Sunday & Wednesday evenings.

Short, fortnightly services of worship were held with the residents of a local Nursing Home.

At 31 December 2023 there were **148** communicant members and **228** families connected with the congregation. The average weekly attendance at morning worship was **100**.

Pastoral care

We sought to comfort those who had been bereaved during 14 funeral services in 2023.

A Griefshare Course was held between March - June 2023 to provide support and encouragement to anyone touched by bereavement.

Members of the congregation who are unable to attend church due to sickness or age receive visits on a regular basis by the minister, elders, or a member of the congregational committee.

Flowers are delivered each Sunday, and gifts are also delivered at Christmas and Harvest time to members of the congregation who are ill or going through a difficult personal experience, as an expression of the care of their church family.

Quarterly Church magazines are delivered to all members to keep everyone updated with information about church activities.

Mission and outreach

The congregation has several local mission and outreach activities through which the congregation strives to meet some of the needs which have been identified in Ballynafeigh.

Cooke works with care providers, voluntary groups, and neighbouring congregations to support those most in need of help through the provision of food parcels from the Cooke Foodstore. Financial donations, and donations of food items, are provided by members of local congregations. Each food parcel will provide a family with sufficient provisions for several days until a source of regular income is achieved.

During 2023, an average of 10 parcels were prepared each week with donations also being given to support the International Meeting Point, Starling Collective and Women's Aid. Approximately 550 food parcels were provided during the year.

A new initiative was the availability of additional ambient and fresh food produce which was donated each Monday evening by several local large stores. This was displayed and freely

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

available to anyone each Tuesday morning from a “Big Blessing” Table which was positioned just outside Cooke Church on the front of the Ormeau Road. The “Big Blessing” Table has been well received by local residents and it’s visibility, has resulted in additional donations to the Foodstore initiative.

The congregation is actively involved in the work and witness of the Ballynafeigh Clergy Fellowship and Ormeau Churches Together (OCT). The Walk of Witness, which is an OCT initiative, is held each year on Good Friday. A service was held at the gates of the Ormeau Park which was well attended by many from the churches in Ballynafeigh and the wider area. Those attending processed back to Cooke Church for a service of readings, prayers and a time to reflect on the significance of Easter. Refreshments after the service were provided by OCT.

The Church railings were used to display the Easter message and 3 crosses were illuminated from a window in the church steeple to effectively convey an image of events on Good Friday to those passing on the Ormeau Road.

The annual Belfast City Marathon provided an opportunity for Cooke members to take part in this community event by serving refreshments on the Ormeau Road to those who lined the route to support the runners. The church building was available to provide toilet facilities or somewhere to rest or take shelter if required.

In August 2023 during a week-long “Summer Mission” we welcomed 96 primary school age children from the local community who had registered to attend. This was a very positive week with games, stories and craft activities which had no charge for attendance and which was enjoyed by all. Some families are now attending other church activities.

Tot’s Café each Tuesday morning provided a warm and welcoming space for babies and pre-school children and their carers. Numbers of those attending increased each week and we were pleased that they have now returned to pre-Covid levels.

The “EPIC” kid’s group, for primary school aged children continued throughout 2023. Adult leadership is supported by a team of youth from the congregation. An average of 20 children from the community, with no Cooke connection, attended each week to play games, hear a Bible story, do craftwork and enjoy a weekly tuck shop.

The Churches and other community venues in Ballynafeigh continued to work together to provide a warm space each day during the winter months where members of the community could come, have lunch, and enjoy meeting together. Cooke CosyHub was open each Tuesday between 12.30pm and 2pm and provided warm meals for between 30 - 45 between October & March 2024.

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

In December 2023 Women's Aid were particularly appreciative of the toys and gifts which were provided by the congregation to share our love and care for the families that they support.

The annual Carol service was augmented by a brass band and was well attended by members from the local community who enjoyed the festive refreshments.

Additional Christmas concerts by the "Ormeau Community Choir", the "Big Belfast Choir" and "Celtish" were also well attended and many from the community were welcomed into the church building to enjoy these evenings of Christmas music.

The annual church pantomime provides an opportunity for family entertainment, and we were pleased that this could be resumed after a 2 year break because of Coronavirus restrictions. The 2023 Cooke production of "Anthony & Cleopatra" was enjoyed and well supported by the congregation and local community.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal and any other special appeals. A retiring offering on Remembrance Sunday benefited the work of the Royal British Legion and a pancake breakfast was held in February 2023 to raise funds to support the appeal for the Turkey / Syria Earthquake. The congregation also provided financial support to 2 youth members who volunteered on overseas mission opportunities.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The minister and one of our elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June each year.

Property

Routine servicing and maintenance of the lift, fire extinguishers, fire alarm and electrical appliances continued, and other items of repair and replacement were undertaken.

Purpose built lockable cupboards were fitted in a room within the Church Hall to provide appropriate storage for ambient donations to the Cooke Foodstore.

The Church railings which border the Ormeau Road were sanded and repainted by a team of church members over the summer months.

Extensive work was required to expose and replace a split sewer at the back of the church building.

A room within the Church building received modernisation and the addition of soft furnishings to provide a comfortable meeting space for small groups.

The Entertainments Licence for the Church Hall was renewed.

Following the decision at the 2021 General Assembly that Presbytery Education Boards should cease to act as Holding Trustees for congregational properties, a congregational meeting was held and it was agreed, that the Presbyterian Church in Ireland Holding Trustee Company should be appointed as the new Trustee for all properties belonging to Cooke Centenary Church.

Organisations

In addition to the activities of the Organisations already detailed, the Cooke Crochet Group, Presbyterian Women, the Model Railway Group and "Brownies", a Guiding Organisation, continued to meet regularly in 2023.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment.

However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with, and support for, both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering, the Property Fund and the Mission Fund together with Gift Aid receipts on contributions. There were 125 contributors during the year. (134 in previous year 2022) donating a total of £122,207 (£109,596 in previous year 2022)

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Additional income is generated through various fund-raising activities, and from the payment of licence fees by groups who meet in our premises.

Total Income of the congregation during the year was £237,709 compared to £175,489 in the previous year 2022.

Total expenditure increased from £177,166 in 2022 to £210,318 in 2023.

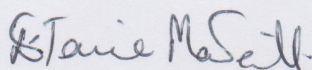
STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

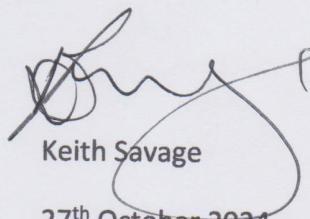
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Kirk Session at a meeting on 7th October 2024 and signed on its behalf by



Elaine MacNeill

27th October 2024



Keith Savage

27th October 2024

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104311

Annual return

Cooke Centenary Church

Independent Auditor's Report to the Members of Cooke Centenary Church

Year ended 31 December 2023

Opinion

I have audited the financial statements of Cooke Presbyterian Church (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. My audit work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my audit work, for this report, or for the opinions I have formed.

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Cooke Centenary Church

Independent Auditor's Report to the Members of Cooke Centenary Church

(continued)

Year ended 31 December 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, I have not identified material misstatements in the trustees' report.

I have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires me to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Cooke Centenary Church

Independent Auditor's Report to the Members of Cooke Centenary Church

(continued)

Year ended 31 December 2023

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during our audit.

80 Upper Dunmurry Lane
Belfast
BT17 OPS

Mark McGinley
Chartered accountant & statutory auditor

16 October 2024

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104311

Accounts

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2020

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
		£	£	£	£	£
Receipts						
Donations and legacies	2	80895	91248		172143	114342
Charitable activities	3	2935	1125		4060	9647
Other trading activities	4	29853	0		29853	38141
Investment Income	5	0	11		11	25
Other	6	2173	0		2173	3828
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		115856	92384		208240	165983
Payments						
Raising funds	7	8177	1343		9520	15512
Charitable activities	8	98653	41712		140365	129521
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		106830	43055		149885	145033
		-----	-----	-----	-----	-----
Net receipts / (payments)		9026	49329		58355	20950
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds		9026	49329		58355	20950
Funds brought forward		22014	80670		102684	85136
		-----	-----	-----	-----	-----
Funds carried forward	12	31040	129999		161039	106086
		=====	=====	=====	=====	=====

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2020**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	(100860)	83385		(17475)	(38424)
Net movement in funds	9026	49329		58355	20951
	-----	-----	-----	-----	-----
Bank and Cash at end of year	(91834)	132714		40880	(17473)
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				84629	56981
Bank Current Accounts				82660	45227
Cash in Hand					
				-----	-----
				167289	102208
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				12634	12623
Gift Aid receivable on donations					
Organisation Bank Accounts				154655	89585
				-----	-----
				167289	102208
				=====	=====
Liabilities					
Loans					
Current Acc Overdrawn					
Other					
				-----	-----
				167289	102208
				=====	=====

Approved by the Kirk Session at a meeting on 13th October 2021 and signed on its behalf by

[Name] *Staine MacSéall*
[Date] *24th October 2021*

[Name] 
[Date] *24th October 2021*

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2020**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Recorded giving:	69666	87361	0	157027	112110
Loose collections	333	0	0	333	1143
Donations and gifts	370	0	0	370	1170
Gift Aid	10526	3887	0	14413	16238
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	80895	91248	0	172143	130661
	-----	-----	-----	-----	-----

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2020

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Income from charitable activities	2935	1125	0	4060	31527
Fees from weddings and funerals	0	0	0	0	200
Fundraising events	2173	0	0	2173	7281
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	5108	1125	0	6233	38008
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Letting of premises	29853	0	0	29853	38141
	-----	-----	-----	-----	-----
	29853	0	0	29853	38141
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Deposit interest	0	0	0	0	0
General Investment Fund	11	0	0	11	25
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	11	0	0	11	25
	-----	-----	-----	-----	-----

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2020

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Insurance claims	-----	-----	-----	-----	-----
Other income	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
FWO envelopes	566	0	0	566	501
Fundraising events	7611	1343	0	8954	14594
	-----	-----	-----	-----	-----
	8177	1343	0	9520	15095
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
General Assembly Assessments	16327	0	0	16327	12509
Presbytery fees	995	0	0	995	859
Ministry and support staff costs	55679	0	0	55679	61324
Congregational running expenses	25652	32659	0	66487	60619
Donations to Missions and charities	0	9053	0	9053	9722
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	98653	41712	0	140365	145033
	-----	-----	-----	-----	-----

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2020

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 216 Ormeau Road, Belfast BT7 2FY and the associated fixtures, fittings, plant and machinery. These have an insurance value of £ 5,851,315

The congregation owns the Church Hall premises situated at 11 Park Road, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £ 1,662,083

The congregation owns the MacMillan Halls premises situated at 9 Park Road, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £ 1,265,147

The congregation owns a manse for the minister situated at 15 Park Road and associated fixtures, fittings and equipment. This has an insurance value of £ 397,948

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2020 £	2019 £
General Investment Fund	12634	12623
Property	0	0
Other investments	0	0
	-----	-----
	12634	12623
	-----	-----

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2020

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	22014	115856	(106830)	9026	0	31040
	-----	-----	-----	-----	-----	-----
	22014	115856	(106830)	9026	0	31040
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Account	27041	55045	(32659)	22386	0	49427
Missions Account	1094	7959	(9053)	(1094)	0	0
Gift Account	41140	28244	(16)	28228	0	69368
Organisations	2174	1125	(1327)	(202)	0	1972
Deposit Account	12623	11	0	11	0	12634
	-----	-----	-----	-----	-----	-----
	84072	92384	(43055)	49329	0	133401
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	106086	208240	(149885)	58355	0	164441
	-----	-----	-----	-----	-----	-----

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104311

Annual report

**COOKE CENTENARY CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2020**

Registered Charity in Northern Ireland (NIC104311)

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2020 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Cooke Centenary congregation of the Presbyterian Church in Ireland
216 Ormeau Road, Belfast BT7 2FY

Registered Charity in Northern Ireland (NIC104311)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were -

Mrs S Bennis	Mr D McWilliams
Mrs H Brunt	Mrs P McWilliams
Mrs J Corscadden	Mrs C Reynolds
Mrs P Emerson	Mr K Savage
Mr H Glenn	Mrs C Smith
Mrs J Glenn	Mrs B Taylor
Dr C Hetherington	Mr A Wilson
Mrs E MacNeill	Mrs M Wisoner
Miss J McKnight	

PRINCIPAL OFFICE BEARERS

Minister	Rev Morris Gault
Clerk of Session	Mrs Elaine MacNeill
Treasurer	Mr Keith Savage

INDEPENDENT EXAMINER

Mr Mark McGinley
80 Upper Dunmurry Lane
Belfast BT17 0PS

BANKERS

Ulster Bank
365-369 Ormeau Road
Belfast. Co Antrim. BT7 3GP

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

SOLICITORS

**King & Gowdy
298 Upper Newtownards Rd,
Belfast BT4 3EJ**

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held approximately 10 times each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Cooke Centenary congregation of the Presbyterian Church has been assigned to the South Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Cooke Centenary congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is by the grace of God to help people of all ages become fully devoted followers of Jesus Christ and to show God's love to the community of Ballynafeigh.

Our vision is, by the grace of God, to sustain and extend the Christian witness of Cooke in this community which is home to people from a diverse range of Christian denominations, other religions and those with no active faith and to be an inclusive, welcoming community of Christ's people of all ages, which:

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation normally meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation has a wide range of organisations including:

- Crèche, Sunday School & Bible class
- Presbyterian Women
- Model Railway Club
- Worship Group
- Genesis Youth Club
- Crochet Club
- Tots' Café
- Community lunch

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at **11.00am**. Worship is led by a pianist, guitarists and singers who meet each week to prepare music to lead Sunday morning worship and other special services throughout the year.

From March 2020 this rhythm of Church life changed due to the impact of the Coronavirus pandemic when meeting together in a church setting for public worship was no longer possible.

Sunday worship, including worship songs, prayers and sermons were pre-recorded and made available online through the Church website and Facebook. There were an average of 193 views each week.

A mid-week message was recorded each week from 25th March 2020 and made available through the channels above as an encouragement in difficult times. Easter reflections during Holy Week were similarly recorded. Church opened again in September under the required guidelines but services continued to be live streamed.

The usual activities of Creche, Sunday School and Bible Class, where our children and young people could meet to hear Bible stories and learn of God's love for them in age-appropriate settings, were suspended from March 2020. Age-appropriate recordings of stories with craft activities were available for primary school children during Advent and Lent.

In person meetings for youth on Sunday evenings and weekly Bible Studies were similarly suspended from March 2020 but some of these groups continued to meet virtually.

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

We sought to comfort those who had been bereaved during 8 funeral services in 2020.

At 31 December 2020 there were **156** communicant members and **241** families connected with the congregation. Before the suspension of services, the average weekly attendance at morning worship was **90**.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age previously received visits on a regular basis by the minister, elders or by one of the congregation's pastoral visitors. During the pandemic, pastoral care continued through regular telephone contact.

Mission and outreach

At a local level the congregation has several local mission and outreach activities in which the congregation strives to meet some of the needs which have been identified in Ballynafeigh. Cooke works with care providers, voluntary groups and neighbouring congregations to support those most in need of help through the provision of food parcels from the Cooke Foodstore. Each food parcel will provide a family with sufficient provisions for several days until a source of regular income is achieved.

Although food parcels were provided at the start of 2020, these ceased after April 2020 as local congregations did not meet and adequate food supplies could not be maintained. 59 hampers were provided between January and April 2020.

The Community lunch & Tot's Café ceased in March 2020 and due to restrictions were unable to resume in 2020.

The "Walk of Witness" on Good Friday which the congregation participates in with the other churches in the Ballynafeigh Clergy Fellowship was unable to take place due to Coronavirus restrictions on gatherings.

In December 2020 Women's Aid were particularly appreciative of the toys and gifts which were provided by the congregation to share our love and care for the families that they support.

The annual church pantomime was held in January 2020. It provides an opportunity for family entertainment and to welcome the community into our premises. Over the past 10 years the cast has grown to include many people from the community who were otherwise unconnected to Cooke. This event has become a much-loved part of our church outreach, providing an opportunity to build and develop relationships outside of normal

church activities and is enjoyed and well supported by the community.

COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal and any other special appeals.

Presbytery

The congregation was represented at the regular Virtual meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

The minister and one of our elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June each year. The General Assembly did not take place in 2020 because of Coronavirus restrictions on gatherings.

Property

Dry rot was discovered in a beam in the Church building in September 2020 which required immediate treatment to eradicate. Routine servicing and maintenance of fire and electrical appliances continued and an application was made to renew the Entertainments Licence for the Church Hall.

Organisations

The Cooke Crochet Group, Presbyterian Women, the Model Railway Group and the Guiding Organisations were unable to meet from March 2020 due to Coronavirus restrictions on gatherings.

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment.

However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 142 contributors during the year [161 in previous year, 2019] donating a total of £172,143 (£114,342 in previous year, 2019)

Total Income of the congregation during the year was £208,240 compared to £165,983.00 in the previous year. During 2020 there had been 8 deaths of members.

Total expenditure increased from £145,033.00 to £149,885

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Kirk Session at a meeting on 13th October 2021 and signed on its behalf by

[Name] *Elaine McSill*

[Date] *24th October 2021*

[Name] 

[Date] *24th October 2021*

Cooke Centenary Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104311

Annual return

Cooke Centenary Church

Independent Auditor's Report to the Members of Cooke Centenary Church

Year ended 31 December 2020

Opinion

I have audited the financial statements of Cooke Presbyterian Church (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. My audit work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my audit work, for this report, or for the opinions I have formed.

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Cooke Centenary Church

Independent Auditor's Report to the Members of Cooke Centenary Church

(continued)

Year ended 31 December 2020

Other information

The other information comprises the information included in the annual report, other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, I have not identified material misstatements in the trustees' report.

I have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires me to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Cooke Centenary Church

Independent Auditor's Report to the Members of Cooke Centenary Church

(continued)

Year ended 31 December 2020

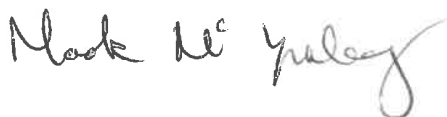
Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during our audit.



80 Upper Dunmurry Lane
Belfast
BT17 OPS

Mark McGinley
Chartered accountant & statutory auditor

21 July 2021