

**THE COOKE ALMSHOUSE CHARITY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**HEPWORTH GRIFFITHS**  
**CHARTERED ACCOUNTANTS**

# **THE COOKE ALMSHOUSE CHARITY**

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## **THE COOKE ALMSHOUSE CHARITY** **INFORMATION**

### **Establishment of Registered Social Landlord**

The charity is registered under the Housing Act 1996 (Registration number A4153) and the Charities Act 2011 (Registration number 223340).

The Cooke Almshouse Charity was established by Brian Cooke Esq. under a Will dated 5 January 1661. The charity is regulated by a scheme of the Charity Commission.

<b>Trustees</b>	Mr Derek Foster	Chairman
	Mr Tony Sockett	Secretary
	Mrs Joan Simpson	
	Mrs Brenda Topham	
	Mr Charlie Hogarth	
	Mr Bruce Lewis	
	Mr Michael Amos	(appointed – 01/01/2020)
	Mrs Jackie Dusi	(appointed – 01/01/2020)

<b>Registered Address</b>	3 Rich Farm Close Arksey Doncaster South Yorkshire DN5 0SE
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<b>Solicitors</b>	Taylor Bracewell 17-23 Thorne Road Doncaster South Yorkshire DN1 2RP
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<b>Accountants</b>	Hepworth Griffiths Chartered Accountants 47/49 Grove Street Retford Nottinghamshire DN22 6LA
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**COOKE ALMSHOUSE CHARITY**  
Registered Charity Number 223340  
**ANNUAL REPORT FOR 2020**

The work of the Cooke Almshouse Trustees in 2020 was overshadowed by the Covid-19 virus which encompassed countries across the world, bringing to a halt for large periods of the year gatherings such as meetings and events. Traditionally the Trustees meet on the second Thursday on a bimonthly format in the Doncaster Council owned Marsh Lane Communal Hall in Arksey. In this respect, meetings were held in January and then on the 12<sup>th</sup> March just before the 'lock down' period introduced by the Government. No further meetings were held in 2020.

In keeping with the protocol for the appointment of the Chair and Trustees, Derek Foster was elected in November 2019 for the 2020 calendar year. Mike Amos was appointed as Vice-Chair to the Cooke Almshouse Charity for 2020.

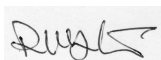
The Covid-19 pandemic may have affected the schedule of Trustees meetings, but the day-to-day management of the Charity and the welfare of residents has continued; the Secretary seeking the authorisation of the Chair as and when required.

At the January meeting the Trustees agreed to finance work required to refurbish the 'wet room' in properties 1 and 2 with the provision/replacement of shower, wash basin and toilet, further enhanced with tiled floor and wall. At the March meeting similar agreement was made to replace the toilet and wash basin in property number 3, and to provide cupboards above and below the wash basin. Later in the year, Chair's approval was given to the replacement of kitchen worktops and cupboards in number 4.

The Almshouses are close to open fields and there is an allotment to the rear of the properties. Whilst it has been known for vermin to gain entry into the Almshouse during winter periods, residents reported that there was evidence of rats gaining entry into the roof during the summer period. Pest control normally provided by Doncaster Council was brought to a halt by the pandemic, officers only dealing with external problems. The decision was taken to establish a one-year contract with a professional pest control company and bimonthly visits and investigation, together with sealing gaps in the rear elevation of the historical walls, and these actions appear to have solved the problem.

The challenges brought about by the restrictions associated with social distancing and gatherings resulted in the cancellation of the biannual Almshouse Open Day planned for June. This event has been useful in engaging with the local community, enhancing the relationship between residents and the on-site allotment gardeners, and raising funds. The Trustees hope that the challenges faced throughout 2020 will ease and that a degree of normality will secure the future of some form of celebration in 2021.

To close, I thank fellow Trustees, the Financial Manager and the Clerk to the Charity for their support and hope that 2021 will see a full return to meetings and ensure the on-going work of the Cooke Almshouse Charity.



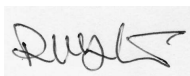
Signed ..... (Derek Foster – Chair of Trustees) Date : 18 June 2021

**THE COOKE ALMSHOUSE CHARITY**  
**STATEMENT OF THE BOARD'S RESPONSIBILITIES**

Registered Social Housing legislation requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Private Registered Provider (RP) of Social Housing and of the surplus or deficit for that period. In preparing these financial statements, the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable United Kingdom Accounting Standards and The Accounting Direction for Private Registered Providers of Social Housing 2012; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the RP will continue in business.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the RP and to enable it to ensure that the financial statements comply with The Housing and Regeneration Act 2008 and The Accounting Direction for Private Registered Providers of Social Housing 2012. It has general responsibility for taking reasonable steps to safeguard the assets of the RP and to prevent and detect fraud and other irregularities.



Trustee .....

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE COOKE ALMSHOUSE CHARITY**

We report on the accounts for the year ended 31 December 2020 which are set out on pages 5-14.

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

The charity's trustees consider that an audit is not required for this year under both section 144(2) of the Charities Act 2011 (the 2011 Act) and the Housing and Regeneration Act 2008 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

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

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently we do not express an audit opinion on the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and the Housing and Regeneration Act 2008; or
- to prepare accounts which accord with these accounting records have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


John A Hepworth ACA  
Hepworth Griffiths.  
Chartered Accountants  
47/49 Grove Street  
Retford, Notts.  
DN22 6LA  
Date: 18 June 2021

**THE COOKE ALMSHOUSE CHARITY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**YEAR ENDED 31 DECEMBER 2020**

	<u>Note</u>	<u>2020</u>	<u>2019</u>
<b>TURNOVER</b>		25,552	25,584
<b>OPERATING EXPENDITURE</b>			
Services	14	4,821	5,096
Management	15	3,738	3,482
Day to day maintenance	16	3,060	1,277
Cyclical maintenance		323	86
Empty property expenses		-	786
Refurbishment		-	-
Depreciation	9	<u>11,570</u>	<u>9,346</u>
		- 23,512	- 20,073
<b>OTHER INCOME</b>			
Amortisation of Government Grants		5,023	5,023
<b>OPERATING SURPLUS</b>	7	<u>7,063</u>	<u>10,534</u>
Interest Receivable and Similar Income	5	572	743
Other income		1,615	977
Interest Payable	6	<u>-</u>	<u>- 245</u>
<b>SURPLUS BEFORE TAX</b>		<u>9,250</u>	<u>12,009</u>
Taxation	8	<u>-</u>	<u>-</u>
<b>SURPLUS FOR THE YEAR</b>	page 8	<u><b>9,250</b></u>	<u><b>12,009</b></u>
Unrealised (Deficit)/Surplus on Revaluation of Fixed Asset Investments		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u><b>9,250</b></u>	<u><b>12,009</b></u>

The results relate wholly to housing activities, all of which are continuing.

The financial statements on page 5 to 14 were approved by the Board of Trustees on 18 June 2021 and signed on its behalf by:

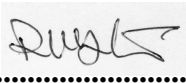

  
..... Trustee  
  
  
..... Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

**THE COOKE ALMSHOUSE CHARITY**  
**STATEMENT OF FINANCIAL POSITION**  
**YEAR ENDED 31 DECEMBER 2020**

	<b><u>Note</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	<b>9</b>	292,689	288,964
Investments	<b>10</b>	8,334	7,909
		<u>301,023</u>	<u>296,873</u>
<b>CURRENT ASSETS</b>			
Trade and Other Debtors	<b>11</b>	100	- 219
Cash and Cash Equivalents		60,147	61,102
		<u>60,247</u>	<u>60,883</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>12</b>	- 7,597	- 8,310
<b>NET CURRENT ASSETS</b>		<u>52,650</u>	<u>52,573</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		353,673	349,446
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>13</b>	- 140,631	- 145,654
<b>TOTAL NET ASSETS</b>		<u><b>213,042</b></u>	<u><b>203,792</b></u>
<b>RESERVES</b>			
Income and Expenditure Reserve	<b>page 8</b>	183,261	174,011
Designated reserves	<b>page 8</b>	9,781	9,781
Revaluation Reserve	<b>page 8</b>	20,000	20,000
<b>TOTAL RESERVES</b>		<u><b>213,042</b></u>	<u><b>203,792</b></u>

The Accounts were approved by the board and signed on its behalf on 18 June 2021.

  
..... **Trustee**  
  
..... **Trustee**

The notes on pages 9 to 14 form an integral part of these financial statements.



**THE COOKE ALMSHOUSE CHARITY**  
**STATEMENT OF CASH FLOW**  
**YEAR ENDED 31 DECEMBER 2020**

	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>14,193</b>	<b>17,052</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	- 425	- 413
Proceeds from Sale of Investments	-	-
Purchase of Equipment	- 15,295	-
Interest Receivable and Similar Income	572	743
	<b><u>- 15,148</u></b>	<b><u>330</u></b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Bank Loans	-	- 15,854
Interest Payable	-	245
	<b><u>-</u></b>	<b><u>- 16,099</u></b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>- 955</b>	<b>1,283</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINING OF YEAR</b>	<b><u>61,102</u></b>	<b><u>59,819</u></b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>60,147</u></b>	<b><u>61,102</u></b>

<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>		
Surplus for the Year	<b>9,250</b>	<b>12,009</b>
Adjustments for Non-Cash Items:		
Amortisation of Government Grants	- 5,023	- 5,023
Gain/(Loss) on Disposal of Fixed Asset Investments	-	-
Amounts Written Off/(Back To) Tangible Fixed Assets	11,570	9,346
Decrease/(Increase) in Trade and Other Debtors	- 319	81
Increase/(Decrease) in Trade and Other Creditors	- 713	1,137
Adjustments for Investing or Financing Activities:		
Interest Receivable and Similar Income	- 572	- 743
Interest Payable	-	245
	<b><u>14,193</u></b>	<b><u>17,052</u></b>

The notes on pages 9 to 14 form an integral part of these financial statements.

**THE COOKE ALMSHOUSE CHARITY**  
**STATEMENT OF CHANGES IN RESERVES**  
**YEAR ENDED 31 DECEMBER 2020**

	Income and Expenditure Reserve	Designated Reserve	Revaluation Reserve	Total
<b>Balance at 1 January 2020</b>				
As previously reported	174,011	9,781	20,000	203,792
Surplus from Statement of Comprehensive Income	9,250	-	-	9,250
Deficit in Year				
<b>Balance at 31 December 2020</b>	<b><u>183,261</u></b>	<b><u>9,781</u></b>	<b><u>20,000</u></b>	<b><u>213,042</u></b>

The income and expenditure account is an unrestricted fund which the trustees are free to use in accordance with the charitable objects.

The designated reserves fund consists of Cyclical repairs and maintenance (£4,351), Extra ordinary repairs (£2,180) and Other reserve (£3,250) which can be used in accordance with the objects of the charity.

The revaluation reserve relates solely to Freehold Agricultural Land.

The notes on pages 9 to 14 form an integral part of these financial statements.

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1 Principle Accounting Policies**

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom including Financial Reporting Standard 102 (FRS 102). They are based on the Statement of Recommended Practice for Registered Social Housing Providers 2014 and 2018 update and comply with The Accounting Direction for Private Registered Providers of Social Housing 2015.

The financial statements are prepared under the historical cost basis.

**1a Turnover**

Turnover represents maintenance contributions receivable.

**1b Housing Association Grant and Other Grants**

Housing association grant (HAG) is paid by the Housing Corporation to reduce the cost of development, together with grants from other bodies. Grants received are recognised in income on a systematic basis over the expected useful life of the asset to which they relate using the accrual model. HAG is repayable under certain circumstances, primarily following the sale of a property but will normally be restricted to net proceeds of sale.

**1c Depreciation**

**Housing properties:**

There is no record of the original cost of the properties and no value is attributed thereto. The housing properties cost relates to improvements carried out in 1999 and includes capitalised interest accrued during development. Housing properties are depreciated over their estimated lives of 50 years.

**Land:**

Agricultural land is included at Trustees valuation and is not depreciated.

**Other fixed assets:**

Depreciation is calculated so as to write off the cost of the fixed assets on a reducing balance basis over the expected useful economic lives of the assets concerned. The principal annual rate used for the purpose which is consistent with that of the previous years is:

Equipment	15% per annum
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**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1d Cyclical repairs and maintenance**

The Cooke Almshouse Charity has established a regular programme of cyclical repairs and maintenance. Costs are charged to the Revenue Account in the year in which they are incurred.

**1e Extraordinary repairs**

Costs of extraordinary repairs, unless representing improvement to the properties, are charged to the revenue account in the year in which they are incurred.

**1f Cyclical repairs and maintenance reserve**

This reserve represents amounts set aside for cyclical maintenance to meet costs in excess of budgeted expenditure for any year.

**1g Extraordinary repairs reserve**

This revenue reserve represents amounts set aside to carry out major repairs on housing properties.

**1h Capital equipment reserve**

This reserve represents amounts set aside to replace major capital items.

**1i Value Added Tax**

The Cooke Almshouse Charity is not registered for Value Added Tax. In these financial statements, where applicable, expenditure is shown inclusive of VAT.

**2 Trustees**

The Trustees are:

Mr Derek Foster	Chairman
Mr Tony Sockett	Secretary
Mrs Joan Simpson	
Mrs Brenda Topham	
Mr Charlie Hogarth	
Mr Bruce Lewis	
Mr Michael Amos	(appointed – 01/01/2020)
Mrs Jackie Dusi	(appointed – 01/01/2020)

**3 Employees**

There were no employees at 31 December 2020 (2019, nil).

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**4 Payments to committee members**

There were no payments to committee members during the year. (2019, nil)

**5 Interest receivable and similar income** **2020** **2019**

Bank interest	147	330
Income from listed investments	425	413
	<u>572</u>	<u>743</u>

**6 Interest payable** **2020** **2019**

On bank loans, overdrafts and other loans:		
Repayable by instalments	<u>-</u>	<u>245</u>

**7 Operating surplus** **2020** **2019**

*Operating surplus is stated after charging:*

Accountancy fees	2,400	2,290
Depreciation of tangible fixed assets	11,570	9,346

*And after crediting:*

Government grant amortisation	5,023	5,023
Field rent, wayleaves and donation	<u>1,615</u>	<u>977</u>

**8 Taxation and registration**

The Trust is a registered charity and is exempt from direct taxation.

The Charity is registered under the following acts:

Charities Act 2011	Registration number 223340
Housing and Regeneration Act 2008	Registration number A4153

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

9 Fixed assets	Housing	Non Housing		
	Freehold Properties	Freehold Agricultural Land	Equipment	Total
At 1 January 2020	443,710	20,000	12,907	476,617
Additions/disposal	-	-	15,295	15,295
At 31 December 2020	<u>443,710</u>	<u>20,000</u>	<u>28,202</u>	<u>491,912</u>
<b>Depreciation</b>				
At 1 January 2020	177,423	-	10,230	187,653
Charge for the year	8,874	-	2,696	11,570
At 31 December 2020	<u>186,297</u>	<u>-</u>	<u>12,926</u>	<u>199,223</u>
<b>Net Book Value</b>				
At 31 December 2020	<u>257,413</u>	<u>20,000</u>	<u>15,276</u>	<u>292,689</u>
At 31 December 2019	<u>266,287</u>	<u>20,000</u>	<u>2,677</u>	<u>288,964</u>

**10 Investments**

**Listed Investments**

National Association of Almshouses Common Investment Fund

**Accumulation  
Shares**

**Cost**

At 1 January 2020	7,909
Addition in the year	425
At 31 December 2020	<u>8,334</u>

**Net Book Amounts**

At 31 December 2020	<u>8,334</u>
At 31 December 2019	<u>7,909</u>

**Market Value**

At 31 December 2020	<u>10,593</u>
At 31 December 2019	<u>10,941</u>

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>11 Debtors</b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Arrears of WMC and services charges	(413)	(714)
Prepayments	513	495
	<u>100</u>	<u>(219)</u>
<b>12 Creditors: amounts falling due within one year</b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Bank loans and overdrafts	-	-
Government grant	5,023	5,023
Accruals and creditors	2,574	3,287
	<u>7,597</u>	<u>8,310</u>
<b>13 Creditors: amounts falling due after more than one year</b>		
	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>Government Grant</b>		
Deferred income	140,631	145,654
	<u>140,631</u>	<u>145,654</u>
<b>14 Services</b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Central control	1,278	1,198
Light and heat	368	449
Accountancy	2,400	2,290
Stationery and office supplies	22	50
Telephone	576	576
Travel expenses	101	294
Sundry expenses	76	239
	<u>4,821</u>	<u>5,096</u>
<b>15 Management</b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Management expenses	2,250	1,950
Insurance	1,009	1,055
Subscriptions	479	477
Bank charges	-	-
	<u>3,738</u>	<u>3,482</u>

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**16 Day to day repairs and maintenance** **2020** **2019**

Repairs and renewals	<u>3,060</u>	<u>1,277</u>
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**17 Capital commitments** **2020** **2019**

Contracted less certified	Nil	Nil
Authorised not contracted	<u>Nil</u>	<u>Nil</u>

**18 Contingent Liability**

There were no contingent liabilities at 31 December 2020. (2019, nil)

**19 Average weekly maintenance contributions** **2020** **2019**

Average for the year	<u>82</u>	<u>82</u>
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**20 Payments to creditors** **2020** **2019**

Average number of days between receipt and payment of purchase invoices	<u>10</u>	<u>14</u>
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**21 Public Benefit Entity**

The charity is a public benefit entity as defined in paragraph PBE 3.3A of FRS 102.