

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

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# Cooke Centenary Congregation of the Presbyterian Church in Ireland

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

Year ended 31 December 2024

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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

<b>Registered charity name</b>	Cooke Centenary Congregation of the Presbyterian Church in Ireland
<b>Charity registration number</b>	NIC104311
<b>Principal office and registered office</b>	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.

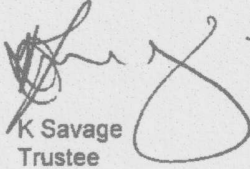
**Cooke Centenary Congregation of the Presbyterian Church in  
Ireland**

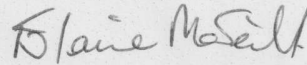
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2024**

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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

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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.

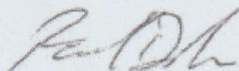
### Independent examiner's statement

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 £
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>180,988</u>	<u>85,951</u>	<u>266,939</u>	<u>237,709</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	149,241	133,258	282,499	210,318
<b>Total expenditure</b>		<u>149,241</u>	<u>133,258</u>	<u>282,499</u>	<u>210,318</u>
<b>Net (expenditure)/income</b>		<u>31,747</u>	<u>(47,307)</u>	<u>(15,560)</u>	<u>27,391</u>
Transfers between funds		(34,350)	34,350	–	–
<b>Net movement in funds</b>		<u>(2,603)</u>	<u>(12,957)</u>	<u>(15,560)</u>	<u>27,391</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(22,654)	271,672	249,018	221,627
<b>Total funds carried forward</b>		<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 £
<b>Current assets</b>			
Cash at bank and in hand		235,198	249,018
<b>Creditors: amounts falling due within one year</b>	12	1,740	—
<b>Net current assets</b>		<u>233,458</u>	<u>249,018</u>
<b>Total assets less current liabilities</b>		<u>233,458</u>	<u>249,018</u>
<b>Net assets</b>		<u>233,458</u>	<u>249,018</u>
<b>Funds of the charity</b>			
Restricted funds		255,715	271,672
Unrestricted funds		(22,257)	(22,654)
<b>Total charity funds</b>	14	<u>233,458</u>	<u>249,018</u>

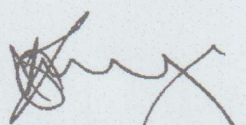
For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

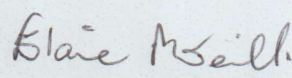
Directors' responsibilities:

- 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

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### 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

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#### 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

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#### 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 £
<b>Donations</b>			
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 £
<b>Donations</b>			
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

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#### 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

	<b>2024</b>	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

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### 15. Analysis of net assets between funds

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

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