

CONTENTS

	Pages
Information	1
Board of Trustees Report	2
THE COOKE ALMSHOUSE CHARITY	3
FINANCIAL STATEMENTS	4
FOR THE YEAR ENDED 31 DECEMBER 2023	5
Statement of Financial Position	6
Statement of Cash Flow	7
Statement of Change in Reserves	8
Notes to the Financial Statements	9-14

THE COOKE ALMSHOUSE CHARITY

CONTENTS

Pages

1	Information
2	Board of Trustees Report
3	Statement of the Board's Responsibilities
4	Independent Examiner's Report
5	Statement of Comprehensive Income
6	Statement of Financial Position
7	Statement of Cash Flow
8	Statement of Change in Reserves
9-14	Notes to the Financial Statements

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.

Trustees

Bruce Lewis	Chair
Mr Tony Sockett	Secretary
Mrs Joan Simpson	
Mrs Brenda Topham	
Clr. Charlie Hogarth	
Mrs Jackie Dusi	
Mr Christopher Clay	(resigned 12/05/2023)
Mrs Kate Ford	(appointed 11/05/2023)

Registered Address

3 Rich Farm Close
Arksey
Doncaster
South Yorkshire
DN5 0SE

Solicitors

Taylor Bracewell
17-23 Thorne Road
Doncaster
South Yorkshire
DN1 2RP

Accountants

Hepworth Griffiths
Chartered Accountants
47/49 Grove Street
Retford
Nottinghamshire
DN22 6LA

COOKE ALMSHOUSE CHARITY

(Registered Charity No. 223340 – Almshouse Association Membership Number 1149)

ANNUAL REPORT FOR 2023

At the Annual General Meeting in May 2023, Bruce Lewis was appointed Chair of the Cooke Almshouse Charity following the death of the previous Chair in late 2022. Bruce has served as a Trustee for a few years and has a lengthy association with charitable organisations. At the January meeting the Trustees considered seeking a replacement Trustee and local Arksey resident Kate Ford was nominated and subsequently appointed.

The Almshouse site includes an allotment area which is used by a number of local people and in return, they maintain the Almshouse grassed areas. Their presence on site is also of value to residents who have additional people to socialise with. The Almshouse site and adjacent allotment is close to open fields, and periodically, vermin have entered the location seeking food. It has been known for vermin to also gain access into the loft areas of the Almshouses and since 2022 the Trustees have agreed to establish a contract with a Pest Control Manager. Site visits to the Almshouses and allotments are made every six weeks.

The Pest Control Officer was on site in early January, which was fortuitous. The Trustee Secretary to the Charity was also in attendance and found the entrance to the lounge area in one of the Almshouses partly blocked due to the resident falling over onto the floor behind the door. The Pest Control Officer assisted the Secretary in lifting the resident onto a chair and the emergency call-put pendant and telephone were used to call for medical help. An ambulance arrived within 30 minutes, and the resident taken to Doncaster Royal Infirmary. Some 12 months on, the resident is in a Care Home and supported by his family who reside locally and are registered with the Cooke Almshouse Charity.

The Chair and three other Trustees attended the Almshouse Association Seminar in Sheffield in March. Whilst the Cooke Almshouse Charity represents a small number of residents and properties, the content and context of the seminar agenda and the presentations made by visiting speakers have proved to be of interest and benefit throughout 2023.

Few as the number of residents and properties may be, it is of importance to ensure that the properties are occupied and that the respective needs of residents are upheld. The Trustees were faced with the challenge of a resident who, whilst paying weekly maintenance contributions and energy costs, did not take up the residency, choosing instead to reside with her "designated friend". The lengthy negotiations eventually resulted in the property becoming available for advertising in the village of Arksey and neighbouring Bentley. Three of the Trustees participated in the interviews and a new resident was appointed who is still of working age and is employed locally.

In terms of emergency call-out, the Almshouse Trustees have established a working arrangement with the City of Doncaster Council for a 24/7 telephone and pendant service. The Trustees make a financial contribution to each eligible resident for the land line rental cost, although residents are responsible for paying the actual call charges. With the advancement of the communication world, the Trustees are presently in conversation with Doncaster Council about the installation of digital call-out facilities.

The Annual General Meeting of the Charity was held in May, when the following appointments were made: Chair – Bruce Lewis; Vice-Chair – Chris Clay; Secretary – Tony Sockett; Trustees – Brenda Topham, Joan Simpson, Jackie Dusi and Kate Ford; City of Doncaster Representative – Charles Hogarth. Confirmation was given to the continued appointment of Janice Hepworth (Financial Manager) and Jackie Hopkins (Clerk). The AGM agenda also included reference to the geographical catchment area for residents and likewise the nomination of Trustees. In these respects, it was recognised that some past decisions associated with the priorities for both residents and Trustees were based on historic documents and the need for the Charity to remain solvent. Chris Clay later resigned as a Trustee for personal reasons.

The Cooke Almshouse Charity holds a number of historic documents, minutes and plans that pre-date the construction renovations undertaken in the 1990's. Doncaster Archives also has documents associated with the Cooke family detailing their presence and influence within the Arksey and Bentley communities. It was reported that Doncaster Archives is in a transition state, but it was considered appropriate to renew our association with the service.

Signed:



Bruce Lewis

Chair of the Cooke Almshouse Charity

Dated: 23 May 2024

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 2023 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.

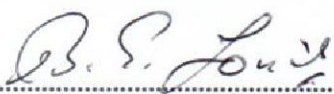
John A Hepworth ACA
Hepworth Griffiths.
Chartered Accountants
47/49 Grove Street
Retford, Notts.
DN22 6LA
Date: 23 May 2024

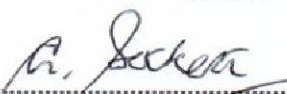
THE COOKE ALMSHOUSE CHARITY
STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED 31 DECEMBER 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
TURNOVER		24,875	23,775
OPERATING EXPENDITURE			
Services	13	4,943	5,851
Management	14	4,077	4,011
Day to day maintenance	15	6,039	1,947
Cyclical maintenance	15	1,474	2,421
Empty property expenses		559	857
Refurbishment		-	-
Depreciation	8	10,872 - 27,964	11,081 - 26,168
OTHER INCOME			
Amortisation of Government Grants		5,023	5,023
OPERATING SURPLUS	6	1,934	2,630
Interest Receivable and Similar Income	5	4,802	661
Other income		827	1,413
SURPLUS BEFORE TAX		7,563	4,704
Taxation	7	-	-
SURPLUS FOR THE YEAR		7,563	4,704
Unrealised (Deficit)/Surplus on Revaluation of Fixed Asset Investments		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		7,563	4,704

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 23 May 2024 and signed on its behalf by:

.....  Trustee


.....  Trustee

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

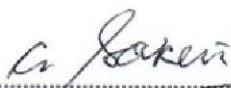
THE COOKE ALMSHOUSE CHARITY
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 31 DECEMBER 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
FIXED ASSETS			
Tangible Fixed Assets	8	262,929	272,167
Investments	9	9,501	9,011
		<u>272,430</u>	<u>281,178</u>
CURRENT ASSETS			
Trade and Other Debtors	10	2,119	2,414
Cash and Cash Equivalents		110,437	93,387
		<u>108,318</u>	<u>90,973</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	11	16,425	10,368
NET CURRENT ASSETS		<u>91,893</u>	<u>80,605</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		364,323	361,783
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	12	125,562	130,585
TOTAL NET ASSETS		<u>238,761</u>	<u>231,198</u>
RESERVES			
Income and Expenditure Reserve	Page 8	208,980	201,417
Designated Reserves	Page 8	9,781	9,781
Revaluation Reserve	Page 8	20,000	20,000
TOTAL RESERVES		<u>238,761</u>	<u>231,198</u>

The accounts were approved by the board and signed on its behalf on 23 May 2024


.....

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 2023

	<u>2023</u>	<u>2022</u>
NET CASH GENERATED FROM OPERATING ACTIVITIES	14,372	14,241
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investments	- 490	- 328
Proceeds from Sale of Investments	-	-
Purchase of Equipment	- 1,634	-
Interest Receivable and Similar Income	4,802	661
	<u>2,678</u>	<u>333</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	17,050	14,574
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	93,387	78,813
CASH AND CASH EQUIVALENTS AT END OF YEAR	110,437	93,387
NET CASH GENERATED FROM OPERATING ACTIVITIES		
Surplus for the Year	7,563	4,704
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	10,872	11,081
Decrease/(Increase) in Trade and Other Debtors	- 295	2,498
Increase/(Decrease) in Trade and Other Creditors	6,057	1,642
Adjustments for Investing or Financing Activities:		
Interest Receivable and Similar Income	- 4,802	- 661
Interest Payable	-	-
	<u>14,372</u>	<u>14,241</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 2023

	Income and Expenditure Reserve	Designated Reserve	Revaluation Reserve	Total
Balance at 1 January 2023				
As previously reported	201,417	9,781	20,000	231,198
Surplus from Statement of Comprehensive Income	7,563	-	-	7,563
Deficit in Year				
Balance at 31 December 2023	208,980	9,781	20,000	238,761

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 2023

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
-----------	---------------

THE COOKE ALMSHOUSE CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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	Chair
Mr Tony Sockett	Secretary
Mrs Joan Simpson	
Mrs Brenda Topham	
Clr. Charlie Hogarth	
Mrs Jackie Dusi	
Mr Christopher Clay	(resigned 12/05/2023)
Mrs Kate Ford	(appointed 11/05/2023)

3 Employees

There were no employees at 31 December 2023 (2022, nil).

THE COOKE ALMSHOUSE CHARITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Payments to committee members

There were no payments to committee members during the year (2022, nil)

5 Interest receivable and similar income	2023	2022
Bank interest	4,312	333
Income from listed investments	490	328
	4,802	661

6 Operating surplus

Operating surplus is stated after charging:

Accountancy Fees	2,760	2,640
Depreciation of tangible fixed assets	10,872	11,081

And after crediting:

Government Grant Amortisation	5,023	5,023
Field rent, wayleaves and donations	827	1,413

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 2023

8	Fixed Assets	Housing	Non Housing		TOTAL
			Freehold		
		Freehold Properties	Agricultural Land	Equipment	Total
	At 1 January 2023	443,710	20,000	30,231	493,941
	Additions/Disposal	-	-	1,634	1,634
	At 31 December 2023	443,710	20,000	31,865	495,575
	Depreciation				
	At 1 January 2023	204,045	-	17,729	221,774
	Charge for the year	8,874	-	1,998	10,872
	At 31 December 2023	212,919	-	19,727	232,646
	Net Book Value				
	At 31 December 2023	230,791	20,000	12,138	262,929
	At 31 December 2022	239,665	20,000	12,502	272,167

9 Investments

Listed Investments

National Association of Almshouses Common Investment Fund

	Accumulation Shares
Cost	
At 1 January 2023	9,011
Additions in the year	490
At 31 December 2023	9,501
Net Book Amounts	
At 31 December 2023	9,501
At 31 December 2022	9,011
Market Value	
At 31 December 2023	12,833
At 31 December 2022	12,083

THE COOKE ALMSHOUSE CHARITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10	Debtors	2023	2022
	Arrears of WMC	- 2,760	- 3,319
	Prepayments	641	905
		<u>- 2,119</u>	<u>- 2,414</u>
11	Creditors: amounts falling due within one year	2023	2022
	Government grant	5,023	5,023
	Accruals and creditors	11,402	5,345
		<u>16,425</u>	<u>10,368</u>
12	Creditors: amounts falling due after one year	2023	2022
	Government Grant		
	Deferred income	125,562	130,585
		<u>125,562</u>	<u>130,585</u>
13	Services	2023	2022
	Central control	599	599
	Light and heat	631	494
	Accountancy	2,760	2,640
	Stationery and office supplies	50	50
	Telephone	432	480
	Travel expenses	211	140
	Sundry expenses	260	1,448
		<u>4,943</u>	<u>5,851</u>
14	Management	2023	2022
	Management expenses	2,350	2,350
	Insurance	1,216	1,103
	Subscriptions	511	558
		<u>4,077</u>	<u>4,011</u>

THE COOKE ALMSHOUSE CHARITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15	Day to day repairs and maintenance	<u>2023</u>	<u>2022</u>
	Repairs and renewals	6,039	1,947
	Cyclical maintenance	1,474	2,421
		<u>7,513</u>	<u>4,368</u>
16	Capital commitments	<u>2023</u>	<u>2022</u>
	Contracted less certified	Nil	Nil
	Authorised not contracted	<u>Nil</u>	<u>Nil</u>
17	Contingent Liability		
	There were no contingent liabilities at 31 December 2023 (2022, nil)		
18	Average weekly maintenance contributions	<u>2023</u>	<u>2022</u>
	Average for the year	<u>82</u>	<u>82</u>
19	Payments to Creditors	<u>2023</u>	<u>2022</u>
	Average number of days between receipt and payment of purchase invoices	<u>7</u>	<u>7</u>
20	Public Benefit Entity		
	The charity is a public benefit entity as defined in paragraph PBE 3.3A of FRS 102.		