

**THE COOKE ALMSHOUSE CHARITY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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>	Bruce Lewis	Acting Chair
	Mr Tony Sockett	Secretary
	Mr Derek Foster	Chair (Deceased 1 December 2022)
	Mrs Joan Simpson	
	Mrs Brenda Topham	
	Clr. Charlie Hogarth	
	Mrs Jackie Dusi	
	Mr Christopher Clay	Appointed 12 May 2022

<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 2022**

In January, a substantial number of Ukrainian citizens fled from their homes to escape from the military attacks by the Russians. Families from countries across Europe offered home to Ukrainian refugees. The Cooke Almshouse Trustees made the decision to offer accommodation in property number 4 which had become vacant following the death of a resident and the decision of his wife to find alternative accommodation away from the Almshouse site. A local Arksey resident of Russian birth was identified as a suitable person to act as the 'designated friend' to any recruits. Noble as this decision was, there was no response to the offer made by the Trustees and property number 4 was subsequently advertised in the local community. The cottage is one of the two larger ones and designed more for a partnership. Following the organisation of arrangements for interviewing applicants, the home was eventually occupied by a local couple.

In between these periods of the year, the Trustees followed their pattern of bimonthly meetings and were pleased to welcome Anya Matthewson, the National Almshouse Association Regional Champion, to a meeting early in the New Year. It was a positive experience made more so by the fact that Anya was also an Almshouse Trustee in the City of York. Chris Clay joined the Trustees to replace Mike Amos and is a welcome addition. His experience of working with a wide cross section of the community will be of great benefit to the team.

2022 was Her Majesty Queen Elizabeth's Platinum Jubilee Year and to celebrate the occasion the Almshouse Charity Trustees organised an Open Day on the 2<sup>nd</sup> July. To mark the history and contribution made by the Cooke family to the village of Arksey, the open day was a three way partnership between the Old School Restaurant, All Saints Church and the Almshouses. All three locations have a lengthy historical association with the Cooke family. The construction of the Old School and the Almshouses was funded by the Cooke family, and the family vault is located in All Saints Church. Earlier annual reports have identified the contribution of Sir David Cooke, the 12<sup>th</sup> Baronet who played a major role in encouraging the refurbishment of the Almshouse site in the 1990's. Whilst not a resident of the local community, Sir David undertook the research of his family and requested that upon his death he be interred in the Cooke family vault. He passed away in 2017 leaving only daughters. Given that the hand down baronetcy could only be bequeathed to sons, Sir David negotiated prior to his death that it be passed to the Cooke-Yarborough family who were distant cousins and bygone residents in the former Campsmount Hall at Campsall. The 13<sup>th</sup> Baronet is Sir Anthony Cooke-Yarborough and resident in Oxfordshire.

The Open Day was a great success with the Old School grounds accommodating entertainment and face painting for children. All Saints Church was the musical setting for the Bentley Community Choir. The Almshouse site provided a display of old photographs and documents, and an opportunity to view the empty Almshouse. The old well from the 17<sup>th</sup> century and located in the allotment area of the site was supervised by the allotment users who also contributed prizes to the raffle and assisted with the viewing of the site. The Arksey SJA, under the leadership of Janet Havenhand, provided first aid. Almshouse residents joined in the fun and welcomed many visitors to the site.

A programme of the external painting was undertaken and minor repair work carried out on roof repairs. The site backs on to open fields and from time to time, rodents enter the allotment area and on rare occasions find a way into the loft of properties. The Trustees made a decision in 2022 to extend the contract made with Don Valley Pest Control to include setting traps and providing a six weekly examination of the allotments and the Almshouses.

Our oldest resident reached the age of 90 in the latter part of the year and named in the submission to the National Almshouse Association for her to be considered for a Christmas gift. The Trustees were encouraged to provide a similar gift to all residents with each receiving a voucher to be spent at the adjacent Old School restaurant. A voucher was similarly presented to Margaret Tarren, a resident of the village who has raised thousands of pounds for worthwhile causes including the defibrillator now located at the entrance to the Almshouses. Congratulations were extended to Margaret for being selected as the Citizen of the Year by St. Leger Homes, Doncaster.

Sadly the Chair to the Trustees, Derek Foster passed away at the beginning of December. His leadership and support for the residents will be difficult to match, and all associated with the Cooke Almshouse Charity say a huge thankyou for his contribution over many years. Deepest condolences were expressed to his wife and family.

Tony Sockett:

Secretary to the Cooke Almshouse Charity.

Date: 12 January 2023





**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 2022 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: 10 May 2023


**THE COOKE ALMSHOUSE CHARITY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**YEAR ENDED 31 DECEMBER 2022**

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<b>TURNOVER</b>		23,775	25,643
<b>OPERATING EXPENDITURE</b>			
Services	13	5,851	2,621
Management	14	4,011	3,829
Day to day maintenance	15	1,947	981
Cyclical maintenance	15	2,421	956
Empty property expenses		857	-
Refurbishment		-	-
Depreciation	8	<u>11,081 -</u>	<u>11,470 -</u>
		26,168	19,857
<b>OTHER INCOME</b>			
Amortisation of Government Grants		5,023	5,023
<b>OPERATING SURPLUS</b>	6	<u>2,630</u>	<u>10,809</u>
Interest Receivable and Similar Income	5	661	356
Other income		<u>1,413</u>	<u>2,287</u>
<b>SURPLUS BEFORE TAX</b>		<u>4,704</u>	<u>13,452</u>
Taxation	7	<u>-</u>	<u>-</u>
<b>SURPLUS FOR THE YEAR</b>		<u><u>4,704</u></u>	<u><u>13,452</u></u>
Unrealised (Deficit)/Surplus on Revaluation of Fixed Asset Investments		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u><u>4,704</u></u>	<u><u>13,452</u></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 11 May 2023 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 2022**

	<b><u>Note</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	8	272,167	283,248
Investments	9	9,011	8,683
		<u>281,178</u>	<u>291,931</u>
<b>CURRENT ASSETS</b>			
Trade and Other Debtors	10	- 2,414	84
Cash and Cash Equivalents		93,387	78,813
		<u>90,973</u>	<u>78,897</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	11	- 10,368	- 8,726
<b>NET CURRENT ASSETS</b>		<u>80,605</u>	<u>70,171</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		361,783	362,102
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			
	12	- 130,585	- 135,608
<b>TOTAL NET ASSETS</b>		<u>231,198</u>	<u>226,494</u>
<b>RESERVES</b>			
Income and Expenditure Reserve	Page 8	201,417	196,713
Designated Reserves	Page 8	9,781	9,781
Revaluation Reserve	Page 8	20,000	20,000
<b>TOTAL RESERVES</b>		<u>231,198</u>	<u>226,494</u>

The accounts were approved by the board and signed on its behalf on 11 May 2023

  
.....

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 2022**

	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>14,241</b>	<b>20,688</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	- 328	- 349
Proceeds from Sale of Investments	-	-
Purchase of Equipment	-	2,029
Interest Receivable and Similar Income	661	356
	<u>333</u>	<u>- 2,022</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>14,574</b>	<b>18,666</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>78,813</b>	<b>60,147</b>
	<u>93,387</u>	<u>78,813</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		
 <b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>		
Surplus for the Year	<b>4,704</b>	<b>13,452</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	11,081	11,470
Decrease/(Increase) in Trade and Other Debtors	2,498	16
Increase/(Decrease) in Trade and Other Creditors	1,642	1,129
Adjustments for Investing or Financing Activities:		
Interest Receivable and Similar Income	- 661	- 356
Interest Payable	-	-
	<u>14,241</u>	<u>20,688</u>

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 2022**

	Income and Expenditure Reserve	Designated Reserve	Revaluation Reserve	Total
<b>Balance at 1 January 2022</b>				
As previously reported	196,713	9,781	20,000	226,494
Surplus from Statement of Comprehensive Income	4,704	-	-	4,704
Deficit in Year				
<b>Balance at 31 December 2022</b>	<b>201,417</b>	<b>9,781</b>	<b>20,000</b>	<b>231,198</b>

This income and expenditure account is an unrestricted fund which the trustees are free to use in accordance with 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 2022**

**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 2022**

**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 Bruce Lowis	Acting Chair
Mr Tony Sockett	Secretary
Mr Derek Foster	Chairman (Deceased 1 December 2022)
Mrs Joan Simpson	
Mrs Brenda Topham	
Clr. Charlie Hogarth	
Mrs Jackie Dusi	
Mr Christopher Clay	Appointed 12 May 2022

**3 Employees**

There were no employees at 31 December 2022 (2021, nil).



**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4      Payments to committee members**

There were no payments to committee members during the year (2021, nil)

<b>5      Interest receivable and similar income</b>	<b>2022</b>	<b>2021</b>
Bank interest	333	7
Income from listed investments	328	349
	<u>661</u>	<u>356</u>

<b>6      Operating surplus</b>	<b>2022</b>	<b>2021</b>
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*Operating surplus is stated after charging:*

Accountancy Fees	2,640	2,520
Depreciation of tangible fixed assets	11,081	11,470

*And after crediting:*

Government Grant Amortisation	5,023	5,023
Field rent, wayleaves and donations	<u>1,413</u>	<u>2,287</u>

**7      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 2022**

8	Fixed Assets	Housing	Non Housing		TOTAL
		Freehold Properties	Freehold Agricultural Land	Equipment	Total
	At 1 January 2022	443,710	20,000	30,231	493,941
	Additions/Disposal	-	-	-	-
	At 31 December 2022	<u>443,710</u>	<u>20,000</u>	<u>30,231</u>	<u>493,941</u>
	<b>Depreciation</b>				
	At 1 January 2022	195,171	-	15,522	210,693
	Charge for the year	8,874	-	2,207	11,081
	At 31 December 2022	<u>204,045</u>	<u>-</u>	<u>17,729</u>	<u>221,774</u>
	<b>Net Book Value</b>				
	At 31 December 2022	<u>239,665</u>	<u>20,000</u>	<u>12,502</u>	<u>272,167</u>
	At 31 December 2021	<u>248,539</u>	<u>20,000</u>	<u>14,709</u>	<u>283,248</u>

9 **Investments**

**Listed Investments**

National Association of Almshouses Common Investment Fund

	Accumulation Shares
<b>Cost</b>	
At 1 January 2022	8,683
Additions in the year	<u>328</u>
At 31 December 2022	<u>9,011</u>
<b>Net Book Amounts</b>	
At 31 December 2022	<u>9,011</u>
At 31 December 2021	<u>8,683</u>
<b>Market Value</b>	
At 31 December 2022	<u>12,083</u>
At 31 December 2021	<u>11,988</u>

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>10</b>	<b>Debtors</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	Arrears of WMC	- 3,319	- 444
	Prepayments	905	528
		<u>- 2,414</u>	<u>84</u>
<b>11</b>	<b>Creditors: amounts falling due within one year</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Government grant	5,023	5,023
	Accruals and creditors	5,345	3,703
		<u>10,368</u>	<u>8,726</u>
<b>12</b>	<b>Creditors: amounts falling due after one year</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>Government Grant</b>		
	Deferred income	130,585	135,608
		<u>130,585</u>	<u>135,608</u>
<b>13</b>	<b>Services</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Central control	599	- 1,017
	Light and heat	494	419
	Accountancy	2,640	2,520
	Stationery and office supplies	50	-
	Telephone	480	576
	Travel expenses	140	101
	Sundry expenses	1,448	22
		<u>5,851</u>	<u>2,621</u>
<b>14</b>	<b>Management</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Management expenses	2,350	2,250
	Insurance	1,103	1,042
	Subscriptions	558	537
		<u>4,011</u>	<u>3,829</u>

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>15</b>	<b>Day to day repairs and maintenance</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	Repairs and renewals	1,947	981
	Cyclical maintenance	2,421	956
		<u>4,368</u>	<u>1,937</u>
<b>16</b>	<b>Capital commitments</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	Contracted less certified	Nil	Nil
	Authorised not contracted	Nil	Nil
<b>17</b>	<b>Contingent Liability</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	There were no contingent liabilities at 31 December 2022 (2021, nil)		
<b>18</b>	<b>Average weekly maintenance contributions</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	Average for the year	<u>82</u>	<u>82</u>
<b>19</b>	<b>Payments to Creditors</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	Average number of days between receipt and payment of purchase invoices	<u>7</u>	<u>9</u>
<b>20</b>	<b>Public Benefit Entity</b>		
	The charity is a public benefit entity as defined in paragraph PBE 3.3A of FRS 102.		