

**THE COOKE ALMSHOUSE CHARITY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**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.

**Trustees**

Mr Bruce Lowis	Chair
Mr Tony Sockett	Secretary
Mrs Joan Simpson	
Mrs Brenda Topham	resigned 07/02/2025
Clr. Charlie Hogarth	resigned 08/05/2025
Rebecca Booth	appointed 08/05/2025
Mrs Jackie Dusi	
Mrs Kate Ford	

**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 Number 223340)**  
**CHAIR'S ANNUAL REPORT FOR 2025**

In keeping with most organisations in the UK in 2025, the Almshouses had a year of peaks and troughs.

Financially the year ended with a surplus to Reserves of £7,472 (2024 : £7,620 ), most notably from an increase in Turnover of £1,964 (2025 : £25,501, 2024 : £23,537) together with zero Empty property expenses ( 2024: £2,620 ), partially offset by increased maintenance cost of £5,889 (2024: £3,727 ).

Following last year's retirement by the Council Elected Representative, Charlie Hogarth, a new Council Elected Representative, Rebecca Booth, has joined the trustees. Sadly, during the year Charlie Hogarth died and he will be sorely missed in his old constituency of Bentley. A collection organised by the family has provided funds which will be used to provide a suitable memorial. The Trustees need to fill the vacancy left by the retirement through ill health, of Mrs Brenda Topham, together with the announced retirement of the Secretary, Mr Tony Sockett. Tony has been a Trustee for over 20 years, as well as being a prominent figure in the local community, quite possibly most notably for his term of office as the Civic Mayor of Doncaster. It is hoped to fill both these vacancies in the early part of 2026.

This year has stabilised in respect of residency. Everyone continues to be settled into our community very well and the introduction of a Residents Representative at the committee meetings has proved a success. This input of information has enabled us to be pro-active rather than reactive and any problems can be " nipped in the bud " before they become significant. Sadly, a previous tenant who needed to leave to enter a Care Home to receive specialist care treatment, passed away there during the year.

An Almshouse Fete/Open Day/Flowerpot Festival to encourage village awareness was organised in the summer, with encouragement being given to all other groups in the village to participate. A successful day in every respect with sufficient funds being raised to make donations to the various voluntary organisations. The residents seemed to enjoy showing off their almshouses to the general public who were suitably impressed. The life-size flowerpot man with a speed camera continues to be effective.

Repairs and renewals were ongoing during the year as can be seen by the expenditure of £5,889 during the year, this being a mix of repairs and updating refurbishment. It is intended to continue, with further major refurbishment work on two of the almshouses during 2026.

The Trustees remain committed to the upkeep of the fabric of the buildings and especially to the happiness and wellbeing of the residents.



Bruce E Lewis  
Chairman  
14 May 2026



**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 2025 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.

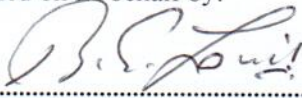
John A Hepworth ACA  
Hepworth Griffiths.  
Chartered Accountants  
47/49 Grove Street  
Retford, Notts.  
DN22 6LA  
Date: 14 May 2026

**THE COOKE ALMSHOUSE CHARITY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**YEAR ENDED 31 DECEMBER 2025**

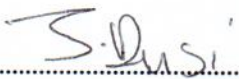
	<u>Note</u>	<u>2025</u>	<u>2024</u>
<b>TURNOVER</b>		25,501	23,537
<b>OPERATING EXPENDITURE</b>			
Services	13	5,207	5,763
Management	14	4,763	4,844
Day to day maintenance	15	1,715	2,325
Cyclical maintenance	15	4,174	1,402
Empty property expenses		-	2,620
Refurbishment		-	-
Depreciation	8	<u>13,222</u> -	<u>10,822</u> -
		29,081	27,776
<b>OTHER INCOME</b>			
Amortisation of Government Grants		5,023	5,023
<b>OPERATING SURPLUS</b>	6	<u>1,443</u>	<u>784</u>
Interest Receivable and Similar Income	5	4,292	5,558
Other income		<u>1,737</u>	<u>1,278</u>
<b>SURPLUS BEFORE TAX</b>		<u>7,472</u>	<u>7,620</u>
Taxation	7	<u>-</u>	<u>-</u>
<b>SURPLUS FOR THE YEAR</b>		<u><u>7,472</u></u>	<u><u>7,620</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>7,472</u></u>	<u><u>7,620</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 14 May 2026 and signed on its behalf by:

  
.....

Trustee

  
.....

Trustee

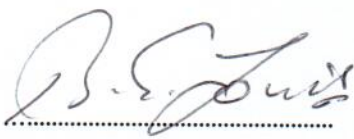
The notes on pages 9 to 14 form an integral part of these financial statements



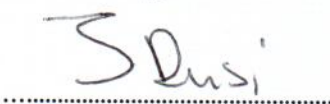
**THE COOKE ALMSHOUSE CHARITY**  
**STATEMENT OF FINANCIAL POSITION**  
**YEAR ENDED 31 DECEMBER 2025**

	<u>Note</u>	<u>2025</u>	<u>2024</u>
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	8	260,202	270,907
Investments	9	10,621	10,028
		<u>270,823</u>	<u>280,935</u>
<b>CURRENT ASSETS</b>			
Trade and Other Debtors	10	- 1,379	- 1,317
Cash and Cash Equivalents		108,485	100,686
		<u>107,106</u>	<u>99,369</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	11	- 8,560	- 13,384
<b>NET CURRENT ASSETS</b>		<u>98,546</u>	<u>85,985</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		369,369	366,920
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	12	- 115,516	- 120,539
<b>TOTAL NET ASSETS</b>		<u>253,853</u>	<u>246,381</u>
<b>RESERVES</b>			
Income and Expenditure Reserve	Page 8	224,072	216,600
Designated Reserves	Page 8	9,781	9,781
Revaluation Reserve	Page 8	20,000	20,000
<b>TOTAL RESERVES</b>		<u>253,853</u>	<u>246,381</u>

The accounts were approved by the board and signed on its behalf on 14 May 2026



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 2025**

	<u>2025</u>	<u>2024</u>
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>6,617</b>	<b>4,018</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	- 593	- 527
Proceeds from Sale of Investments	-	-
Purchase of Equipment	- 2,517	- 18,800
Interest Receivable and Similar Income	4,292	5,558
	<u>1,182</u>	<u>- 13,769</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>7,799</b>	<b>- 9,751</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>100,686</b>	<b>110,437</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u><b>108,485</b></u>	<u><b>100,686</b></u>
	-	
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>		
Surplus for the Year	<b>7,472</b>	<b>7,620</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	13,222	10,822
Decrease/(Increase) in Trade and Other Debtors	62	- 802
Increase/(Decrease) in Trade and Other Creditors	- 4,824	- 3,041
Adjustments for Investing or Financing Activities:		
Interest Receivable and Similar Income	- 4,292	- 5,558
Interest Payable	-	-
	<u><b>6,617</b></u>	<u><b>4,018</b></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 2025**

	Income and Expenditure Reserve	Designated Reserve	Revaluation Reserve	Total
<b>Balance at 1 January 2025</b>				
As previously reported	216,600	9,781	20,000	246,381
Surplus from Statement of Comprehensive Income	7,472	-	-	7,472
Deficit in Year				
<b>Balance at 31 December 2025</b>	<b>224,072</b>	<b>9,781</b>	<b>20,000</b>	<b>253,853</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 2025**

**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 2025**

**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 Lewis	Chair
Mr Tony Sockett	Secretary
Mrs Joan Simpson	
Mrs Brenda Topham	resigned 07/02/2025
Clr. Charlie Hogarth	resigned 08/05/2025
Rebecca Booth	appointed 08/05/2025
Mrs Jackie Dusi	
Mrs Kate Ford	

**3 Employees**

There were no employees at 31 December 2025 (2024, nil).



**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**4 Payments to committee members**

There were no payments to committee members during the year (2024, nil)

<b>5 Interest receivable and similar income</b>	<b>2025</b>	<b>2024</b>
Bank interest	3,698	5,031
Income from listed investments	594	527
	<u>4,292</u>	<u>5,558</u>

<b>6 Operating surplus</b>	<b>2025</b>	<b>2024</b>
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*Operating surplus is stated after charging:*

Accountancy Fees	3,180	2,940
Depreciation of tangible fixed assets	13,222	10,822

*And after crediting:*

Government Grant Amortisation	5,023	5,023
Field rent, wayleaves and donations	<u>1,064</u>	<u>777</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 2025**

8	Fixed Assets	Housing	Non Housing		TOTAL
		Freehold Properties	Freehold Agricultural Land	Equipment	Total
	At 1 January 2025	443,710	20,000	50,665	514,375
	Additions/Disposal	-	-	2,517	2,517
	At 31 December 2025	<u>443,710</u>	<u>20,000</u>	<u>53,182</u>	<u>516,892</u>
	<b>Depreciation</b>				
	At 1 January 2025	221,793	-	21,675	243,468
	Charge for the year	8,874	-	4,348	13,222
	At 31 December 2025	<u>230,667</u>	<u>-</u>	<u>26,023</u>	<u>256,690</u>
	<b>Net Book Value</b>				
	At 31 December 2025	<u>213,043</u>	<u>20,000</u>	<u>27,159</u>	<u>260,202</u>
	At 31 December 2024	<u>221,917</u>	<u>20,000</u>	<u>28,990</u>	<u>270,907</u>

9 **Investments**

**Listed Investments**

National Association of Almshouses Common Investment Fund

	Accumulation Shares
<b>Cost</b>	
At 1 January 2025	10,028
Additions in the year	593
At 31 December 2025	<u>10,621</u>
<b>Net Book Amounts</b>	
At 31 December 2025	<u>10,621</u>
At 31 December 2024	<u>10,028</u>
<b>Market Value</b>	
At 31 December 2025	<u>16,136</u>
At 31 December 2024	<u>13,862</u>

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

<b>10</b>	<b>Debtors</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Arrears of WMC	- 2,054	- 1,971
	Prepayments	675	654
		<u>- 1,379</u>	<u>- 1,317</u>
<b>11</b>	<b>Creditors: amounts falling due within one year</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Government grant	5,023	5,023
	Accruals and creditors	3,537	8,361
		<u>8,560</u>	<u>13,384</u>
<b>12</b>	<b>Creditors: amounts falling due after one year</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>Government Grant</b>		
	Deferred income	115,516	120,539
		<u>115,516</u>	<u>120,539</u>
<b>13</b>	<b>Services</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Central control	449	599
	Light and heat	520	464
	Accountancy	3,180	2,940
	Stationery and office supplies	-	51
	Telephone	36	264
	Travel expenses	140	135
	Sundry expenses	882	1,310
		<u>5,207</u>	<u>5,763</u>
<b>14</b>	<b>Management</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Management expenses	2,350	2,407
	Insurance	1,329	1,449
	Subscriptions	1,084	988
		<u>4,763</u>	<u>4,844</u>

**THE COOKE ALMSHOUSE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

<b>15</b>	<b>Day to day repairs and maintenance</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Repairs and renewals	1,715	2,325
	Cyclical maintenance	<u>4,174</u>	<u>1,402</u>
		<u>5,889</u>	<u>3,727</u>
<b>16</b>	<b>Capital commitments</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Contracted less certified	Nil	Nil
	Authorised not contracted	<u>Nil</u>	<u>Nil</u>
<b>17</b>	<b>Contingent Liability</b>		
	There were no contingent liabilities at 31 December 2025 (2024, nil)		
<b>18</b>	<b>Average weekly maintenance contributions</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Average for the year	<u>82</u>	<u>82</u>
<b>19</b>	<b>Payments to Creditors</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Average number of days between receipt and payment of purchase invoices	<u>7</u>	<u>7</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.		