

**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
		£	£	£	£	£
<b>Receipts</b>						
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
		-----	-----	-----	-----	-----
<b>Sale of Investments</b>						
<b>Sale of fixed assets</b>						
<b>Loans Received</b>						
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		<b>115856</b>	<b>92384</b>		<b>208240</b>	<b>165983</b>
<b>Payments</b>						
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
		-----	-----	-----	-----	-----
<b>Purchase of Investments</b>						
<b>Purchase of fixed assets</b>						
<b>Loan Repayments</b>						
		-----	-----	-----	-----	-----
<b>Total Payments</b>		<b>106830</b>	<b>43055</b>		<b>149885</b>	<b>145033</b>
		-----	-----	-----	-----	-----
<b>Net receipts / (payments)</b>		<b>9026</b>	<b>49329</b>		<b>58355</b>	<b>20950</b>
<b>Transfers between funds</b>						
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		<b>9026</b>	<b>49329</b>		<b>58355</b>	<b>20950</b>
<b>Funds brought forward</b>		<b>22014</b>	<b>80670</b>		<b>102684</b>	<b>85136</b>
		-----	-----	-----	-----	-----
<b>Funds carried forward</b>	<b>12</b>	<b>31040</b>	<b>129999</b>		<b>161039</b>	<b>106086</b>
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**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
	£	£	£	£	£
<b>Funds Reconciliation</b>					
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)
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				84629	56981
Bank Current Accounts				82660	45227
Cash in Hand					
				-----	-----
				167289	102208
				=====	=====
<b>Other Assets</b>					
<b>Fixed Assets – Note 10</b>					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
<b>Investments – Note 11</b>				12634	12623
Gift Aid receivable on donations					
Organisation Bank Accounts				154655	89585
				-----	-----
				167289	102208
				=====	=====
<b>Liabilities</b>					
Loans					
Current Acc Overdrawn					
Other					
				-----	-----
				167289	102208
				=====	=====

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

[Name] *Staine MacSéall*  
[Date] *24<sup>th</sup> October 2021*

[Name]   
[Date] *24<sup>th</sup> 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Recorded giving:</b>	<b>69666</b>	<b>87361</b>	<b>0</b>	<b>157027</b>	<b>112110</b>
<b>Loose collections</b>	<b>333</b>	<b>0</b>	<b>0</b>	<b>333</b>	<b>1143</b>
<b>Donations and gifts</b>	<b>370</b>	<b>0</b>	<b>0</b>	<b>370</b>	<b>1170</b>
<b>Gift Aid</b>	<b>10526</b>	<b>3887</b>	<b>0</b>	<b>14413</b>	<b>16238</b>
<b>Legacies and bequest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	-----	-----	-----	-----	-----
	<b>80895</b>	<b>91248</b>	<b>0</b>	<b>172143</b>	<b>130661</b>
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**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2020**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>	<b>2935</b>	<b>1125</b>	<b>0</b>	<b>4060</b>	<b>31527</b>
<b>Fees from weddings and funerals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>
<b>Fundraising events</b>	<b>2173</b>	<b>0</b>	<b>0</b>	<b>2173</b>	<b>7281</b>
<b>Membership fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	-----	-----	-----	-----	-----
	<b>5108</b>	<b>1125</b>	<b>0</b>	<b>6233</b>	<b>38008</b>
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**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Letting of premises</b>	<b>29853</b>	<b>0</b>	<b>0</b>	<b>29853</b>	<b>38141</b>
	-----	-----	-----	-----	-----
	<b>29853</b>	<b>0</b>	<b>0</b>	<b>29853</b>	<b>38141</b>
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**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Deposit interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Investment Fund</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>25</b>
<b>Rents investment properties</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other investment income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	-----	-----	-----	-----	-----
	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>25</b>
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**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2020**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Insurance claims</b>	-----	-----	-----	-----	-----
<b>Other income</b>	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FWO envelopes</b>	<b>566</b>	<b>0</b>	<b>0</b>	<b>566</b>	<b>501</b>
<b>Fundraising events</b>	<b>7611</b>	<b>1343</b>	<b>0</b>	<b>8954</b>	<b>14594</b>
	-----	-----	-----	-----	-----
	<b>8177</b>	<b>1343</b>	<b>0</b>	<b>9520</b>	<b>15095</b>
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**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Assembly Assessments</b>	<b>16327</b>	<b>0</b>	<b>0</b>	<b>16327</b>	<b>12509</b>
<b>Presbytery fees</b>	<b>995</b>	<b>0</b>	<b>0</b>	<b>995</b>	<b>859</b>
<b>Ministry and support staff costs</b>	<b>55679</b>	<b>0</b>	<b>0</b>	<b>55679</b>	<b>61324</b>
<b>Congregational running expenses</b>	<b>25652</b>	<b>32659</b>	<b>0</b>	<b>66487</b>	<b>60619</b>
<b>Donations to Missions and charities</b>	<b>0</b>	<b>9053</b>	<b>0</b>	<b>9053</b>	<b>9722</b>
<b>Governance costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	-----	-----	-----	-----	-----
	<b>98653</b>	<b>41712</b>	<b>0</b>	<b>140365</b>	<b>145033</b>
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**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2020**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Investment properties expenses</b>	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**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.

	<b>2020 £</b>	<b>2019 £</b>
<b>General Investment Fund</b>	<b>12634</b>	<b>12623</b>
<b>Property</b>	<b>0</b>	<b>0</b>
<b>Other investments</b>	<b>0</b>	<b>0</b>
	-----	-----
	<b>12634</b>	<b>12623</b>
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**COOKE CENTENARY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2020**

**12. FUND BALANCES**

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