

# ROOKHOW

England & Wales · Charity number 1188409

## Details

---

Other names	ROOK HOWE
Status	Registered
Legal form	CIO
Registered	2020-03-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Rook Howe Rusland Ulverston LA12 8LA
Phone	01229860231
Email	<a href="mailto:contactrookhow@gmail.com">contactrookhow@gmail.com</a>
Website	<a href="http://www.Rookhow.org.uk">www.Rookhow.org.uk</a>

## Activities

---

**Objects:** (1) THE FURTHERANCE OF THE GENERAL RELIGIOUS AND CHARITABLE PURPOSES OF THE RELIGIOUS SOCIETY OF FRIENDS (QUAKERS) IN BRITAIN (2) SUCH OTHER PURPOSES WHICH MAY BE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES.

**Activities:** Rookhow is a 300 year old Grade II\* listed Quaker Meeting House and Bunkbarn in the Rusland Valley, Cumbria. Our aim, as well as providing a gathering place for Quakers and accommodation especially for disadvantaged groups, is to be a local community resource as a venue for meetings and workshops. The surrounding ancient oak woodland is a valuable resource for learning and retreat.

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Disability, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£171,993	£272,176	-	-
2023-12-31	£214,945	£121,083	-	-
2022-12-31	£117,217	£150,210	-	-
2021-12-31	£194,919	£133,606	-	-
2020-12-31	£140,942	£72,375	-	-

## Trustees

Name	Role	Appointed
<b>Helen Bailey</b>	Chair	2020-03-09
Ann Velvor Brookes		2026-01-22
Anne Chapman		2021-09-16
Jean Sadler		2025-04-01
MARGARET REBECCA MARSDEN		2020-03-09
Peter Marston		2020-03-09
Rebecca Jane Seaton		2026-01-22
Roger Dillon		2025-01-01

**ROOKHOW**

England & Wales - Charity number 1188409

---

# Accounts

---

**ROOKHOW CIO  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**CONTENTS**

Charity Information	2
Report of the Trustees	3-10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14-19

## CHARITY INFORMATION

<b>Registration</b>	Charity Number: 1188409
<b>Board of Trustees</b>	<p>The following persons have served as members of the CIO during the period and up to the date of this report:</p> <p>Paul Andrews  Helen Bailey  Anne Chapman  Christine Gwyneth Hall Farthing  Margaret Rebecca Marsden  Peter Marston  Graham Whalley (until April 2024)</p>
<b>Registered Office</b>	Rusland, Ulverston, LA12 8LA
<b>Bankers</b>	<p>Charities Aid Foundation Bank (CAF)  25 Kings Hill Ave  Kings Hill  West Malling  Kent  ME19 4JQ</p> <p>Unity Trust Bank  PO Box 7193  Planetary Road  Willenhall  WV1 9DG</p>
<b>Insurers</b>	<p>Methodist Insurance PLC  St Ann's House, St Ann's Place  Manchester  M2 7LP  <i>For Buildings and Contents</i></p> <p>Ansvar Insurance, Ansvar House  St Leonards Road  Eastbourne  East Sussex  BN21 3UR  <i>For Employers and Public Liability</i></p>
<b>Independent Examiner</b>	<p>Joel Williams  1 Montrose Avenue  Stretford, Manchester, M32 9LN</p>

## INTRODUCTION

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 'Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Rookhow was founded as a Charitable Incorporated Organisation with a Constitution dated 9 March 2020.

2024 was a busy year for the CIO, seeing the culmination of a year-long project to upgrade the Bunkbarn, and the continuing success of the Retreat Away Fund and Rookhow-led activities in bringing new people to Rookhow. Thanks are due to our dedicated staff team, volunteers and supporters, our conservation building team, generous individuals and a wide range of funders, without whom none of this would have been possible.

Highlights of the year include:-

- Completion of the refurbishment of the Bunkbarn in time for Easter. This included a new kitchen, improved toilet and shower facilities, underfloor heating powered by an air source heat pump and a number of other energy efficient measures, along with new furniture and mattresses.
- Allocation of £13,909 through the Retreat Away Fund, enabling 344 people from 14 groups to stay at Rookhow who might not otherwise have been able to afford a residential stay. This is thanks to support from individuals, the three surrounding Area Meetings, and 5% of Rookhow's booking income.
- A pilot scheme, Together to Gather, arising from our Development Manager's time on the Journey of Hope programme, looking at how we might welcome, and work alongside our visitors in a more equitable way.
- Success in a collaborative bid to the Species Survival Fund, becoming part of the Northwest and Southwest Rainforest Restoration Project. This brings not only capital funding, but more importantly professional expertise to assist in the CIOs work to restore and improve the Woodland.

In addition, despite being closed for the first three months of the year the charity ended the year with a small financial surplus.

## OBJECTS

The Charity's objects are:

- 1) The furtherance of the general religious and charitable purpose of the Religious Society of Friends (Quakers) in Britain.
- 2) Such other purposes which may be charitable according to the law of England and Wales.

## **PURPOSE: *Connecting People; building community.***

- Rookhow was founded to gather together a scattered Quaker community. In this age when modern life can disconnect us from each other Rookhow continues to bring people together.
- Rookhow's work is built on the Quaker testimonies of equality, simplicity, truth, peace and sustainability.
- Rookhow believes that a healthy environment is essential for communities to thrive, and its protection and enhancement is integral to what we do.

## **OUR PLAN**

- Rookhow supports communities by offering a simple, safe place of retreat and spirituality.
- Rookhow supports communities with financial assistance to visit (via the Retreat Away Fund), for those who would otherwise not be able to do so.
- Rookhow supports the local Quaker Community through regular Meetings for Worship, gatherings, volunteering opportunities, residential weekends and events and by providing a channel for charitable work.
- Rookhow supports the local Rusland community by engagement and participation, and through being a welcoming presence in the valley.
- Rookhow uses the skills of our staff team and volunteers to undertake projects that aim to bring together scattered communities.
- Rookhow seeks to minimise its environmental impact and increase the ecological value of the site, particularly the woodland.

## **VALUES**

- Simplicity
- Inclusion and accessibility
- Outreach
- Nurturing of individuals, groups, and communities
- Respect for Quaker heritage and vision for the future
- Care for the natural environment
- Sustainability

## **SUCCESS INDICATORS**

Rookhow will be meeting our objectives if the following are met:

- We accommodate a diverse range of users (faith, gender, race, age, nationality, disability, sexuality etc)
- At least half of our bookings have a charitable purpose
- Rookhow continues to be a safe and reliable accommodation provider
- Rookhow plans for the future by continuing to develop our buildings, woodland and workforce in sustainable ways

## **GOVERNANCE**

Rookhow CIO is managed by its trustees, who are responsible for its governance and for the management of Rookhow, including its ancient woodland. The CIO holds the property at Rookhow under a lease from the freeholder, Swarthmoor (South West Cumbria) Area Quaker Meeting (acting through Friends Trusts Ltd as holding trustee). The current lease runs for seven years, from 11 April 2020 to 10 April 2027, and provides for a peppercorn rent.

Discussions were entered into with Swarthmoor Area Meeting Trustees mid way through the year, about the possibility of extending this lease by 21 years to ensure the continuation of the work being undertaken on the site. This was agreed in principle by Swarthmoor Area Meeting in September and it is hoped will be enacted during 2025.

## **Trustees serving during the period of this Report**

### ***Trustees Nominated by Area Meetings***

**Helen Bailey** (*until 31<sup>st</sup> Dec 2025*), Clerk to Trustees  
Swarthmoor (South West Cumbria) Area Meeting of the Religious Society of Friends

**Christine Gwyneth Hall Farthing** (*until 31<sup>st</sup> Dec 2025*)  
Lancashire Central & North Area Meeting

There continues to be a vacancy for a Trustee nominated by Kendal and Sedbergh Area Meeting. This is reviewed by their nominations committee on a regular basis.

### ***First Charity Trustees***

**Paul Andrews** (*until 31<sup>st</sup> March 2025*)

**Margaret Rebecca Marsden** (*until 31<sup>st</sup> Dec 2025*) Clerking Team

**Peter Marston** (*until 31<sup>st</sup> March 2028*)

### ***Appointed Trustees***

**Anne Chapman** (*until 30<sup>th</sup> Sept 2027*) Treasurer

**Graham Whalley** (*stood down March 2024*)

Trustees met ten times during the year, in person or on Zoom. In taking decisions Trustees had due regard to the CIO's responsibility to ensure the charity met its obligations to deliver public benefit.

An Annual Review was held in person on 29<sup>th</sup> March 2024, following Good Friday Meeting for Worship.

Subgroups continue to do much of the detailed work, bringing recommendations to Trustee meetings to enable decisions on more substantive issues.

### **Sub Groups**

**Finance:** Helen Bailey, Anne Chapman (Treasurer), Debbie Mace (Finance Officer), Sue Nicholls (Development Manager).

**Personnel:** Paul Andrews, Rebecca Marsden, Christine Hall Farthing, Ali Green.

**Retreat Away Fund:** Paul Andrews, Christine Hall Farthing, Pete Marston, Sue Nicholls (Development Manager), David Beuzeval.

**Bookings and Marketing:** Pete Marston, Toby Travis, Sue Nicholls (Development Manager).

**Safeguarding & Risk:** Pete Marston, Rebecca Marsden, Christine Hall Farthing, Sue Nicholls (Development Manager).

**Property:** Helen Bailey, Anne Chapman, Paul Crossley, Sue Nicholls (Development Manager).

**Spirituality:** Helen Bailey, Christine Hall Farthing, Caroline Stow, Suan Marston, Rex Ambler, Brec Seaton (from October 2024), Sue Nicholls (Development Manager).

**Woodland:** Helen Bailey, Pete Marston, Tim Nicholls, Paul Crossley, Marion Brown, Paul Bullimore (until September 2024) Edward Mills.

## **Staff & Contractors**

Development Manager (Part time) Sue Nicholls

Finance Officer (Part time) Debbie Mace

Cleaner (Part time) Harriet Baxter

Relief Cleaners (Part time – Contract of Service)

Work started during 2024 to consider the viability of employing a part time Assistant Development Worker. We hope to appoint someone early in 2025.

## **RISK MANAGEMENT**

Rookhow trustees recognise their duty to safeguard the building and the resources of the CIO against a range of risks, both internal and external. To oversee this aspect of work, a Safeguarding & Risk subgroup made up of three trustees and the Development Manager meets to ensure any issues are safely managed. This group completes risk assessments, reviews insurance, oversees the safeguarding policy and is responsible for health and safety in the CIO's operations. As part of responsible governance, Rookhow has drawn up policies on safeguarding of children and adults, lone working, privacy & data and equality. Any accidents are recorded in the accident book and incidents are reviewed for learning. A risk register is maintained, and mitigation of the identified issues reviewed regularly.

## **FINANCE**

The detailed accounts for the full year 2024 are presented alongside this report.

In the knowledge that the Bunkbarn (the main source of income for the Charity) would be closed until Easter 2024, the 2024 budget was set to achieve a small net surplus on Operational Activities. In the event, through the success of a campaign to increase use of the Meeting House for Quamping (camping on the Meeting House floor) over these months, and larger than expected receipts for events held during the year, this net surplus at the end of the year was slightly higher than budgeted.

Income from bookings was £57,614, 66% of which were charitable. Annual Occupancy remained at a healthy 60%, with 92% of weekends booked from March through to the end of December

Trading Income in 2024 only equated to 11.3% of total income and consequently the CIO is not liable for Corporation Tax.

Further restricted funds came in, in the early part of the year toward the Bunkbarn improvements. These included a grant from Ofgem toward the cost of the heat pump, funds from Swarthmoor Area Meeting toward the necessary upgrade to the electrics in the Bunkbarn, along with varying amounts from Britain Yearly Meeting, The Inlight Trust and Freda Scott Charitable Trust.

As in previous years it was agreed that £10k should be transferred to the Non Recurrent Maintenance Fund.

Retreat Away Funding continued to be split between a restricted fund made up of donations from the three Area Meetings (Swarthmoor, Kendal and Sedbergh, and Lancashire Central and North) and various individuals, and a designated fund made up of the 5% of bookings income set aside by the

CIO. This allowed £13,909 to be awarded during the year. At the end of the year the sum of these two reserves was £19,347 though some of this is committed to stays awarded, but not yet taken.

At the end of year, the charity's net assets totalled £94,374, against a starting balance of £194,557 due to the expenditure of funds restricted to the bunkbarn improvements.

### ***Reserves Statement.***

The Trustees have a number of designated funds within the Charity's reserves:

- **Running Costs Reserve** – equivalent to approximately 6 months running costs (£25,000) to meet outgoings in the event of unforeseen events curtailing the Charity's income.
- **Retreat Fund** - 5% of Rookhow's booking income (£ 2,881 in 2024) is put into this fund that, with the restricted Retreat Away Fund, enables disadvantaged groups to stay at Rookhow.
- **Historic Repairs and Maintenance Fund** – this was established in 2022 to complete necessary repairs and renovations to the Meeting House. At the end of 2024, £6,212 still remained in this fund as repairs to the slate hanging on the south wall of the Meeting House, which are time and temperature critical, have still to be carried out.
- **Non-Recurrent Maintenance Fund** – A further £10,000 was put into this fund in 2024. The Trustees plan to build this reserve to approximately £100,000 to cover the expected cost of re-roofing the Meeting House. In 2025 however circa £20k will be spent removing the cement render and mortar on the back wall of the Meeting House and replacing it with lime render to enable the wall to dry out. This should help reduce the damp in the Meeting Room.
- **Bunkbarn Improvements** – £7,708 of the opening balance of £57,398 remained in this fund at the end of 2024. This will pay for the replacement of the window bands and cills in early 2025.

Aside from these funds, the charity had £3,356 in general unrestricted reserves at the end of 2024.

### **SPIRITUAL LIFE OF ROOKHOW**

Rookhow continues to be an active part of the Spiritual Life of Swarthmoor Area (SW Cumbria) Quaker Meeting, who appoint the Elder. Meetings for Worship are held on the 1<sup>st</sup> Wednesday of the month at 7.30 pm, and on the 1<sup>st</sup> and 3<sup>rd</sup> Fridays of the month at 12.30pm. All three Meetings provide an opportunity for those who haven't experienced a Meeting for Worship to do so. In addition, there is a large gathering of Quakers from all three neighbouring Area Meetings for Meeting for Worship on Good Friday. Epilogue, a short period of quiet reflection on Zoom, continues fortnightly with Quakers and non Quakers joining from across the country.

In April a second Curious about Quakers weekend was held. This provided an opportunity to explore Quakerism for those already attending a Meeting for Worship or just curious to know more about Quakers and what they believe. Both the group who attended in 2023, and this year's group requested a follow on / development weekend and consideration has been given to running a Being Quaker, Doing Quaker weekend in 2025.

In addition two successful daytime events were run, a Quiet day in March, and Experiment with Light, a meditative practice based on 17<sup>th</sup> Century Quaker Insights, in July.

The Historic Open Days which began in May 2022 continued to provide visitors with the opportunity to view the site and learn more about Quakerism and the work of Rookhow today. Over 100 people visited over the course of the year, and were welcomed to the site by a team of dedicated volunteer guides.

A highlight of the year however was the solemnisation of a Quaker Marriage held in the Meeting House on the 20<sup>th</sup> October. We were grateful to Swarthmoor Area Meeting who agreed the Wedding could take place, Suan Marston our Registering Officer and Kathy Chandler, Elder from neighbouring Balrigg Meeting who shared the responsibility for upholding the Meeting with Rookhow's Elder Helen Bailey.

## **CHARITABLE WORK AND OUTREACH**

### ***Retreat Away Fund***

Initially set up in 2021 with a grant from the Quaker Mental Health Fund UK, the fund aims to enable groups who might not otherwise be able to, to stay at Rookhow. £13,909 was allocated in 2024 enabling 334 people from 14 groups to visit.

The groups who stayed were:-

*Cannock Chase Welcomes Refugees*

*Deen Centre (female black and brown support group, Pendle)*

*Drop Zone Youth Project (Barrow)*

*Lakes Malayalee Association (people from Kerala region of India living in Barrow)*

*Morecambe Bay Academy (work with complex young people)*

*Mosaic Outdoors (encouraging black & brown people into outdoor volunteering)*

*PERN (Penrith and Eden Refugee Network)*

*Sanctuary Cookalongs (Preston)*

*Springfield (domestic abuse support)*

*Vulture Club (Cleator Moor, creative activities)*

*Wise up Workshops (Morecambe) – 2 groups.*

*Woman up (dealing with addictions)*

*Worldies Official (encouraging marginalised women into the outdoors)*

Many of the participants spoke of the deep peace they felt at Rookhow, how they slept better and enjoyed time away from technology. Many spent time around the campfire, cooking together, focusing on their wellness, all having significant benefits for their mental health.

One youth group wrote how it had benefitted their participants: *“In ways you will never know, just to get out of their chaotic home lives and experience new things, make new connections and friendships. Building some self belief and resilience.”*

Groups were appreciative of the Bunkbarn improvements which made their stays more comfortable: *“We had a most wonderful time. We felt so welcome, the log burners gave a homely feel. The bunks were comfortable and rooms were warm. People really got some much needed health and wellbeing.”*

### ***Together to Gather.***

Together to Gather is a pilot, built on the learning from the Journey of Hope programme undertaken by our Development Manager in 2023/24. Identifying the imbalance in relationship between Rookhow as funder and the Retreat Away groups as recipients, opportunities were created to co-host activities, with Rookhow Volunteers and four visiting Retreat Away Groups. This provided the chance for simple human interactions between the parties based around sharing food or activities such as walking together or acting as the audience for a dramatic performance. One of the Rookhow volunteers wrote *“Definitely a way of enriching both parties involved and excellent Quaker outreach that doesn’t look like outreach but is just ‘letting our lives speak’.”* We will be looking at how this can be developed through 2025.

### **Events during the Year.**

A variety of other events took place during the year:-

The traditional Easter Gathering following on from Good Friday Meeting for Worship was well attended by families, as was the Restore, Nurture, Create weekend in October.

Building on the success of the Lanequest (bicycle orienteering) event in 2022 a further event was held during the summer raising £480 for the Retreat Away Fund.

Strengthening our links in the valley is important to Rookhow so along with supporting both the Spring and Summer Rusland Shows, Colton Parish Council have been invited to meet in the Meeting House one meeting a year.

Finally recognising the lovely acoustics offered by the Meeting House, two members of Propellor, a cross-genre music ensemble, offered a free concert to volunteers and supporters in November.

### **Volunteering & Links with other Charities and Organisations.**

Rookhow continues to work with organisations across Cumbria and Lancashire as it seeks to reach out to groups who might benefit from a stay at Rookhow. Volunteering opportunities are registered with both Cumbria and Lancashire Councils for Voluntary Service (CVS) to encourage more locals to join our valued and welcoming volunteer team.

Weekly Work parties are well attended and provide invaluable support in maintaining the site, particularly the grounds. The fortnightly Historic England Open Days attracted over 100 people to visit the site during the year, expertly shown round the buildings and Woodland by our dedicated Guides. To complement their work and assist when the site is busy a self guide leaflet was devised and has proved to be popular.

### **FACILITY IMPROVEMENTS**

The Bunkbarn Upgrade which started at the beginning of November 2023, was successfully completed by 29<sup>th</sup> March 2024, in time for the traditional Good Friday Meeting for Worship. A major feat by our conservation builders Stephen Grindrod Ltd as, as is always the case, unexpected things cropped up along the way. The work included a completely revamped toilet and washroom area, underfloor heating powered by an air source heat pump, new kitchen, new windows (including rain

sensors on the velux windows to guard against the unpredictable Lake District weather) and a host of other small energy efficiency and other improvements. Our volunteer team were key in clearing the building ready for action and in assembling new furniture, decorating and providing soft furnishings when the work was complete. The result is a warm welcoming space which many of our guests have commented on during the year.

Centrica, which helped fund the energy efficiency work through their Energy for Tomorrow fund chose to showcase the work carried out by inviting our local MP, Tim Farron to visit the site on the 19<sup>th</sup> April.

Alongside the work on the Bunkbarn, an electricity supply was connected to the Garage area, the hub of Volunteer Work parties. This enabled us to connect up a defibrillator which was kindly donated by NHS Charities Together.

### CARE OF THE WOODLAND

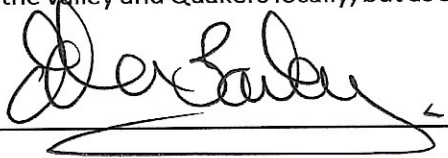
We were thrilled that through the persistence of Marion Brown, who serves on our Woodland Subgroup, Rookhow, along with three other Woodlands in the Rusland Valley were part of the successful bid to the Natural England Species Survival Fund led by Plant Life in conjunction with Cumbria Wildlife Trust. This brings not only some welcome capital to enable the regeneration of 5-6 hectares of Quaker Wood and neighbouring Glass Knott, but some very welcome expertise. A Bryophyte Survey undertaken in December identified 86 species, confirmed the presence of Atlantic Woodland indicator species including six species of conservation interest, two of which are Nationally Scarce.

We have been particularly fortunate in the appointment of a very enthusiastic Rainforest Officer Georgie Stephens who has led Rainforest Rapid Assessment Training Sessions for local volunteers, helped guide the regeneration work plan and is ensuring that any benefits are realised across all four woodlands.

### LOOKING TO THE FUTURE

2025 will see Rookhow's Tricentenary, and plans are in full swing to celebrate its place, not only in the history of the valley and Quakers locally, but as a beacon of Quaker outreach now and looking forward.

Signed: \_\_\_\_\_



Date: \_\_\_\_\_

17/4/25

Helen Bailey  
Chair of the Trustees



**ROOKHOW CIO**  
**A Charitable Incorporated Organisation - Reg. no 1188409**  
**Statement of Financial Activities**

For year ended 31 December 2024

		2024	2024	2024	2023
		<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
		<u>funds</u>	<u>funds</u>	<u>FUNDS</u>	<u>FUNDS</u>
<b>Income</b>	<b>NOTES</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income from donations	2	11,234	100,003	111,237	144,244
Income from charitable activities	3	38,160	0	38,160	49,785
Income from other trading activities	3	19,454	0	19,454	17,540
Investment income	4	3,142	0	3,142	3,376
<b>Total Income</b>		<u>71,990</u>	<u>100,003</u>	<u>171,993</u>	<u>214,945</u>
<b>Expenditure</b>					
Commercial trading operations	6	22,504	0	22,504	14,392
<i>Expenditure on charitable activities</i>	5	97,752	151,920	249,672	106,691
<b>Total expenditure</b>		<u>120,256</u>	<u>151,920</u>	<u>272,176</u>	<u>121,083</u>
<b>Net Income/(expenditure) and net movement in funds for the year</b>		<b>(48,266)</b>	<b>(51,917)</b>	<b>(100,183)</b>	93,862
<b>Transfers between funds</b>		9,367	<b>(9,367)</b>	<b>0</b>	0
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		117,422	77,135	<b>194,557</b>	100,695
<b>Total funds carried forward</b>		<u>78,523</u>	<u>15,851</u>	<u>94,374</u>	<u>194,557</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 14 to 19 form part of these accounts

**ROOKHOW CIO**  
**A Charitable Incorporated Organisation - Reg. no 1188409**  
**Balance Sheet as at 31 December 2024**

		2024		2023	
Notes	£	£	£	£	£
<b>Current Assets</b>					
Debtors	15	1,243		1,748	
Cash at bank		107,324		201,202	
<b>Total current assets</b>			<b>108,567</b>		<b>202,950</b>
<b>Current Liabilities</b>					
Creditors falling due within one year	16	14,193		8,393	
<b>Total current liabilities</b>			<b>14,193</b>		<b>8,393</b>
<b>Net Current assets</b>			<b>94,374</b>		<b>194,557</b>
<b>Total assets less current liabilities</b>			<b>94,374</b>		<b>194,557</b>
<b>The funds of the charity:</b>					
<u>Unrestricted funds</u>					
General unrestricted funds		3,356		5,446	
<u>Designated funds</u>					
Running costs reserve		25,000		25,000	
Retreat Fund		6,247		3,366	
Historic Repairs and Renovations		6,212		6,212	
Non-recurrent maintenance		30,000		20,000	
Bunkbarn renovations		7,708		57,398	
			<b>78,523</b>		<b>117,422</b>
<u>Restricted funds</u>					
			<b>15,851</b>		<b>77,135</b>
			<b>94,374</b>		<b>194,557</b>

These financial statements of Rookhow CIO registered number 1188409 were approved by the Board of Trustees and authorised for issue on 16 March 2025

They were signed on its behalf by

Signed:



Name: Anne Chapman

The notes on pages 14 to 19 form part of these accounts

**ROOKHOW CIO**  
**Notes to the accounts**

**1. ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements of the charity which is a public entity under FRS102 have been prepared in accordance with the Charities SORP (FRS 102) second edition 2019 'Accounting and Reporting by Charities: 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)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustees' annual report.

**e) Expenditure and irrecoverable VAT**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

**f) Fund accounting**

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**ROOKHOW CIO**  
**Notes to the accounts**

	2024 £	2024 £	2024 £	2023 £
<b>2. INCOME FROM DONATIONS</b>				
<u>Grants Received</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Bryan Lancaster Trust	0	300	300	0
Baywind Energy Community Trust	0	0	0	5,000
Britain Yearly Meeting	0	15,000	15,000	0
Centrica	0	43,285	43,285	43,285
Colton Parish Fund	0	0	0	188
Cumbria Community Foundation	0	2,000	2,000	2,359
Freda Scott Charitable Trust	0	4,500	4,500	0
Kendal and Sedbergh AM	0	3,000	3,000	2,000
Swarthmoor Area Meeting	0	10,080	10,080	2,000
Lancashire Central and North AM	0	5,000	5,000	5,000
Friends of the Lake District	0	0	0	500
The Hadfield Charitable Trust	0	0	0	5,000
Henry and Christine Armitage Burt Trust	0	0	0	7,000
Inlight Trust	0	7,000	7,000	0
John Ashlin Cutforth Charitable Trust	500	0	500	0
Rusland Community Fund	0	200	200	0
The Sir James Reckitt Charity	0	0	0	5,000
W F Southall Trust	0	0	0	10,000
William A Cadbury Trust	0	0	0	20,000
<u>Statutory grants</u>				
Ofgem	0	7,500	7,500	0
<u>Donations</u>				
General Donations	9,344	1,529	10,873	34,377
Gift Aid Receivable	1,390	129	1,519	2,535
Lanequest	0	480	480	0
	<u>11,234</u>	<u>100,003</u>	<u>111,237</u>	<u>144,244</u>

**3. INCOME AND CHARITABLE ACTIVITIES**

	<u>2024 Total</u>	<u>Trading</u>	<u>Charitable</u>
Income from bookings	£57,614	£19,454	£38,160
<b>% of bookings</b>	<b>100%</b>	<b>34%</b>	<b>66%</b>

The bookings income has been apportioned between trading and charitable activities. The latter comprise Quaker, educational and charitable community groups. All other bookings comprise trading activities. Costs of running the bunkbarn are allocated pro rata against charitable and trading income.

Trading income equates to 11.3 % of total income (2023 8%) and thus the charity is not liable to Corporation Tax on it.

All income from bookings is unrestricted.

Comparatives	<u>2023 Total</u>	<u>Trading</u>	<u>Charitable</u>
Income from bookings	£67,325	£17,540	£49,785
<b>% of bookings</b>	<b>100%</b>	<b>26%</b>	<b>74%</b>

All income from bookings is unrestricted.

	<u>2024</u>	<u>2023</u>
<b>4. INVESTMENT INCOME</b>	<b>£</b>	<b>£</b>
Deposit account interest	<u>3,142</u>	<u>3,376</u>

**ROOKHOW CIO**  
**Notes to the accounts**

5. EXPENDITURE ON CHARITABLE ACTIVITIES			2024	2023
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
Renovations and Restorations works (note 12)	49,690	151,281	200,971	60,116
Outdoor Provision	0	388	388	0
Staff travel and meetings	555	0	555	371
Journey of Hope travel and accommodation	504	0	504	2,272
Together to Gather costs	0	63	63	0
Together to Gather allocated salaries	0	186	186	0
Event costs	301	0	301	378
Volunteer activities and cost of Open Days	2,404	0	2,404	2,275
Other costs	156	2	158	429
Costs allocated to running the site and bunkbarn accommodation - charitable proportion (note 6)	44,142	0	44,142	40,850
	<b>97,752</b>	<b>151,920</b>	<b>249,672</b>	<b>106,691</b>
<b>6. SITE RUNNING COSTS</b>				
<b>To be apportioned between commercial and charitable activities</b>				
Staff costs (salaries and pension) - Note 7	35,001	0	35,001	29,405
Operating costs (cleaning/utilities/maintenance)	25,826	0	25,826	19,278
Woodland and grounds	2,234	0	2,234	1,239
Marketing costs	1,332	0	1,332	1,633
Support costs (note 10)	1,525	0	1,525	3,210
Governance costs (note 11)	728	0	728	477
	<b>66,646</b>	<b>0</b>	<b>66,646</b>	<b>55,242</b>
<b>APPORTIONMENT OF SITE RUNNING COSTS</b>				
Apportioned to Expenditure on Charitable activities (note 5)	44,142	0	44,142	40,850
Apportioned to Costs of raising funds - commercial trading operations	22,504	0	22,504	14,392
	<b>66,646</b>	<b>0</b>	<b>66,646</b>	<b>55,242</b>

See note 3 for % apportionment and definition of charitable activities

7. ANALYSIS OF STAFF COSTS			2024	2023
	£	£	£	£
Salaries	33,809	186	33,995	28,354
Employer's National Insurance Contributions	2,298	0	2,298	1,855
Less - Employment Allowance	(2,298)	0	(2,298)	(1,855)
Employer's pension contributions	1,192	0	1,192	1,051
	<b>35,001</b>	<b>186</b>	<b>35,187</b>	<b>29,405</b>

No employees received employee benefits exceeding £60,000 (2023 nil).

**8. STAFF NUMBERS**

The average monthly head count was three during the year - all part time (2023 - three, all part time)

**9. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the defined contribution scheme are included within support costs. The contributions for December 2024 were outstanding at the year end.

The designated money purchase plan is managed by People's Partnership. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**ROOKHOW CIO**  
**Notes to the accounts**

			<b>2024</b>	<b>2023</b>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
<b>10. SUPPORT COSTS</b>				
Accountancy fees and software	646	0	<b>646</b>	2,621
Bank and finance charges	612		<b>612</b>	589
Other professional support	267	0	<b>267</b>	0
	<b>1,525</b>	<b>0</b>	<b>1,525</b>	<b>3,210</b>

			£	£
<b>11. GOVERNANCE COSTS</b>				
Trustee expenses	528	0	<b>528</b>	277
Independent examiner fees	200	0	<b>200</b>	200
	<b>728</b>	<b>0</b>	<b>728</b>	<b>477</b>

			<b>2024</b>	<b>2023</b>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>12. RENOVATIONS AND RESTORATION WORK</b>				
Historic Repair and Renovation	0	0	<b>0</b>	5,041
Outdoor Provision	0	388	<b>388</b>	0
Bunk barn renovations	49,690	151,281	<b>200,971</b>	55,075
	<b>49,690</b>	<b>151,669</b>	<b>201,359</b>	<b>60,116</b>

	£	£
<b>13. NET OUTGOING RESOURCES</b>		
The Operating Surplus is stated after charging :-	<b>£</b>	<b>£</b>
Depreciation	<b>0</b>	0
Accountancy services	<b>0</b>	2,040
Independent Examiner Fees	<b>200</b>	200
Trustee Emoluments	<b>0</b>	0

One trustees received a total of £63 for travel expenses in 2024 (2023 - two received £167 in total).

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - Year to 31 December 2023**

<u>Income</u>	Note	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL 2023</u>
Income from Donations	2	10,587	133,657	144,244
Income from charitable activities	3	49,785	0	49,785
Income from other trading activities	3	17,540	0	17,540
Investment income	4	3,376	0	3,376
Total Income		<b>81,288</b>	<b>133,657</b>	<b>214,945</b>
<u>Expenditure</u>				
<i>Costs of raising funds</i>				
Commercial trading operations		14,392	0	14,392
<i>Expenditure on Charitable activities</i>		53,543	53,148	106,691
Total expenditure		<b>67,935</b>	<b>53,148</b>	<b>121,083</b>
Net Income/(Expenditure)		13,353	80,509	93,862
Transfers between funds		8,079	<b>(8,079)</b>	0
<u>RECONCILIATION OF FUNDS</u>				
Total funds brought forward		95,990	4,705	100,695
Total funds carried forward		<b>117,422</b>	<b>77,135</b>	<b>194,557</b>

**ROOKHOW CIO**  
**Notes to the accounts**

	2024	2023
<b>15. DEBTORS</b>	<b>£</b>	<b>£</b>
Trade debtors	<b>0</b>	543
Gift Aid Receivable	<b>1,243</b>	1,205
	<b>1,243</b>	<b>1,748</b>
 <b>16. CREDITORS</b>		
Advance booking fees	<b>10,570</b>	5,406
Trade Creditors and accruals	<b>3,623</b>	2,987
	<b>14,193</b>	<b>8,393</b>

	Balance at 31 December 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
<b>17. STATEMENT OF FUNDS</b>					
<u>Unrestricted funds</u>					
<u>Designated funds</u>					
General reserve for running costs	25,000	0	0	0	<b>25,000</b>
Retreat Fund	3,366	0	0	2,881	<b>6,247</b>
Historic Repairs and Renovations	6,212	0	0	0	<b>6,212</b>
Non-recurrent maintenance	20,000	0	0	10,000	<b>30,000</b>
Bunkbarn renovations	57,398	0	(49,690)	0	<b>7,708</b>
General unrestricted funds	5,446	71,990	(70,566)	(3,514)	<b>3,356</b>
	<b>117,422</b>	<b>71,990</b>	<b>(120,256)</b>	<b>9,367</b>	<b>78,523</b>
<u>Restricted funds</u>					
Outdoor provision	188	200	(388)	0	<b>0</b>
Retreat Away Fund	10,481	11,988	(2)	(9,367)	<b>13,100</b>
Hearing loop	0	2,000	0	0	<b>2,000</b>
Bunkbarn renovations	65,466	85,815	(151,281)	0	<b>0</b>
Peace and Reconciliation Fund	1,000	0	(249)	0	<b>751</b>
	<b>77,135</b>	<b>100,003</b>	<b>(151,920)</b>	<b>(9,367)</b>	<b>15,851</b>
 <b>TOTAL FUNDS</b>	<b>194,557</b>	<b>171,993</b>	<b>(272,176)</b>	<b>0</b>	<b>94,374</b>

**General unrestricted funds are available to be spent for any of the purposes of the charity.**

Designated funds have been set aside by the trustees to: -

- provide a reserve for **Running Costs** in the event of having to close the Bunkbarn
- provide funding to enable groups to stay at Rookhow (**Retreat Fund**). 5% of bookings income is put into this fund. There is also a restricted fund as noted below, which receives restricted grants and donations.
- complete the **Historic Repairs and Renovations** to the buildings that have been done over the past three years
- set aside money for future major **Non-recurrent Maintenance** work, such as re-roofing and replacement of render. The Trustees plan to build up this reserve to about £100,000 over the next five to ten years to meet the expected cost of re-roofing the Meeting House. The Trustees plan to spend circa £20,000 of this in 2025/26 on work to the external back wall of the Meeting House.
- contribute towards the planned major renovation work that started in 2023 to improve the heating and bathroom facilities in the Bunkbarn (**Bunkbarn renovations**)- also covered by Restricted Funds as below

**Restricted funds are given by donors for specific projects and will be spent in line with the donor wishes as follows:-**

Funds received for **outdoor provision** have been spent on a new tarpaulin for use in the woodland.

The **Retreat Away Fund** is set up to allow groups, who may not be able to cover the cost themselves, to stay at Rookhow. Grants and restricted donations have been received for this fund. The transfer between funds of £9,367 represents the notional income from bookings taken up in the period by those groups. Part of the balance of the fund has been allocated to other groups and will be transferred to general funds as the bookings happen. The rest will be allocated to more groups early in 2025.

The funding from Cumbria Community Foundation for a **hearing loop** in the Meeting Room will be spent in 2025.

**Peace and Reconciliation fund** - An individual donated money towards work at Rookhow arising from the Journey of Hope programme. Some funds have been spent on the Together To Gather activities.

Restricted funds for **Bunkbarn Renovations** were spent on completing the work started in 2023. The total spent over two years amounted to £256,046.

**ROOKHOW CIO**  
**Notes to the accounts**

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Cash at bank and in hand	16,938	75,167	15,219	107,324
Other net assets /(liabilities)	<b>(13,582)</b>	0	632	<b>(12,950)</b>
	<u>3,356</u>	<u>75,167</u>	<u>15,851</u>	<u>94,374</u>

**19. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**20. CONTINGENT LIABILITIES**

The charity had no material contingent liabilities at 31 December 2024 (2023 none).

**21. RELATED PARTIES**

A total of £1,110 was received from trustees in donations (2023 £660).

**ROOKHOW**

England & Wales - Charity number 1188409

---

# Accounts

---

**ROOKHOW CIO**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**CONTENTS**

Charity Information	2
Report of the Trustees	3-9
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14-19

## CHARITY INFORMATION

<b>Registration</b>	Charity Number: 1188409
<b>Board of Trustees</b>	<p>The following persons have served as members of the CIO during the period and up to the date of this report:</p> <p>Paul Andrews  Helen Bailey  Catherine Andrea Betoïn (until February 2023)  Anne Chapman  Christine Gwyneth Hall Farthing  Margaret Rebecca Marsden  Peter Marston  Graham Whalley</p>
<b>Registered Office</b>	Rusland, Ulverston, LA12 8LA
<b>Bankers</b>	<p>Charities Aid Foundation Bank (CAF)  25 Kings Hill Ave  Kings Hill  West Malling  Kent  ME19 4JQ</p> <p>Unity Trust Bank  PO Box 7193  Planetary Road  Willenhall  WV1 9DG</p>
<b>Insurers</b>	<p>Methodist Insurance PLC  St Ann's House, St Ann's Place  Manchester  M2 7LP  <i>For Buildings and Contents</i></p> <p>Ansvar Insurance, Ansvar House  St Leonards Road  Eastbourne  East Sussex  BN21 3UR  <i>For Employers and Public Liability</i></p>
<b>Independent Examiner</b>	Joel Williams 1 Montrose Avenue Stretford, Manchester, M32 9LN

## **INTRODUCTION**

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 'Accounting and Reporting by Charities: 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)(effective 1 January 2019).

Rookhow was founded as a Charitable Incorporated Organisation with a Constitution dated 9 March 2020.

2023 was another busy year for the CIO. Thanks are due once again, to our dedicated staff team, volunteers and supporters, our conservation building team, several incredibly generous individuals and a variety of funders, without whom nothing we achieved would have been possible.

Highlights of the year include:-

- The Retreat Away Fund went from strength to strength with 20 groups and 337 individuals benefitting from time at Rookhow. This is thanks to support from individuals, the three surrounding Area Meetings, and 5% of Rookhow's booking income.
- Looking ahead to Rookhow's tricentenary in 2025, our Development Manager was accepted onto the Journey of Hope programme run by Reconcilers Together, which we hope will influence the work we do at Rookhow in the future.
- Several events held at Rookhow celebrating the work carried out to make the Meeting House more sustainable gave us the courage to plan and fundraise for a complete refurbishment of the bunkbarn. By the end of the year over £165,000 had been raised (though not all of it received in 2023) and the work commenced in late October.
- More active management of the Woodland took place.

Last, but certainly not least, the charity ended the year once again with a financial surplus. This allowed £60,000 from reserves to be set aside to pay for work on the bunkbarn.

## **OBJECTS**

The Charity's objects are:

- 1) The furtherance of the general religious and charitable purpose of the Religious Society of Friends (Quakers) in Britain.
- 2) Such other purposes which may be charitable according to the law of England and Wales.

## **VISION**

To provide opportunities for Quakers and the wider community, particularly the most disadvantaged, to experience tranquility, peace, and community through the development of simple, affordable, and accessible accommodation for community and residential use.

This will be achieved by:

1. Providing Rookhow for the public benefit as a place for learning, spiritual retreat, and refreshment, open to all, especially disadvantaged members of society.
2. Stewardship and protection for the public benefit of the local natural environment including Quakers' Wood.
3. Maintaining Rookhow as a place of worship of the Religious Society of Friends (Quakers).

## VALUES

- Simplicity
- Inclusion and accessibility
- Outreach
- Nurturing of individuals, groups, and communities
- Respect for Quaker heritage and vision for the future
- Care for the natural environment
- Sustainability

## GOVERNANCE

Rookhow CIO is managed by its trustees, who are responsible for its governance and for the management of Rookhow, including its ancient woodland. The CIO holds the property at Rookhow under a lease from the freeholder, Swarthmoor (South West Cumbria) Area Quaker Meeting (acting through Friends Trusts Ltd as holding trustee). The current lease runs for seven years, from 11 April 2020 to 10 April 2027, and provides for a peppercorn rent.

### Trustees serving during the period of this Report

#### *Trustees Nominated by Area Meetings*

**Helen Bailey** (*until 31<sup>st</sup> December 2024*), Clerk to Trustees

Swarthmoor (South West Cumbria) Area Meeting of the Religious Society of Friends

**Christine Gwyneth Hall Farthing** (*until 31<sup>st</sup> Dec 2025*)

Lancashire Central & North Area Meeting

There continues to be a vacancy for a Trustee nominated by Kendal and Sedbergh Area Meeting. This is reviewed by their nominations committee on a regular basis.

#### *First Charity Trustees*

**Paul Andrews** (*until 31<sup>st</sup> March 2024*)

**Catherine Andrea Betoim** (*stood down in Feb 2023*)

**Margaret Rebecca Marsden** (*until 31<sup>st</sup> Dec 2025*) Clerking Team

**Peter Marston** (*until 31<sup>st</sup> March 2025*)

#### *Appointed Trustees*

**Anne Chapman** (*until 30<sup>th</sup> Sept 2024*).

**Graham Whalley** (*until 31<sup>st</sup> March 2025*)

Trustees met ten times during the year, in person or on Zoom. In taking decisions Trustees had due regard to the CIO's responsibility to ensure the charity met its obligations to deliver public benefit.

An Annual Review was held in person on 7<sup>th</sup> April 2023, following Good Friday Meeting for Worship. The 2022 annual report was presented along with the results of a questionnaire sent out to all our supporters to invite them to comment on our strategic direction. Questionnaire responses, and discussions on the 7<sup>th</sup> April all clearly indicated that improving the facilities offered by the bunkbarn was considered a priority.

During the year the CIO registered with the Information Commissioner's Office, and applied to be a Quaker Recognised Body – the latter being granted in December 2023.

Subgroups continued to do the heavy lifting of the organisation. Their membership remained the same with one notable addition. We were extremely pleased to welcome Edward Mills to the Woodland subgroup. Edward is a Fellow of the Institute of Chartered Foresters and has many years experience of managing woodland including his own wood further down the valley.

### **Sub Groups**

**Finance:** *Helen Bailey, Cathy Betoim (until Feb 2023), Anne Chapman (Treasurer), Debbie Mace (Finance Officer), Sue Nicholls (Development Manager).*

**Personnel:** *Paul Andrews, Rebecca Marsden, Christine Hall Farthing, Ali Green.*

**Retreat Away Fund:** *Paul Andrews, Christine Hall Farthing, Pete Marston, Sue Nicholls (Development Manager), David Beuzeval.*

**Bookings and Marketing:** *Pete Marston, Graham Whalley, Toby Travis, Sue Nicholls (Development Manager).*

**Safeguarding & Risk:** *Pete Marston, Rebecca Marsden, Graham Whalley, Christine Hall Farthing, Sue Nicholls (Development Manager).*

**Property:** *Helen Bailey, Anne Chapman, Paul Crossley, Sue Nicholls (Development Manager).*

**Spirituality:** *Helen Bailey, Christine Hall Farthing, Caroline Stow, Suan Marston, Rex Ambler, Sue Nicholls (Development Manager).*

**Woodland:** *Helen Bailey, Pete Marston, Tim Nicholls, Paul Crossley, Marion Brown, Paul Bullimore, Edward Mills.*

### **Staff & Contractors**

Development Manager (Part time) Sue Nicholls

Finance Officer (Part time) Debbie Mace

Cleaner (Part time) Harriet Baxter

Relief Cleaners (Part time – Contract of Service)

We were very pleased that during the year both our Finance Officer and permanent cleaner were moved onto employment contracts, another sign of the improved financial position of the charity.

## **RISK MANAGEMENT**

Rookhow trustees recognise the duty to safeguard the building and the resources of the CIO against a range of risks both internal and external. Accordingly we have convened a Health & Safety, Risk and Safeguarding subgroup attended by several trustees in order to safely manage these issues. This group completes risk assessments, reviews insurance, oversees the safeguarding policy and is responsible for health and safety in the CIO's operations. As part of responsible governance Rookhow has drawn up policies on safeguarding of children and adults, lone working, privacy & data and equality. Any accidents are recorded in the accident book and incidents are reviewed for learning. As part of its commitment to risk management the trustees have completed the recommended Charity Commission risk register and are working on further mitigations to the identified issues."

## **FINANCE**

The detailed accounts for the full year 2023 are presented alongside this report.

With the impact of Covid starting to fade, Rookhow again experienced a good year with income from bookings increasing to £67,325 with a corresponding increase in running expenses (including staffing) of £55,242. Occupancy of the bunkbarn increased from 55% in 2022, to 63% January to the end of November 2023, at which point the bunkbarn closed for renovation. The percentage of these bookings which were charitable as opposed to Trading, was 74% of the total, another improvement on 2022 when the percentage was 67%.

The CIO started active fundraising for improvements to the bunkbarn in the second quarter of the year. By the middle of July there was sufficient confidence that the funding target would be reached, that the builders and air source pump engineer were asked to schedule the work to start in October. Sizeable grants were received for the work from: Energy for Tomorrow (Centrica), William A Cadbury Trust, WF Southall Trust, an individual supporter, along with a host of smaller amounts from a range of grant making bodies. The CIO also added a further £20,000 to the designated fund set up in 2022 to pay toward the building costs of these improvements.

Retreat Away Funding continued to be split between a restricted fund made up of donations from the three Area Meetings (Swarthmoor, Kendal and Sedbergh, and Lancashire Central and North) and various individuals, and a designated fund made up of the 5% of bookings income set aside by the CIO. This allowed £14,218 to be awarded during the year. At the end of the year the sum of these two reserves was £13,847 though some of this is committed to stays awarded, but due to be taken in 2024.

At the end of year, the charity's net assets totalled £194,557, against a starting balance of £100,695 largely due to the significant funds raised toward the bunkbarn improvements which had not yet been spent.

### ***Reserves Statement.***

The Trustees have a number of designated funds within the Charity's reserves:

- **Running Costs Reserve** – equivalent to approximately 6 months running costs (£25,000) to meet outgoings in the event of unforeseen events curtailing the Charity's income.
- **Retreat Fund** - 5% of Rookhow's booking income (£ 3,366 in 2023) is put into this fund that, with the restricted Retreat Away Fund, enables disadvantaged groups to stay at Rookhow.
- **Historic Repairs and Maintenance Fund** – this was established in 2022 to complete necessary repairs and renovations to the Meeting House. At the end of 2023, £6,212 remained in this fund. A significant proportion of this will pay for repairs to the slate hanging on the south wall of the Meeting House. Scheduling this work is time critical as it has to be carried out when bats are not nesting but the temperature is right for the lime mortar. It is hoped this work will be carried out in spring 2025.
- **Non-Recurrent Maintenance Fund** – A further £10,000 was put into this fund in 2023. The Trustees plan to build this reserve to approximately £100,000 to cover the expected cost of re-roofing the Meeting House.
- **Bunkbarn Improvements** – £40K was put into this fund by Trustees at the beginning of 2023, with a further £20,000 put in when the 2023 outturn was known. It is expected that all this will be spent during 2024.

Aside from these funds, the charity had £5,446 in general unrestricted reserves at the end of 2023.

### **SPIRITUAL LIFE OF ROOKHOW**

Rookhow continues to be an active part of the Spiritual Life of Swarthmoor Area (SW Cumbria) Quaker Meeting, who appoint the Elder (currently Helen Bailey). Meetings for Worship are held on the 1<sup>st</sup> Wednesday of the month at 7.30 pm, and on the 1<sup>st</sup> and 3<sup>rd</sup> Fridays of the month at 12.30pm. In addition, there is a large gathering of Quakers from all three neighbouring Area Meetings for Meeting for Worship on Good Friday. Epilogue, a short period of quiet reflection on Zoom, continues fortnightly with Quakers and non Quakers joining from across the country.

From the 3<sup>rd</sup> to 5<sup>th</sup> February 2023, a Curious about Quakers weekend was held which provided an opportunity to explore Quakerism for those already attending a Meeting for Worship or just curious to know more about Quakers and what they believe. 13 people of all ages from across the country attended. It is hoped to run a similar weekend in 2024.

The Historic Open Days which began in May 2022 continued to provide visitors with the opportunity to view the site and learn more about Quakerism and the work of Rookhow today. Over 130 people visited over the course of the year, and were welcomed to the site by a team of dedicated volunteers.

### **CHARITABLE WORK AND OUTREACH**

#### ***Retreat Away Fund***

20 groups and 337 people were supported to spend time at Rookhow during 2023. With £14,218 awarded during the year for stays to be taken in 2023 and 2024.

The groups who stayed in 2023 were:-

*Always another Way (LGBTQ+ youth group, Whitehaven)*  
*Autus (autistic young people, Cumbria)*  
*Cancer Care (young people)*  
*Creative Recovery (people dealing with addictions, Barnsley)*  
*Furness Refugee Support*  
*KEY youth group (Milnthorpe)*  
*Lake Malayalee Association*  
*Lancashire Youth Challenge*  
*March Community Centre (Lancaster)*  
*Morecambe Bay Academy (targeted work with complex pupils)*  
*Project 6 (substance misuse, Yorkshire)*  
*Safe Passage International (young refugee leaders and campaigners)*  
*Sanctuary Cookalongs (Preston)*  
*Springfield (domestic abuse support – 2 different groups)*  
*Vulture Club (Whitehaven trauma recovery)*  
*Wave Forward (young people with mental health issues)*  
*Whitehaven Harbour Youth Project*  
*Wise up Workshops (Morecambe)*  
*Worldies Official (encouraging marginalised women into the outdoors)*

The following are extracts from some of the letters received after a visit:-

*"I am an asylum seeker but I forgot about the troubles in my country. I felt as if I was with my friends in my country here."*

*"It was so good to play outside, to just be myself without any pressure from social media and kids at school being mean. I loved playing in the woods the best, I felt like I could be a kid."  
(12 year old)*

*"The benefits of having time away have been immeasurable. We are extremely grateful."*

*"This adventure rejuvenated my soul."*

### **Events during the Year.**

A variety of other events took place during the year:-

The traditional Easter Gathering following on from Good Friday Meeting for Worship, and a Storytelling weekend in October were both well attended, as were a bat walk and a Quiet Day in April and May respectively.

Also in May, a group of Conservation officers from planning departments across the UK gathered on the invitation of the South Lakes Planning Officer who advises on the planning implications of building work at Rookhow, to see what can be achieved in an historic building.

Finally in July, an event planned collaboratively by Rookhow, our conservation builders Stephen Grindrod Ltd, and Lancaster and Westmorland Society of Architects (LAWSA) showcased the work carried out on the Meeting House to architects from across the North West of England. The head of planning for the Lake District National Park opened proceedings with a presentation on sustainability in historic buildings and the Rookhow building team were able to demonstrate how it is possible to work creatively to improve energy efficiency whilst preserving the look and feel of a historic building.

### ***Volunteering & Links with other Charities and Organisations***

Rookhow continues to work with organisations across Cumbria and Lancashire as it seeks to reach out to more groups who might benefit from a stay at Rookhow. Volunteering opportunities are registered with both Cumbria and Lancashire Councils for Voluntary Service (CVS) to encourage more locals to join our valued and welcoming volunteer team.

Volunteer policies and training were reviewed during the year, and it was agreed that all volunteers who come into contact with the public should complete online training in safeguarding. Briefing sessions were also provided to our Guide team, and first aid training made available to anyone who wished to take it up.

### **BUILDING RESTORATION**

With the majority of the work on the Meeting House complete (save for the slate hanging already mentioned) attention turned to improving the facilities provided by the bunkbarn. The planned work, which started in October 2023 and is scheduled to finish at the end of March 2024, includes the installation of an air source heat pump to drive underfloor heating, a complete redesign of the bathroom area, improved windows and doors, and an upgraded kitchen. All of which has been funded through grants and £60,000 from Rookhow's own reserves.

### **CARE OF THE WOODLAND**

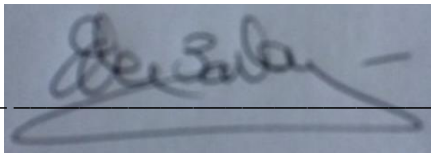
In 2022 all the work carried out in the woodland was in response to the damage caused by Storm Arwen. In contrast, in 2023 it was possible to take a more proactive approach to management of the woodland. This focused on thinning trees from the central block of Norway Spruce which had been planted 50-60 years ago as a cash crop. These trees, which should have been harvested over ten years ago, were now so big and close together that they overshadowed the native oaks. This was preventing both the oaks' healthy growth, and the development of any understory – the new young growth that would normally be seen in a healthy wood. Both of these have a negative impact on biodiversity, and the availability of habitat for butterflies and other invertebrates. The felled trees were removed to the far end of the site by local horse loggers, either to be used on site or sold to cover the cost of the extraction with any surplus ploughed back into further restoration work.

We await the outcome of a bid to the Natural England Species Survival Fund led by Plant Life in conjunction with Cumbria Wildlife Trust which we hope will enable the regeneration of 5-6 hectares of Quaker Wood and neighbouring Glass Knott.

### **LOOKING TO THE FUTURE**

By the middle of 2024 the work on the bunkbarn will be complete providing a better environment for all who visit. A pilot scheme is in development, arising from our Development Manager's time on the Journey of Hope programme, which we hope will influence the way we work with the groups who visit through the Retreat Away Fund, and planning continues for Rookhow's tricentenary in 2025.

Signed: \_\_\_\_\_

A rectangular box containing a handwritten signature in dark ink, which appears to read 'Helen Bailey'.

Date: 25 March 2024

Helen Bailey  
Chair of the Trustees

**Independent examiner's report to the trustees of Rookhow Charitable Incorporated Organisation ('the CIO')**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Joel Williams  
1 Montrose Avenue  
Stretford  
Manchester  
M32 9LN

**25 March 2024**

**ROOKHOW CIO**  
**A Charitable Incorporated Organisation - Reg. no 1188409**  
**Statement of Financial Activities**

**For year ended 31 December 2023**

		<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>NOTES</b>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>TOTAL FUNDS</u>	<u>TOTAL FUNDS</u>
		£	£	£	£
<b>Income</b>					
Income from donations	2	10,587	133,657	144,244	54,490
Income from charitable activities	3	49,785	0	49,785	41,240
Income from other trading activities	3	17,540	0	17,540	20,838
Investment income	4	3,376	0	3,376	649
<b>Total Income</b>		<u>81,288</u>	<u>133,657</u>	<u>214,945</u>	<u>117,217</u>
<b>Expenditure</b>					
Commercial trading operations	6	14,392	0	14,392	16,575
<i>Expenditure on charitable activities</i>	5	53,543	53,148	106,691	133,635
<b>Total expenditure</b>		<u>67,935</u>	<u>53,148</u>	<u>121,083</u>	<u>150,210</u>
<b>Net Income/(expenditure) and net movement in funds for the year</b>		13,353	80,509	<b>93,862</b>	<b>(32,993)</b>
<b>Transfers between funds</b>		8,079	<b>(8,079)</b>	<b>0</b>	0
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		95,990	4,705	<b>100,695</b>	133,688
<b>Total funds carried forward</b>		<u>117,422</u>	<u>77,135</u>	<u>194,557</u>	<u>100,695</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 14 to 19 form part of these accounts


## ROOKHOW CIO

A Charitable Incorporated Organisation - Reg. no 1188409  
Balance Sheet as at 31 December 2023

		2023		2022	
Notes	£	£	£	£	£
<b>Current Assets</b>					
Debtors	15	1,748		1,656	
Cash at bank		201,202		110,996	
<b>Total current assets</b>		<b>202,950</b>			112,652
<b>Current Liabilities</b>					
Creditors falling due within one year	16	8,393		11,957	
<b>Total current liabilities</b>		<b>8,393</b>			11,957
<b>Net Current assets</b>		<b>194,557</b>			100,695
<b>Total assets less current liabilities</b>		<b>194,557</b>			100,695
<b>The funds of the charity:</b>					
<u>Unrestricted funds</u>					
General unrestricted funds		5,446		6,066	
<u>Designated funds</u>					
Running costs reserve		25,000		25,000	
Retreat Fund		3,366		4,296	
Historic Repairs and Renovations		6,212		10,628	
Non-recurrent maintenance		20,000		10,000	
Bunkbarn renovations		57,398		40,000	
			<b>117,422</b>		95,990
<u>Restricted funds</u>			<b>77,135</b>		4,705
			<b>194,557</b>		100,695

These financial statements of Rookhow CIO registered number 1188409 were approved by the Board of Trustees and authorised for issue on **20<sup>th</sup> February 2024**

They were signed on its behalf by

Signed: 

Name: Anne Chapman

**ROOKHOW CIO**  
**Notes to the accounts**

**1. ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements of the charity which is a public entity under FRS102 have been prepared in accordance with the Charities SORP (FRS 102) second edition 2019 'Accounting and Reporting by Charities: 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)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustees' annual report.

**e) Expenditure and irrecoverable VAT**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

**f) Fund accounting**

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**ROOKHOW CIO**  
**Notes to the accounts**

	2023	2023	2023	2022
	£	£	£	£
<b>2. INCOME FROM DONATIONS</b>				
<u>Grants Received</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Bryan Lancaster Trust	0	0	0	400
Baywind Energy Community Trust	0	5,000	5,000	0
Centrica	0	43,285	43,285	0
Colton Parish Fund	0	188	188	0
Cumbria Community Foundation	0	2,359	2,359	0
Kendal and Sedbergh AM	0	2,000	2,000	2,000
Swarthmoor Area Meeting	0	2,000	2,000	0
Lancashire Central and North AM	0	5,000	5,000	0
Friends of the Lake District	0	500	500	0
The Hadfield Charitable Trust	0	5,000	5,000	0
Henry and Christine Armitage Burt Trust	0	7,000	7,000	0
Quaker Mental Health Trust	0	0	0	6,675
The Sir James Reckitt Charity	0	5,000	5,000	0
W F Southall Trust	0	10,000	10,000	0
William A Cadbury Trust	0	20,000	20,000	0
Lake District Foundation	0	0	0	15,550
<u>Statutory grants</u>				
Dept. for Digital, Culture, Media and Sport	0	0	0	16,880
South Lakeland District Council	0	0	0	2,667
 <u>Donations</u>				
Gift Aid Receivable	1,540	995	2,535	1,247
General Donations	9,047	25,330	34,377	9,071
	10,587	133,657	144,244	54,490

**3. INCOME AND CHARITABLE ACTIVITIES**

	<u>2023 Total</u>	<u>Trading</u>	<u>Charitable</u>
Income from bookings	<b>£67,325</b>	£17,540	£49,785
<b>% of bookings</b>	<b>100%</b>	26%	74%

The bookings income has been apportioned between trading and charitable activities. The latter comprise Quaker, educational and charitable community groups. All other bookings comprise trading activities. Costs of running the bunkbarn are allocated pro rata against charitable and trading income.

Trading income equates to 8 % of total income (2022 17%) and thus the charity is not liable to Corporation Tax on it.

All income from bookings is unrestricted.

	<u>2022 Total</u>	<u>Trading</u>	<u>Charitable</u>
Comparatives			
Income from bookings	£61,118	£19,878	£41,240
<b>% of bookings</b>	100%	33%	67%

All income from bookings is unrestricted.

	<u>2023</u>	<u>2022</u>
	£	£
<b>4. INVESTMENT INCOME</b>		
Deposit account interest	<b>3,376</b>	649

**ROOKHOW CIO**  
**Notes to the accounts**

5. EXPENDITURE ON CHARITABLE ACTIVITIES			2023	2022
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
Renovations and Restorations works (note 12)	7,018	53,098	60,116	96,797
Staff travel and meetings	371	0	371	0
Journey of Hope travel and accommodation	2,272	0	2,272	0
Event costs	378	0	378	303
Volunteer activities	2,275	0	2,275	1,197
Development worker costs (grant funded)	0	0	0	755
Other costs	379	50	429	197
Costs allocated to running the bunkbarn accommodation - charitable proportion (note 6)	40,850	0	40,850	34,386
	<b>53,543</b>	<b>53,148</b>	<b>106,691</b>	<b>133,635</b>
<b>6. BUNKBARN RUNNING COSTS</b>				
<b>To be apportioned between commercial and charitable activities</b>				
Staff costs (salaries and pension) - Note 7	29,405	0	29,405	12,324
Development worker costs	0	0	0	8,615
Operating costs (cleaning/utilities/maintenance)	19,278	0	19,278	18,760
Woodland and grounds	1,239	0	1,239	2,113
Marketing costs	1,633	0	1,633	1,410
Support costs (note 10)	3,210	0	3,210	6,848
Governance costs (note 11)	477	0	477	891
	<b>55,242</b>	<b>0</b>	<b>55,242</b>	<b>50,961</b>
<b>APPORTIONMENT OF BUNK BARN RUNNING COSTS</b>				
Apportioned to Expenditure on Charitable activities (note 5)	40,850	0	40,850	34,386
Apportioned to Costs of raising funds - commercial trading operations	14,392	0	14,392	16,575
	<b>55,242</b>	<b>0</b>	<b>55,242</b>	<b>50,961</b>

See note 3 for % apportionment and definition of charitable activities

7. ANALYSIS OF STAFF COSTS	2023	2022
	£	£
Salaries	28,354	11,850
Employer's National Insurance Contributions	1,855	961
Less - Employment Allowance	(1,855)	(961)
Employer's pension contributions	1,051	474
	<b>29,405</b>	<b>12,324</b>

No employees received employee benefits exceeding £60,000 (2022 nil).

**8. STAFF NUMBERS**

The average monthly head count was three during the year (2022 - one)

**9. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the defined contribution scheme are included within support costs. The contributions for December 2023 were outstanding at the year end.

The designated money purchase plan is managed by People's Partnership. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**ROOKHOW CIO**  
**Notes to the accounts**

	2023			2022
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
<b>10. SUPPORT COSTS</b>				
Accountancy fees and software	2,621	0	2,621	6,171
Bank and finance charges	589	0	589	677
	<b>3,210</b>	<b>0</b>	<b>3,210</b>	<b>6,848</b>

	£	£	£	£
<b>11. GOVERNANCE COSTS</b>				
Trustee expenses	277	0	277	331
Pension set up costs	0	0	0	360
Independent examiner fees	200	0	200	200
	<b>477</b>	<b>0</b>	<b>477</b>	<b>891</b>

	2023			2022
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>12. RENOVATIONS AND RESTORATION WORK</b>				
Historic Repair and Renovation	4,416	625	5,041	18,459
Outdoor Provision	0	0	0	7,274
Accessible shower and toilet	0	0	0	18,613
Sustainable Energy/ Heating	0	0	0	45,517
Bunk barn renovations	2,602	52,473	55,075	0
Community kitchen	0	0	0	6,934
	<b>7,018</b>	<b>53,098</b>	<b>60,116</b>	<b>96,797</b>

**13. NET OUTGOING RESOURCES**

	£	£
The Operating Surplus is stated after charging :-		
Depreciation	0	0
Accountancy services	2,040	5,760
Independent Examiner Fees	200	200
Trustee Emoluments	0	0

Two trustees received a total of £167 for travel expenses in 2023 (2022 - two received £180 in total).

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - Year to 31 December 2022**

<u>Income</u>	Note	Unrestricted	Restricted	TOTAL 2022
Income from Donations	2	9,733	44,757	54,490
Income from charitable activities	3	41,240	0	41,240
Income from other trading activities	3	20,838	0	20,838
Investment income	4	649	0	649
Total Income		<b>72,460</b>	<b>44,757</b>	<b>117,217</b>
<u>Expenditure</u>				
<i>Costs of raising funds</i>				
Commercial trading operations		16,575	0	16,575
<i>Expenditure on Charitable activities</i>		38,413	95,222	133,635
Total expenditure		<b>54,988</b>	<b>95,222</b>	<b>150,210</b>
Net Income/(Expenditure)		17,472	(50,465)	(32,993)
Transfers between funds		7,450	(7,450)	0
<u>RECONCILIATION OF FUNDS</u>				
Total funds brought forward		71,068	62,620	133,688
Total funds carried forward		<b>95,990</b>	<b>4,705</b>	<b>100,695</b>

**ROOKHOW CIO**  
**Notes to the accounts**

	<b>2023</b>	<b>2022</b>
<b>15. DEBTORS</b>	<b>£</b>	<b>£</b>
Trade debtors	543	100
Gift Aid Receivable	1,205	1,556
	1,748	1,656
<b>16. CREDITORS</b>		
Advance booking fees	5,406	9,255
Trade Creditors and accruals	2,987	2,702
	8,393	11,957

	Balance at 31 December 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
<b>17. STATEMENT OF FUNDS</b>					
<u>Unrestricted funds</u>					
<u>Designated funds</u>					
General reserve for running costs	25,000	0	0	0	25,000
Retreat Fund	4,296	0	0	(930)	3,366
Historic Repairs and Renovations	10,628	0	(4,416)	0	6,212
Non-recurrent maintenance	10,000	0	0	10,000	20,000
Bunkbarn renovations	40,000	0	(2,602)	20,000	57,398
General unrestricted funds	6,066	81,288	(60,917)	(20,991)	5,446
	95,990	81,288	(67,935)	8,079	117,422
<u>Restricted funds</u>					
Outdoor provision	0	188	0	0	188
Retreat Away Fund	4,705	13,905	(50)	(8,079)	10,481
Habitat friendly Dark skies lighting	0	625	(625)	0	0
Bunkbarn renovations	0	117,939	(52,473)	0	65,466
Peace and Reconciliation Fund	0	1,000	0	0	1,000
	4,705	133,657	(53,148)	(8,079)	77,135
<b>TOTAL FUNDS</b>	<b>100,695</b>	<b>214,945</b>	<b>(121,083)</b>	<b>0</b>	<b>194,557</b>

**General unrestricted funds are available to be spent for any of the purposes of the charity.**

Designated funds have been set aside by the trustees to: - .

- provide a reserve for **Running Costs** in the event of having to close the Bunkbarn
- provide funding to enable groups to stay at Rookhow (**Retreat Fund**). 5% of bookings income is put into this fund. There is also a restricted fund as noted below, which receives restricted donations.
- complete the **Historic Repairs and Renovations** to the buildings that have been done over the past three years
- set aside money for future major **Non-recurrent Maintenance** work, such as re-roofing and replacement of render. The Trustees plan to build up this reserve to about £100,000 over the next five to ten years to meet the expected cost of re-roofing the Meeting House.
- contribute towards the planned major renovation work that started in 2023 to improve the heating and bathroom facilities in the Bunkbarn (**Bunkbarn renovations**)

**Restricted funds are given by donors for specific projects and will be spent in line with the donor wishes as follows:-**

Funds for **outdoor provision** will be spent on a tarpaulin in 2024

The **Retreat Away Fund** is set up to allow groups, who may not be able to cover the cost themselves, to stay at Rookhow. Grants and restricted donations have been received for this fund. The transfer between funds of £8,079 represents the notional income from bookings taken up in the period by those groups. The majority of the balance of the fund has been allocated to other groups and will be transferred to general funds as the bookings happen.

Habitat friendly Dark Skies lighting was funded by local charities and an individual donation, and installed during the year.

Peace and Reconciliation fund - An individual donated money towards work at Rookhow arising from the Journey of Hope programme.

Restricted funds for **Bunkbarn Renovations** will be spent on completing the work started in 2023 as mentioned above.

**ROOKHOW CIO**  
**Notes to the accounts**

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£	£
Cash at bank and in hand	12,724	111,976	76,503	201,203
Other net assets /(liabilities)	<b>(7,278)</b>	0	632	<b>(6,646)</b>
	<u>5,446</u>	<u>111,976</u>	<u>77,135</u>	<u>194,557</u>

**19. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**20. CONTINGENT LIABILITIES**

The charity had no material contingent liabilities at 31 December 2023 (2022 none).

**21. RELATED PARTIES**

A total of £660 was received from trustees in donations (2022 £650).

**ROOKHOW**

England & Wales - Charity number 1188409

---

# Accounts

---

**ROOKHOW CIO**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**CONTENTS**

Charity Information	1
Report of the Trustees	2-9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13-18

## CHARITY INFORMATION

<b>Registration</b>	Charity Number: 1188409
<b>Board of Trustees</b>	<p>The following persons have served as members of the CIO during the period and up to the date of this report:</p> <p>Paul Andrews</p> <p>Helen Bailey</p> <p>Catherine Andrea Betoim</p> <p>Anne Chapman</p> <p>Christine Gwyneth Hall Farthing (reappointed for second term end of December 2022)</p> <p>Margaret Rebecca Marsden (reappointed for second term end of December 2022)</p> <p>Peter Marston (reappointed for second term 22<sup>nd</sup> March 2022)</p> <p>Graham Whalley (appointed 22<sup>nd</sup> March 2022)</p>
<b>Registered Office</b>	Rusland, Ulverston, LA12 8LA
<b>Bankers</b>	<p>Cumberland Building Society Cumberland House, Castle Street, CARLISLE CA3 8RX</p> <p>Charities Aid Foundation Bank (CAF) 25 Kings Hill Ave Kings Hill West Malling Kent ME19 4JQ</p>
<b>Insurers</b>	<p>Methodist Insurance PLC St Ann's House, St Ann's Place Manchester M2 7LP <i>For Buildings and Contents</i></p> <p>Ansvar Insurance, Ansvar House St Leonards Road Eastbourne East Sussex BN21 3UR <i>For Employers and Public Liability</i></p>
<b>Independent Examiner</b>	Joel Williams 1 Montrose Avenue Stretford, Manchester, M32 9LN

## **INTRODUCTION**

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 'Accounting and Reporting by Charities: 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)(effective 1 January 2019).

Rookhow was founded as a Charitable Incorporated Organisation with a Constitution dated 9 March 2020.

2022 was an extremely busy year for the CIO and thanks are due to our dedicated staff team, volunteers and supporters, our conservation building team, and a variety of funders, not all of whom it has been possible to credit in this report.

There were a number of achievements this year. These include:-

- The completion of major improvements to the Meeting House, to provide a more environmentally friendly heating system, level access into the building, and an accessible toilet and ambulant shower.
- Regular Open Days; as part of the conditions of a grant from Historic England, which had enabled some of the works to take place.
- The Retreat Away Fund supporting a further eleven groups from disadvantaged communities or with mental health problems to benefit from a stay at Rookhow.

Perhaps most importantly, after the first two extremely challenging years the charity ended with a financial surplus, which will be ploughed back into the Retreat Away Fund and continuing improvements to the site.

## **OBJECTS**

The Charity's objects are:

- 1) The furtherance of the general religious and charitable purpose of the Religious Society of Friends (Quakers) in Britain.
- 2) Such other purposes which may be charitable according to the law of England and Wales.

## **VISION**

To provide opportunities for Quakers and the wider community, particularly the most disadvantaged, to experience tranquillity, peace, and community through the development of simple, affordable, and accessible accommodation for community and residential use.

This will be achieved by:

1. Providing Rookhow for the public benefit as a place for learning, spiritual retreat, and refreshment, open to all, especially disadvantaged members of society.
2. Stewardship and protection for the public benefit of the local natural environment including Quakers' Wood.
3. Maintaining Rookhow as a place of worship of the Religious Society of Friends (Quakers).

## **VALUES**

- Simplicity
- Inclusion and accessibility

- Outreach
- Nurturing of individuals, groups, and communities
- Respect for Quaker heritage and vision for the future
- Care for the natural environment
- Sustainability

## **GOVERNANCE**

Rookhow CIO is managed by its trustees, who are responsible for its governance and for the management of Rookhow, including its ancient woodland. The CIO holds the property at Rookhow under a lease from the freeholder, Swarthmoor (South West Cumbria) Area Quaker Meeting (acting through Friends Trusts Ltd as holding trustee). The current lease runs for seven years, from 11 April 2020 to 10 April 2027, and provides for a peppercorn rent.

### **Trustees serving during the period of this Report**

#### ***Trustees Nominated by Area Meetings***

**Helen Bailey** (*until 31<sup>st</sup> March 2024*), Clerk to Trustees

Swarthmoor (South West Cumbria) Area Meeting of the Religious Society of Friends

**Christine Gwyneth Hall Farthing** (*until 31<sup>st</sup> Dec 2025*)

Lancashire Central & North Area Meeting

#### ***First Charity Trustees***

**Paul Andrews** (*until 31<sup>st</sup> March 2024*)

**Catherine Andrea Betoïn** (*stood down in Feb 2023*)

**Margaret Rebecca Marsden** (*until 31<sup>st</sup> Dec 2025*)

**Peter Marston** (*until 31<sup>st</sup> March 2025*)

#### ***Appointed Trustees***

**Anne Chapman** (*until 30<sup>th</sup> Sept 2024*).

**Graham Whalley** (*until 31<sup>st</sup> March 2025*)

A further position for a Trustee nominated by Kendal & Sedbergh Area Meeting remained vacant after the departure of Caroline Stow in 2021. In view of this, work started to consider succession planning, as a number of first Trustees were due to complete their first term this year.

Trustees met ten times during the year, in person or on Zoom. In taking decisions Trustees had due regard to the CIO's responsibility to ensure the charity met its obligations to deliver public benefit. To support this a day of training was offered to all Trustees in June covering their responsibilities as trustees of a Quaker Organisation.

Two Annual Reviews were held during the year both on Zoom – one in January covering 2020 which had been delayed from the previous year, and one in June covering 2021. The review of this Annual Report is planned to take place in person at Rookhow on 7<sup>th</sup> April 2023.

The sub group structure set up in April 2021 continued to function with one change in membership: Ali Green who has a great deal of expertise in Human Resources joined the Personnel Sub group mid year. Each group reviewed their terms of reference during the year and further consideration was given to clarifying delegations and devolved budgets.

### **Sub Groups**

**Finance:** Helen Bailey, Cathy Betoin, Anne Chapman (Treasurer), Debbie Mace (Finance Officer), Sue Nicholls (Development Manager).

**Personnel:** Paul Andrews, Rebecca Marsden, Christine Hall Farthing, Ali Green.

**Retreat Away Fund:** Paul Andrews, Christine Hall Farthing, Pete Marston, Sue Nicholls (Development Manager).

**Bookings and Marketing:** Pete Marston, Graham Whalley, Toby Travis, Sue Nicholls (Development Manager).

**Safeguarding & Risk:** Pete Marston, Rebecca Marsden, Graham Whalley, Christine Hall Farthing, Sue Nicholls (Development Manager).

**Property:** Helen Bailey, Anne Chapman, Paul Crossley, Sue Nicholls (Development Manager).

**Spirituality:** Helen Bailey, Christine Hall Farthing, Caroline Stow, Suan Marston, Rex Ambler, Sue Nicholls (Development Manager).

**Woodland:** Helen Bailey, Pete Marston, Tim Nicholls, Paul Crossley, Marion Brown, Paul Bullimore.

### **Staff & Contractors**

Development Manager (Part time) Sue Nicholls

Finance Officer (Part time – Contract of Service) Debbie Mace

Cleaner and Relief Cleaners (Part time – Contract of Service)

We were very pleased at the start of the year, that our small team was joined by Debbie Mace as Finance Officer, and that in June 2022 it was possible to employ our Development Manager Sue Nicholls directly due to the improved financial position of the charity.

### **FINANCE**

The detailed accounts for the full year 2022 are presented alongside this report. With the impact of the Covid pandemic waning, although not without continuing effect, Rookhow experienced a much more settled period, and ended in a strong position with a net surplus on Operational activities.

The CIO continued to be supported in its activities by a range of statutory and non-statutory grant making bodies and individuals including £16,880 from the Department of Digital, Culture, Media and Sport, Places of Worship Fund which reimbursed VAT payments incurred in undertaking the extensive repairs and improvements to the Meeting House; a £2,667 Omicrom Covid Grant from South Lakeland District Council in recognition of the reduction in business due to the new variant;

and £15,550 from the Lake District Community Foundation for the air source heat pump in the Meeting House.

In response to a request from the Cumberland Building Society to close our account (as they no longer handle Charity Accounts), a Bank Account was opened with CAF Bank. The majority of monies were subsequently transferred to this account, with the Cumberland account retained until a further application to open a deposit account with Unity Trust Bank was processed (this opened in 2023).

During 2022, the final £6,675 from the Quaker Mental Health Fund was distributed through the Retreat Away Fund, supporting a number of groups to make day visits or residential stays to the Bunkbarn. In light of the success of the fund, the CIO agreed during the year to match fund the final £1,240 of the Mental Health Fund and to add 5% of bookings income to this. These monies were placed in a designated fund, which at the end of the year held £4,296. Sitting alongside this, but held in a restricted fund, was £2K received from Kendal and Sedbergh Area Meeting, two generous individual donations amounting to a further £1.5K, and several smaller amounts from events and individuals. The total in the two funds at the end of 2022 was £9,001, of which £5,690 was allocated to groups for stays in 2023. A further round of applications will be invited in early 2023.

The ability to enable disadvantaged groups to stay, along with the continuing use of the site by educational, therapeutic and Quaker groups meant that 1/3 of bookings were commercial with the other 2/3 being in keeping with our social purpose. By the end of the year occupancy rose to a healthy 55% overall (65% May – Sept) and 85% of weekends. This resulted in income from bookings of £61,118 against running expenses (including staffing) of £50,961.

At the end of year the charity's net assets totalled £100,695, against a starting balance of £133,688, as £61,895 of restricted funds held at the start of the year were spent within 2022 on the building projects they were intended for.

#### ***Reserves Statement.***

The Trustees have established a number of designated funds within the Charity's reserves:

- **Running Costs Reserve** – equivalent to approximately 6 months running costs to meet outgoings in the event of unforeseen events curtailing the Charity's income. An increase from £15K to £25K was agreed by Trustees in March 2022.
- **Retreat Fund** - 5% of Rookhow's booking income (£3,056 in 2022) are put into this fund that, with the restricted Retreat Away Fund, enables disadvantaged groups to stay at Rookhow. At the end of 2022 there was £4,296 in this fund.
- **Historic Repairs and Maintenance Fund** – this was established in 2022 to complete the repairs and renovations to the Meeting House that have been done in the last two years, mainly with restricted donations. At the end of 2022 £10,628 remained in this fund, which is expected to be spent in 2023.
- **Non-Recurrent Maintenance Fund** – established to provide funding for work such as re-roofing and replacement of render. £10,000 from 2022 has been put into this fund. The Trustees plan to build up this reserve to about £100,000 over the next five to ten years to meet the expected cost of re-roofing the Meeting House.
- **Bunkbarn Improvements** –£40K has been put into this fund by Trustees to contribute towards the improvements to the Bunkbarn planned for 2023/4.

Aside from these funds, the charity had £6,066 in general unrestricted reserves at the end of 2022.

## **RISK MANAGEMENT**

Rookhow trustees recognise the duty to safeguard the building and the resources of the CIO against a range of risks both internal and external. Accordingly we have convened a Health & Safety, Risk and Safeguarding subgroup attended by several trustees in order to safely manage these issues. This group completes risk assessments, reviews insurance, oversees the safeguarding policy and is responsible for health and safety in the CIO's operations. As part of responsible governance Rookhow has drawn up policies on safeguarding of children and adults, lone working, privacy & data and equality. Any accidents are recorded in the accident book and incidents are reviewed for learning. As part of its commitment to risk management the trustees have just completed the recommended Charity Commission risk register and are now beginning to work on further mitigations to the identified issues.

## **SPIRITUAL LIFE OF ROOKHOW**

Rookhow continues to be part of the Spiritual Life of Swarthmoor Area (SW Cumbria) Quaker Meeting, who appoint an Elder (currently Helen Bailey). A Meeting for Worship is held once a month on a Wednesday evening, and there is also a large gathering for Meeting for Worship, attended by Quakers from all three local Area Meetings, on Good Friday each year.

During 2021, a short period of Worship was introduced on days when Volunteer Work Parties took place. In 2022, with the introduction of Historic Open Days on the first and third Fridays of the month, these were formalised and advertised, so anyone visiting Rookhow on these days could also take part in a Meeting for Worship; if they so choose. This has provided an opportunity for a number of visitors to experience Quaker Worship for the first time. Epilogue, a short period of quiet reflection on Zoom, also continued, celebrating its 100<sup>th</sup> session on the 4<sup>th</sup> April 2022. Its frequency was reduced to fortnightly from the middle of the year, with Quakers and non Quakers from across the country continuing to join on a regular basis.

The Spirituality Sub Group is pivotal to ensuring Rookhow maintains a strong Quaker ethos. During the early part of the year the group gave a great deal of thought to the running of the Historic Open Days. A new set of volunteers were recruited to act as guides and Rex Ambler a member of the group, and a well know writer of books about Quakerism, wrote a leaflet explaining the history of the site, which is made available to all visitors. Display boards were also produced explaining more about the site and what Quakers believe and the large number of books the CIO inherited were sorted and made available to anyone wishing to borrow them. From November groups receiving funding from the Retreat Away Group started to be sent a short sheet outlining Quaker Values.

## **CHARITABLE WORK AND OUTREACH**

### ***Retreat Away Fund***

The number of groups supported by this fund, which can be used to subsidise stays at Rookhow by groups experiencing mental health problems or other disadvantage, increased to 11 in 2021 with a further 9 groups being awarded money toward a stay in 2023.

The Groups supported in 2022 were:-

*Family Action Barrow – Mums Minds Matter*

*Lakes Malayalee Association*

*Love Barrow Families*

*Wave Forward*

CADAS  
Family Action Barrow – Children  
Well Communities  
Home to Work (Cleator Moor)  
Safety Net  
PiNC  
Global Link

These organisations support people recovering from drug and alcohol addictions, young people and women with mental health issues, the long term unemployed, and refugees. The following are extracts from some of the many letters of thanks received after a visit:-

*"We wish to express sincere thanks to the Quaker Mental Health Fund for making this possible. The facility was perfect and enabled our residents to take time out from their extremely busy routine. Together we are stronger - this is a great example of partnership working to help our communities." (The Well Communities)*

*"Beautiful stay for all the group. Lots of walks in the grounds, searching for the Gruffalo and bears. We sat in the yurt for bedtime stories and ate s'mores. We played family games, card games and enjoyed magic tricks! The families had the opportunity to connect with each other and find some space to breathe. Thank you from all of us!"(Family Action Barrow- Mums Minds Matter)*

#### **Rookhow led events**

Rookhow built on the work carried out in 2001 and ran or collaborated on a range of events during the year. These included:-

- Two residential weekends, one purely social, the other focusing on the Woodland
- Lanequest – an cycle orienteering event involving 96 cyclists which resulted in a donation of £490 from the organisers to the Retreat Away Fund.
- Green Sparks – local environmental groups coming together to showcase energy efficiency ideas
- Visits from Rusland and Satterthwaite WI and other local groups

#### **Links with other Charities and Organisations**

Rookhow continues to work with organisations such as Cumbria Council for Voluntary Service (CVS) and Cumbria Youth Alliance, who support the CIO by helping to identify local Voluntary Sector groups working with disadvantaged groups and promoting the Retreat Away Fund. Links are also strong with Rusland Horizons who use Rookhow as a base for the provision of Woodland training and activities to Furness College, and local mental health groups.

#### **Volunteer Opportunities**

The launch of Historic Open Days in May 2022 saw the recruitment of a further thirteen volunteers dedicated to acting as Guides to the site. The Guide Team works alongside the existing group of volunteers who assist with a huge range of practical tasks which keeps the site well kept. This brought our Volunteer numbers to 37 (including the seven trustees) with a further 20 helping occasionally. The work that Rookhow does could not possibly be carried out without the dedication

of these volunteers. A weekly email continues to keep everyone informed of upcoming events and volunteering opportunities and a quarterly newsletter goes out to all our supporters, keeping them updated on developments.

### **BUILDING RESTORATION**

The improvement work started in 2021 continued into 2022. By the end of the year this meant that the Meeting House was secure and dry with the addition of hemp loft insulation and an air source heat pump supplying underfloor heating and water, and the side entrance had been widened to provide level access to the building, with an accessible toilet and ambulant shower to the side. A new kitchen had been fitted out and an electric vehicle charging point installed for use by guests. In addition a number of unexpected problems were resolved including underpinning the back staircase and treating wet rot in one of the window lintels. All this sounds deceptively simple but in fact represents a huge amount of work on part of the Development Manager, volunteers and trustees.

### **CARE OF THE WOODLAND**

2021 ended with a considerable amount of damage to the woodland by Storm Arwen. The main job in 2022 was felling those trees left hanging and removing them, along with those left on the ground, to the far end of site, to be cut up for use in the Bunkbarn and Meeting House. We were fortunate to be assisted in this task by a local Horse Logger which minimised any further damage to the woodland floor. This is an approach we will continue to use in 2023 when more active management of the site is planned to increase its biodiversity.

### **LOOKING TO THE FUTURE**

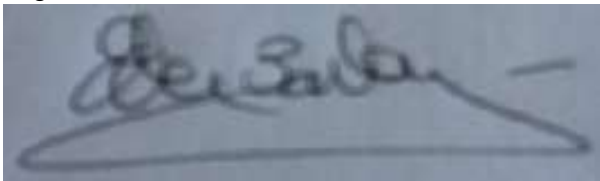
In 2023 Rookhow CIO will be turning its attention to much needed improvements to the Bunkbarn. The aim will be to replicate the success of work carried out in the Meeting House by installing an air source heat pump with underfloor heating and insulation and redesigning the toilet and shower area to provide improved facilities.

A grant has been submitted to assist in the regeneration of 5-6 hectares of Quaker Wood and neighbouring Glass Knott.

Alongside these new developments we will be planning events for Rookhow's tricentenary in 2025, and will continue to run residential and day retreats and provide funding through the Retreat Away fund for disadvantaged groups to enjoy the opportunity to visit and stay at Rookhow.

Signed:

Date: 25/04/2023

A handwritten signature in black ink, appearing to read 'Helen Bailey', written over a light blue background.

Helen Bailey  
Chair of the Trustees

**Independent examiner's report to the trustees of Rookhow Charitable Incorporated Organisation ('the CIO')**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Joel Williams  
1 Montrose Avenue  
Stretford  
Manchester  
M32 9LN

**date: 25/04/2023**

;

**ROOKHOW CIO**  
**A Charitable Incorporated Organisation - Reg. no 1188409**  
**Statement of Financial Activities**

For year ended 31 December 2022

		2022	2022	2022	2021
	NOTES	<u>Unrestricte d funds</u>	<u>Restrict ed funds</u>	<u>TOTAL FUNDS</u>	<u>TOTAL FUNDS</u>
		£	£	£	£
<b>Income</b>					
Income from donations	2	9,733	44,757	54,490	150,449
Income from charitable activities	3	41,240	0	41,240	22,082
Income from other trading activities	3	20,838	0	20,838	22,083
Investment income	4	649	0	649	305
<b>Total Income</b>		<u>72,460</u>	<u>44,757</u>	<u>117,217</u>	<u>194,919</u>
<b>Expenditure</b>					
Commercial trading operations	6	16,575	0	16,575	13,073
<i>Expenditure on charitable activities</i>	5	<u>38,414</u>	<u>95,222</u>	<u>133,636</u>	<u>120,533</u>
<b>Total expenditure</b>		<u>54,988</u>	<u>95,222</u>	<u>150,210</u>	<u>133,606</u>
<b>Net Income/(expenditure) and net movement in funds for the year</b>		17,472	(50,465)	(32,993)	61,313
<b>Transfers between funds</b>		7,450	(7,450)	0	0
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		71,068	62,620	133,688	72,375
<b>Total funds carried forward</b>		<u>95,990</u>	<u>4,705</u>	<u>100,695</u>	<u>133,688</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 13 to 18 form part of these accounts

**ROOKHOW CIO**  
**A Charitable Incorporated Organisation - Reg. no 1188409**  
**Balance Sheet as at 31 December 2022**

		2022		2021	
Notes	£	£	£	£	£
<b>Current Assets</b>					
Debtors	15	1,656		8,716	
Cash at bank		110,996		143,930	
<b>Total current assets</b>		<b>112,652</b>		<b>152,646</b>	
<b>Current Liabilities</b>					
Creditors falling due within one year	16	11,957		18,958	
<b>Total current liabilities</b>		<b>11,957</b>		<b>18,958</b>	
<b>Net Current assets</b>		<b>100,695</b>		<b>133,688</b>	
<b>Total assets less current liabilities</b>		<b>100,695</b>		<b>133,688</b>	
<b>The funds of the charity:</b>	17				
<u>Unrestricted funds</u>					
<u>Designated funds</u>					
Running costs reserve		25,000		15,000	
Retreat Fund		4,296		0	
Historic Repairs and Renovations		10,628		0	
Non-recurrent maintenance		10,000		0	
Bunkbarn improvements		40,000			
General unrestricted funds		6,066		56,068	
		<b>95,990</b>		<b>71,068</b>	
Restricted funds		<b>4,705</b>		<b>62,620</b>	
		<b>100,695</b>		<b>133,688</b>	

These financial statements of Rookhow CIO registered number 1188409 were approved by the Board of Trustees and authorised for issue on **20<sup>th</sup> April 2023**

They were signed on its behalf by

Signed: 

Name: Anne Chapman

The notes on pages 13 to 18 form part of these accounts

**ROOKHOW CIO**  
**Notes to the accounts**

**1. ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements of the charity which is a public entity under FRS102 have been prepared in accordance with the Charities SORP (FRS 102) second edition 2019 'Accounting and Reporting by Charities: 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)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustees' annual report.

**e) Expenditure and irrecoverable VAT**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

**f) Fund accounting**

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**ROOKHOW CIO**  
**Notes to the accounts**

	2022	2022	2022	2021
	£	£	£	£
<b>2. INCOME FROM DONATIONS</b>				
<u>Grants Received</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Bryan Lancaster Trust	0	400	400	300
Cumbria Community Foundation	0	0	0	1,500
Kendal and Sedbergh AM	0	2,000	2,000	0
Swarthmoor Area Meeting	0	0	0	18,728
The Inlight Trust	0	0	0	12,000
All Churches Trust	0	0	0	1,800
Bay Wind Energy Community Trust	0	0	0	7,000
Beatrice Laing Trust	0	0	0	1,000
Crofton Trust	0	0	0	1,500
Historic England	0	0	0	19,324
Lakeland Disability Support	0	0	0	8,000
Quaker Mental Health Trust	0	6,675	6,675	3,325
W F Southall Trust	0	0	0	5,000
Lake District Foundation	0	15,550	15,550	0
Statutory grants				
Dept. for Digital, Culture, Media and Sport	0	16,880	16,880	18,145
South Lakeland District Council	2,667	0	2,667	17,855
<u>Donations</u>				
Gift Aid Receivable	735	512	1,247	4,314
Appeal donations	0	0	0	3,155
General Donations	6,331	2,740	9,071	27,503
	9,733	44,757	54,490	150,449

**3. INCOME AND CHARITABLE ACTIVITIES**

	<u>2022 Total</u>	<u>Trading</u>	<u>Charitable</u>
Income from bookings	£61,118	£19,878	£41,240
<b>% of bookings</b>	<b>100%</b>	<b>33%</b>	<b>67%</b>

The bookings income has been apportioned between trading and charitable activities. The latter comprise bookings by Quaker, educational and charitable community groups. All other bookings comprise trading activities. Costs of running the bunkbarn are allocated pro rata against charitable and trading income.

Trading income equates to 17 % of total income (2021 11%) and thus the charity is not liable to Corporation Tax on it

All income from bookings is unrestricted

Comparatives	<u>2021 Total</u>	<u>Trading</u>	<u>Charitable</u>
Income from bookings	£44,165	£22,083	£22,082
<b>% of bookings</b>	<b>100%</b>	<b>50%</b>	<b>50%</b>

All income from bookings is unrestricted.

	<u>2022</u>	<u>2021</u>
	£	£
<b>4. INVESTMENT INCOME</b>		
Deposit account interest	649	305

**ROOKHOW CIO**  
**Notes to the accounts**

5. EXPENDITURE ON CHARITABLE ACTIVITIES			2022	2021
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
Renovations and Restorations works (note 12)	2,372	94,425	<b>96,797</b>	99,249
Event costs	303	0	<b>303</b>	82
Volunteer activities	1,197	0	<b>1,197</b>	169
Development worker costs (grant funded)	0	755	<b>755</b>	7,960
Other costs	155	42	<b>197</b>	
Costs allocated to running the bunkbarn accommodation - charitable proportion (note 6)	34,386	0	<b>34,386</b>	13,073
	<b>38,414</b>	<b>95,222</b>	<b>133,636</b>	120,533
<b>6. BUNKBARN RUNNING COSTS</b>				
<b>To be apportioned between commercial and charitable activities</b>				
Development worker costs	8,615	0	<b>8,615</b>	7,580
Salary costs	12,324	0	<b>12,324</b>	0
Operating costs (cleaning/utilities/maintenance)	18,760	0	<b>18,760</b>	13,265
Woodland and grounds	2,113	0	<b>2,113</b>	0
Marketing costs	1,410	0	<b>1,410</b>	1,332
Support costs (note 10)	6,848	0	<b>6,848</b>	3,689
Governance costs (note 11)	891	0	<b>891</b>	280
	<b>50,961</b>	<b>0</b>	<b>50,961</b>	26,146
<b>APPORTIONMENT OF BUNK BARN RUNNING COSTS</b>				
Apportioned to Expenditure on Charitable activities (note 5)	<b>34,386</b>	<b>0</b>	<b>34,386</b>	13,073
Apportioned to Costs of raising funds - commercial trading operations	<b>16,575</b>	<b>0</b>	<b>16,575</b>	13,073
	<b>50,961</b>	<b>0</b>	<b>50,961</b>	26,146

See note 3 for % apportionment and definition of charitable activities

7. ANALYSIS OF STAFF COSTS	2022	2021
	£	£
Salaries	<b>11,850</b>	0
Employer's National Insurance Contributions	<b>961</b>	0
Less - Employment Allowance	<b>(961)</b>	0
Employer's pension contributions	<b>474</b>	0
	<b>12,324</b>	0

No employees received employee benefits exceeding £60,000 (2021 nil).

**8. STAFF NUMBERS**

The average monthly head count was one during the year (2021 - none)

**9. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the defined contribution scheme are included within support costs.

The designated money purchase plan is managed by People's Partnership. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**ROOKHOW CIO**  
**Notes to the accounts**

			<b>2022</b>	<b>2021</b>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
<b>10. SUPPORT COSTS</b>				
Accountancy fees and software	6,171	0	<b>6,171</b>	2,919
Bank charges	677	0	<b>677</b>	650
Other professional support	0	0	<b>0</b>	120
	<b>6,848</b>	<b>0</b>	<b>6,848</b>	<b>3,689</b>
<b>11. GOVERNANCE COSTS</b>			£	£
Trustee expenses	331	0	<b>331</b>	0
Pension set up costs	360	0	<b>360</b>	0
Independent examiner fees	200	0	<b>200</b>	280
	<b>891</b>	<b>0</b>	<b>891</b>	<b>280</b>

			<b>2022</b>	<b>2021</b>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>12. RENOVATIONS AND RESTORATION WORK</b>				
Historic Repair and Renovation	2,372	16,087	<b>18,459</b>	32,774
Outdoor Provision	0	7,274	<b>7,274</b>	427
Accessible shower and toilet	0	18,613	<b>18,613</b>	5,753
Chimney and other repairs	0	0	<b>0</b>	23,189
Sustainable Energy/ Heating	0	45,517	<b>45,517</b>	21,372
Bunk barn refurbishment	0	0	<b>0</b>	5,620
Painting exterior of Meeting House	0	0	<b>0</b>	10,114
Community kitchen	0	6,934	<b>6,934</b>	0
	<b>2,372</b>	<b>94,425</b>	<b>96,797</b>	<b>99,249</b>

			£	£
<b>13. NET OUTGOING RESOURCES</b>				
The Operating Surplus is stated after charging :-			£	£
Depreciation			<b>0</b>	0
Accountancy services			<b>5,760</b>	2,490
Independent Examiner Fees			<b>200</b>	280
Trustee Emoluments			<b>0</b>	0

Two trustees received a total of £180 for travel expenses in 2022 (2021 none).

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - Year to 31 December 2021**

<u>Income</u>	Note	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL 2021</u>
Income from Donations	2	24,778	125,671	150,449
Income from charitable activities	3	22,082	0	22,082
Income from other trading activities	3	22,083	0	22,083
Investment income	4	305	0	305
Total Income		<b>69,248</b>	<b>125,671</b>	<b>194,919</b>
<u>Expenditure</u>				
<i>Costs of raising funds</i>				
Commercial trading operations		13,073	0	13,073
<i>Expenditure on Charitable activities</i>		18,944	101,589	120,533
Total expenditure		<b>32,017</b>	<b>101,589</b>	<b>133,606</b>
Net Income/(Expenditure)		37,231	24,082	61,313
Transfers between funds		2,400	(2,400)	0
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		31,437	40,938	72,375
Total funds carried forward	16	<b>71,068</b>	<b>62,620</b>	<b>133,688</b>

**ROOKHOW CIO**  
**Notes to the accounts**

	<b>2022</b>	<b>2021</b>
<b>15. DEBTORS</b>	<b>£</b>	<b>£</b>
Trade debtors	<b>100</b>	1,021
Grants Receivable	<b>0</b>	3,381
Gift Aid Receivable	<b>1,556</b>	4,314
	<b>1,656</b>	8,716

<b>16. CREDITORS</b>		
Advance booking fees	<b>9,255</b>	7,268
Trade Creditors and accruals	<b>2,702</b>	11,690
Other creditors	<b>0</b>	0
	<b>11,957</b>	18,958

	Balance at 31 December 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
<b>17. STATEMENT OF FUNDS</b>					
<u>Unrestricted funds</u>					
<u>Designated funds</u>					
Running costs	15,000	0	0	10,000	<b>25,000</b>
Retreat Fund	0	0	0	4,296	<b>4,296</b>
Historic Repairs and Renovations	0	0	(2,372)	13,000	<b>10,628</b>
Non-recurrent maintenance	0	0	0	10,000	<b>10,000</b>
Bunkbarn improvements				40,000	<b>40,000</b>
General unrestricted funds	56,068	72,460	(52,616)	(69,846)	<b>6,066</b>
	71,068	72,460	(54,988)	7,450	<b>95,990</b>
<u>Restricted funds</u>					
Historic Repair and Renovation	9,462	3,191	(16,087)	3,434	<b>0</b>
Rookhow Appeal for renovation	21,106	0	0	(21,106)	<b>0</b>
Outdoor provision	8,761	0	(7,274)	(1,487)	<b>0</b>
Accessible shower/toilet	14,938	3,805	(18,613)	(130)	<b>0</b>
Sustainable energy/heating project	7,628	24,996	(45,517)	12,893	<b>0</b>
Community kitchen	0	538	(6,934)	6,396	<b>0</b>
Retreat Away Fund	725	12,227	(797)	(7,450)	<b>4,705</b>
	62,620	44,757	(95,222)	(7,450)	<b>4,705</b>
<b>TOTAL FUNDS</b>	<b>133,688</b>	<b>117,217</b>	<b>(150,210)</b>	<b>0</b>	<b>100,695</b>

General unrestricted funds are available to be spent for any of the purposes of the charity.

Designated funds have been set aside by the trustees to: -

- provide a reserve for **Running Costs** in the event of having to close the Bunkbarn
- provide funding to enable groups to stay at Rookhow (**Retreat Fund**). 5% of bookings income is put into this fund. There is also a restricted fund as noted below, which receives restricted donations.
- complete the **Historic Repairs and Renovations** to the buildings that have been done over the past two years
- set aside money for future major **Non-recurrent Maintenance** work, such as re-roofing and replacement of render. The Trustees plan to build up this reserve to about £100,000 over the next five to ten years to meet the expected cost of re-roofing the meeting house.
- contribute towards the planned major renovation work to be carried out in 2023/4 to improve the heating and bathroom facilities in the Bunkbarn (**Bunkbarn improvements**)

Appeal funds received in prior years were allocated to Historic repair costs, Sustainable energy and Community Kitchen projects. The Retreat Away Fund is set up to allow groups, who may not be able to cover the cost themselves, to stay at Rookhow. Grants and restricted donations have been received for this fund. The transfer between funds of £7,450 represents the notional income from bookings taken up in the period by those groups. The balance of the fund has been allocated to other groups and will be transferred to general funds as the bookings happen.

## Notes to the accounts

### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Cash at bank and in hand	56,367	49,924	4,705	110,996
Other net assets /(liabilities)	(10,301)	0	0	(10,301)
	<u>46,066</u>	<u>49,924</u>	<u>4,705</u>	<u>100,695</u>

### 19. POST BALANCE SHEET EVENTS

There were no significant post balance sheet events.

### 20. CONTINGENT LIABILITIES

The charity had no material contingent liabilities at 31 December 2022 (2021 none).

### 21. RELATED PARTIES

A total of £650 was received from trustees in donations (2021 £790).

**ROOKHOW**

England & Wales - Charity number 1188409

---

# Accounts

---

**ROOKHOW CIO  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**CONTENTS**

Charity Information	1
Report of the Trustees	2-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12-17

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**CHARITY INFORMATION**

<b>Registration</b>	Charity Number: 1188409
<b>Board of Trustees</b>	<p>The following persons have served as members of the Board during the period and up to the date of this report:</p> <p>Helen Bailey</p> <p>Caroline Stow (stood down in Dec 2021)</p> <p>Christine Gwyneth Hall Farthing</p> <p>Paul Andrews</p> <p>Catherine Andrea Betoine</p> <p>Margaret Rebecca Marsden</p> <p>Peter Marston</p> <p>Anne Chapman (appointed 16 September 2021)</p>
<b>Registered Office</b>	Rusland, Ulverston, LA12 8LA
<b>Bankers</b>	Cumberland Building Society Cumberland House, Castle Street, CARLISLE CA3 8RX
<b>Insurers</b>	<p>Methodist Insurance PLC St Ann's House, St Ann's Place Manchester M2 7LP <i>For Buildings and Contents</i></p> <p>Ansvar Insurance, Ansvar House St Leonards Road Eastbourne East Sussex BN21 3UR <i>For Employers and Public Liability</i></p>
<b>Independent Examiner</b>	Joel Williams 1 Montrose Avenue Stretford, Manchester M32 9LN

## INTRODUCTION

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 'Accounting and Reporting by Charities: 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)(effective 1 January 2019)'.

Rookhow was founded as a Charitable Incorporated Organisation with a Constitution dated 9 March 2020.

2021 was Rookhow CIO's first full year as an independent charity, with the first six months of 2021 proving to be just as challenging as its first ten in 2020. Continuing Covid Restrictions meant the Bunkbarn, the charity's main form of income, remained shut until the middle of April. Rookhow is incredibly lucky however to have a dedicated team of staff, volunteers, trustees, supporters and donors and, with the addition of Government Grants, ended the year in a financially more secure position than it started. In 2021 the Retreat Away fund (initially supported by a grant from the Quaker Mental Health Fund) was established. This enables subsidised stays to be offered to local organisations supporting people with mental health problems. Through this fund, 9 groups were able to enjoy the peace and tranquillity of a stay at Rookhow, which they would not otherwise have been able to afford. It also demonstrates the CIO's commitment to ensuring that the Charity uses its resources for the public benefit.

## OBJECTS

The Charity's objects are:

- 1) The furtherance of the general religious and charitable purpose of the Religious Society of Friends (Quakers) in Britain.
- 2) Such other purposes which may be charitable according to the law of England and Wales.

## VISION

To provide opportunities for Quakers and the wider community, particularly the most disadvantaged, to experience tranquillity, peace, and community through the development of simple, affordable, and accessible accommodation for community and residential use.

This will be achieved by:

1. Providing Rookhow for the public benefit as a place for learning, spiritual retreat, and refreshment, open to all, especially disadvantaged members of society.
2. Stewardship and protection for the public benefit of the local natural environment including Quakers' Wood.
3. Maintaining Rookhow as a place of worship of the Religious Society of Friends (Quakers).

## VALUES

- Simplicity
- Inclusion and accessibility
- Outreach
- Nurturing of individuals, groups and communities
- Respect for Quaker heritage and vision for the future
- Care for the natural environment
- Sustainability

## GOVERNANCE

Rookhow CIO is managed by its trustees, who are responsible for its governance and for the management of Rookhow, including its ancient woodland. The CIO holds the property at Rookhow under a lease from the freeholder, Swarthmoor (South West Cumbria) Area Quaker Meeting (acting through Friends Trusts Ltd as holding trustee). The current lease runs for seven years, from 11 April 2020 to 10 April 2027, and provides for a peppercorn rent.

### Trustees serving during the period of this Report

#### *Trustees Nominated by Area Meetings*

**Helen Bailey** (until 31<sup>st</sup> Dec 2023), Clerk to Trustees from September 2021

Swarthmoor (South West Cumbria) Area Meeting of the Religious Society of Friends

**Caroline Stow** (stood down in Dec 2021)

Kendal & Sedbergh Area Meeting

**Christine Gwyneth Hall Farthing** (until 3<sup>rd</sup> August 2023)

Lancashire Central & North Area Meeting

#### *First Charity Trustees*

**Paul Andrews** (until 31<sup>st</sup> Dec 2023), Clerk to Trustees until September 2021

**Catherine Andrea Betoïn** (until 31<sup>st</sup> Dec 2022)

**Margaret Rebecca Marsden** (until 31<sup>st</sup> Dec 2022)

**Peter Marston** (until 31<sup>st</sup> March 2025) first term completed on 31<sup>st</sup> December 2021

#### *Appointed Trustees*

**Anne Chapman** (until 16<sup>th</sup> Sept 2024).

Trustees met once a month throughout the year on Zoom, or in person dependant on the COVID regulations at the time. In April 2021 a number of sub groups were set up to ensure all aspects of the Charity's operation are given sufficient attention. The Clerk of each is a Trustee, with at least one other Trustee involved, and supported by the relevant member of staff, as appropriate. This also enabled wider participation from individuals with particular expertise, volunteers, and residents of the Rusland Valley. At the outset it was agreed that sub groups should not take any decisions where the outcome might risk reputational damage, decisions on matters of Health and Safety, or anything with substantial financial consequences.

### Sub Groups

**Finance:** To ensure that the trustee body promotes accountability, transparency and integrity in all financial transactions and uses the financial resources of Rookhow to further our charitable aims. To ensure that the Trustee body of the Rookhow CIO make decisions that do not lay the Charity open to financial risk and conform to Charity Law.

*Helen Bailey, Cathy Betoïn, Anne Chapman (Treasurer from Sept 2021).*

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**Personnel:** To support the persons employed by Rookhow both directly and via Contract of Services. To ensure that all legal and financial obligations concerning employment are complied with. To ensure that our employment practices are in keeping with Quaker values.

*Paul Andrews, Rebecca Marsden, Christine Hall Farthing.*

**Retreat Away Fund:** To promote and enable organisations in the community, working with disadvantaged groups to access funds more easily. To assess and make recommendations to the Trustees re funding applications from organisations applying to the Retreat Away Fund.

*Paul Andrews, Christine Hall Farthing, Pete Marston, David Beuzeval.*

**Bookings and Marketing:** To propose and keep under review Rookhow's pricing structure, taking into account similar establishments locally. To promote Rookhow and its activities in line with our Quaker values.

*Pete Marston, Paul Andrews, Toby Travis.*

**Safeguarding & Risk:** To ensure the safe running of Rookhow as an accommodation and group work venue provider and as a place of worship.

*Pete Marston, Rebecca Marsden, Christine Hall Farthing.*

**Property:** To ensure that the trustee body manages the building resources of Rookhow to further our charitable aims, and that Rookhow CIO make decisions that do not lay the Charity open to financial risk and conform to Charity Law;

*Helen Bailey, Caroline Stow (to Dec 2021), Anne Chapman (from Sept 2021), Paul Crossley, Peter Tonge.*

**Spirituality:** To nurture the spirituality of the site, communicating the site's Quaker heritage and values to those who visit and ensuring these principles are carried into the activities that take place in person and on zoom.

*Helen Bailey, Christine Hall Farthing, Caroline Stow, Suan Marston, Rex Ambler*

**Woodland:** To ensure the sympathetic management of the ancient woodland and grounds, balancing the needs of guests with protecting the precious nature of the site.

*Helen Bailey, Pete Marston, Tim Nicholls, Paul Crossley, Marion Brown, Paul Bullimore.*

## **Staff**

Development Manager (Part time – Contract of Service) Sue Nicholls

Finance Officer (Part time – Contract of Service) Sharon Callaghan to end of September, followed by an interim arrangement until a new Finance Officer could be appointed for 2022.

Cleaner and Relief Cleaners (Part time – Contract of Service)

## FINANCE

The detailed accounts for the full year 2021 are presented alongside this report. The impact of the Covid pandemic on Rookhow's income was marked at the start of the year with the Bunkbarn remaining closed until the middle of April. Rookhow was fortunate, however, to be supported through the necessary closure periods by a number of Government grants distributed by the District Council, amounting to £17,855. Recurrent expenditure also declined during this period, with reduced running costs, although staff were retained on reduced hours.

As a consequence of the closure, attention during the early part of the year focused on the continued repair and refurbishment of the main Meeting House building. The last instalment of capital support from Swarthmoor (SW Cumbria) Area Quaker Meeting, an amount of £18,728, was received for works carried out to the fabric of the building. Further grants from a range of funders including Historic England, the Inlight Trust, Lakeland Disability Support, Baywind Energy Community Trust, and a number of other funders and individual donors, allowed for work to start on installing underfloor heating to be powered by an Air Source Heat Pump and improved disabled facilities.

Other sources of income during the year included ongoing contributions to the Appeal launched during 2020 (standing at £15,057, plus Gift Aid to be claimed, at the start of January 2021), regular donations from the *Friends of Rookhow Scheme* (bringing in a regular sum of £250/mth), and one off donations from Quakers and other supporters.

In the latter part of the year, with the Bunkbarn reopened, but still not able to operate to capacity, bookings gradually increased. By the end of the year occupancy rose to a healthy 48% overall (61% over the critical summer months), with a roughly 50:50 split of charitable and commercial activity. This resulted in income from bookings of £44,165 against running expenses (including staffing) of £26,146.

The end of year position was £133,688 against a starting balance of £72,375.

### ***Reserves Statement.***

At the end of 2021 £62,620 of restricted reserves were held. This comprised primarily grants for work on the Meeting House, which will be spent in 2022. Trustees also designated a 'running costs reserve' to meet outgoings in the event of unforeseen events that curtail the Charity's income. At the end of 2021 this was £15,000, but with the intention to increase this in 2022. Unrestricted funds were in excess of these designated reserves, but over the next few years it is anticipated that these will be used to carry out further work to refurbish the first floor of the Meeting House, to improve the facilities in the bunk barn and to maintain the woodland.

## SPIRITUAL LIFE OF THE SITE

Rookhow continues to be part of the Spiritual Life of Swarthmoor Area (SW Cumbria) Quaker Meeting, who retain the responsibility for appointing an Elder (currently Helen Bailey) to oversee the Meeting for Worship. A Meeting for Worship is held once a month, and this continued throughout the year, either in person or via Zoom, depending on the COVID restrictions in place at the time.

A further period of Worship was introduced in July on days when Volunteer Work Parties take place (generally fortnightly). Whilst not all Volunteers are members of the Society of Friends, all are in sympathy with its values and all are welcome to attend should they wish. In addition the traditional Good Friday Meeting for Worship was held, although, due to the Covid restrictions in place at the time, this was limited to 15 people and took place outside.

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

The weekly Epilogue, a short period of quiet reflection on Zoom, which was introduced in 2020 during the height of the pandemic, also continued with Quakers and non Quakers from across the country joining on a regular basis. This formed part of our outreach, and allowed people not able to visit or support Rookhow in person, to join us and reflect on a passage of writing offered by one of the attendees.

Regular Meetings for Worship, the close ties with Swarthmoor Area Meeting, and the work of the Spirituality sub group are key in maintaining a strong Quaker ethos at Rookhow. This and the oversight by a strong body of Trustees ensures that the work carried out, particularly the development and delivery of the Retreat Away Fund launched in this year, adheres to Quaker principles of Equality, Simplicity, and Inclusion.

#### **CHARITABLE WORK AND OUTREACH**

##### ***Retreat Away Fund***

The major achievement of the year was to get the Retreat Away Fund set up and running, and to welcome our first 9 groups to Rookhow.

2020 had ended with the welcome news that the Quaker Mental Health Fund UK had awarded the CIO £10,000 to be used to subsidise stays for groups experiencing mental health problems. It was agreed that the grant was to be used toward the cost of the group's accommodation at Rookhow, but staff costs, transport and food should be covered by the group themselves. The Groups supported in 2021 were:-

*Well Communities*

*Well Minds*

*Home 2 Work*

*Mind over Mountains*

*KEY Youth Project*

*Lighthouse Community Mental Health Hub*

*Vision for Adventure*

*Newbridge Learning Community*

*Furness Multi-Cultural Forum*

These organisations support people recovering from drug and alcohol addictions, young people, and women with mental health issues, the long term unemployed, refugees; and encourage people with and without visual impairments to engage in outdoor adventure.

All the groups used Rookhow and its woodland to the full, as well as using it as a base to explore further afield. For some it was the first time they had been away from their local community or to a place where they could experience the outdoors. All sent thanks and letters of appreciation including the following which encompasses much of what was said:-

***"We are in deep appreciation about being able to run some of our wellbeing days for our young people at Rookhow. Rookhow in itself is a place where healing takes place effortlessly due to its beautiful setting and its atmosphere"***

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

***Zoom and other Rookhow led events***

Events on Zoom, which had been initiated at the start of lockdown by Rookhow's Development Manager, continued throughout most of 2021. This included all age socials, and workshops on Resilience, Gratitude, Assertiveness, and Understanding Peace.

In October the first of what may become a series of Retreats was organised to consider Climate Change and our responses to it, and uphold those people attending the COP26 Summit in Glasgow. Attendees were asked to make a financial contribution, but the accommodation was provided for free to ensure no one who wished to attend was excluded. 40 adults and 10 children participated over the two days which included workshops, periods of silent worship, discussions and, as is becoming traditional at Rookhow, time round the campfire.

***Links with other Charities and Organisations***

Working with Cumbria Council for Voluntary Service (CVS) was key in identifying and contacting local Voluntary Sector groups working with disadvantaged groups and helped ensure the successful launch of the Retreat Away Fund.

Over the year, apart from with those groups who were (and weren't) successful in being awarded funding to stay at Rookhow, the CIO through its Development Manager also built links with other local charities and organisations.

**VOLUNTEER OPPORTUNITIES AND COMMUNITY INVOLVEMENT**

Over 2021 Rookhow built on its existing Volunteer base to a point where 17 people volunteer regularly at Rookhow, with another 23 doing so occasionally. Whilst most are relatively local, some volunteer while on short breaks to Cumbria or when visiting family and friends. In total over 1,700 hours have been given, with tasks ranging from undertaking ongoing maintenance, improving the grounds, preparing the Bunkbarn for visitors, and serving on subgroups.

There have also been collaborations with other Organisations in the Valley including Rusland Horizons, who ran an Introduction to Dry Stone Walling day in April and provided advice and support to a Volunteer Hedge Planting weekend at the end of the year. A local caterer, Rock Cottage Dining from Satterthwaite, offered to provide food related activities to any of the Retreat Away Groups during their time at Rookhow.

Two events aimed at local residents were held during the autumn: a coffee morning, and a Meeting for Worship with picnic lunch which involved over 40 people. Where possible a representative attends local community events to engage with residents of the Rusland Valley.

A regular Rookhow newsletter is produced to keep everyone informed of developments and volunteering opportunities, and now goes to a mailing list of over 250.

## BUILDING RESTORATION

The one advantage of Covid lock downs was that once restrictions on building work were lifted, it was possible to continue with necessary repairs to the main building with minimal disruption to guests. Work included restoring the chimney stack (funded by a grant from Historic England of £19,324), removing some of the roofing slates to repair the beams and soffits below, further work to reduce the risk of damp ingress and as is inevitable with historic buildings some unexpected repairs to the woodwork and fabric of the building.

This year, saw the start of some major improvements to the accessibility and sustainability of the main building. Plans were drawn up to convert the newer extension to the right of the building to give level access to the building, with a wider external doorway and access through to the rest of the building, plus a toilet suitable for those with disabilities and an ambulant shower. Work also started on lifting the remaining stone floors to insulate and put in under floor heating pipes for connection to an Air Source Heat Pump and to replace the old insulation in the loft with a thick layer of hemp insulation. All this major work has been made possible by funding from external sources including a living legacy from a local Quaker, the Inlight Trust, the WF Southall Trust, Lakeland Disability, Bay Wind Trust, and a number of other smaller donors.

Other less substantial improvements were also made to our outside facilities including a new cover for the Yurt, and new carpets and flooring to the Bunkbarn.


## CARE OF THE WOODLAND

Alongside the buildings, Quakers' Wood, 12.5 Acres of ancient North Atlantic Rain Forest, is the key asset that Rookhow CIO holds in trust for future generations. It provides a place of calm and adventure for our many visitors, and the groups who come to learn about the natural environment and themselves. Without it many activities could not take place; Forest Schools Training, Forest Therapy, Woodland Craft, and Story Telling for example. At the end of 2021, along with many woods throughout Cumbria, Quakers' Wood was hit by Storm Arwen and sustained significant damage. Immediate steps were taken to make the woods safe, but the resultant close inspection highlighted the need to take a more active approach to managing the woodland and to promote greater biodiversity. This task will be addressed by the Woodland subgroup in 2022.

## LOOKING TO THE FUTURE

Rookhow CIO started 2021 with what appeared a rocky and rather uncertain future. Lack of income from the Bunkbarn threatened to destabilise our ability to operate, but with the assistance and support of our many donors and friends it has been possible to end the year in a much stronger position.

2022 is set to build on this success, with further groups benefitting from stays funded by the Retreat Away Fund, the main Meeting House being opened on a regular basis to visitors, and further work to improve the facilities. Most important though will be nurturing the community which has grown up in support of Rookhow and cementing our place in the Rusland Valley.

Signed:  Date: 27/6/22

Helen Bailey  
Chair of the Trustees

**Independent examiner's report to the trustees of Rookhow Charitable Incorporated Organisation ('the CIO')**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*J. Williams*

27/06/22

Joel Williams  
1 Montrose Avenue  
Stretford  
Manchester  
M32 9LN

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**A Charitable Incorporated Organisation - Reg. no 1188409**  
**Statement of Financial Activities**

For year ended 31 December 2021

		2021	2021	2021	Period from 9/3/20 to 31/12/20
		<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>TOTAL FUNDS</u>	<u>TOTAL FUNDS</u>
<b>Income</b>	<b>NOTES</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income from donations	2	24,778	125,671	150,449	129,912
Income from charitable activities	3	22,083	0	22,083	4,886
Income from other trading activities		22,083	0	22,083	6,014
Investment income	4	305	0	305	130
<b>Total Income</b>		<u>69,248</u>	<u>125,671</u>	<u>194,919</u>	<u>140,942</u>
<b>Expenditure</b>					
<i>Costs of raising funds</i>		0	0	0	558
Commercial trading operations	6	13,073	0	13,073	5,578
<i>Expenditure on charitable activities</i>	5	18,944	101,589	120,533	62,431
<b>Total expenditure</b>		<u>32,017</u>	<u>101,589</u>	<u>133,606</u>	<u>68,567</u>
<b>Net Income/(expenditure) and net movement in funds for the year</b>		37,231	24,082	61,313	72,375
<b>Transfers between funds</b>		2,400	(2,400)	0	0
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		31,437	40,938	72,375	0
<b>Total funds carried forward</b>		<u>71,068</u>	<u>62,620</u>	<u>133,688</u>	<u>72,375</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 12 to 17 form part of these accounts


ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**A Charitable Incorporated Organisation - Reg. no 1188409**  
**Balance Sheet as at 31 December 2021**

	Notes	2021		31/12/20	
		£	£	£	£
<b>Current Assets</b>					
Debtors	12	8,716		0	
Cash at bank		143,930		79,153	
		<b>Total current assets</b>	<b>152,646</b>	<b>79,153</b>	<b>79,153</b>
<b>Current Liabilities</b>					
Creditors falling due within one year	13	18,958		6,778	
		<b>Total current liabilities</b>	<b>18,958</b>	<b>6,778</b>	<b>6,778</b>
<b>Net Current assets</b>			<b>133,688</b>	<b>72,375</b>	
<b>Total assets less current liabilities</b>			<b>133,688</b>	<b>72,375</b>	
<b>The funds of the charity:</b>					
<u>Unrestricted funds</u>					
Designated fund – Running costs reserve		15,000		15,000	
General unrestricted funds		56,068		16,437	
		<b>71,068</b>		<b>31,437</b>	
Restricted funds			<b>62,620</b>		<b>40,938</b>
			<b>133,688</b>	<b>72,375</b>	

These financial statements of Rookhow CIO registered number 1188409 were approved by the Board of Trustees and authorised for issue on 24 May 2022

They were signed on its behalf by



Signed: \_\_\_\_\_

Name: Anne Chapman

The notes on pages 12 to 17 form part of these accounts

## Notes to the accounts

### 1. ACCOUNTING POLICIES

#### a) Basis of preparation

The financial statements of the charity which is a public entity under FRS102 have been prepared in accordance with the Charities SORP (FRS 102) second edition 2019, 'Accounting and Reporting by Charities: 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)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### b) Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

#### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustees' annual report.

#### e) Fund accounting

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**Notes to the accounts**

2. INCOME FROM DONATIONS	2021	2021	2021	2020
	£	£	£	£
<u>Grants Received</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Alpkit Foundation	0	0	0	200
Britain Yearly Meeting	0	0	0	15,000
Bryan Lancaster Trust	0	300	300	2,000
Colton Parish Fund	0	0	0	500
Cumbria Community Foundation	0	1,500	1,500	4,250
Cumbria CVS - Eric Wright	0	0	0	1,000
Frieda Scott Trust	0	0	0	1,510
James Reckitt Charity	0	0	0	2,500
Kendal and Sedbergh AM	0	0	0	10,000
Lancashire Central and North Area Meeting	0	0	0	11,136
Lancaster Meeting	0	0	0	2,000
The Henry and Christine Armitage Burt Trust	0	0	0	2,000
The Rusland Valley Community Trust	0	0	0	250
Swarthmoor Area Meeting	0	18,728	18,728	21,272
The Inlight Trust	0	12,000	12,000	7,000
Other grants brought in	0	0	0	4,260
All Churches Trust	0	1,800	1,800	0
Bay Wind Energy Community Trust	0	7,000	7,000	0
Beatrice Laing Trust	0	1,000	1,000	0
Crofton Trust	0	1,500	1,500	0
Historic England	0	19,324	19,324	0
Lakeland Disability Support	0	8,000	8,000	0
Quaker Mental Health Trust	0	3,325	3,325	0
W F Southall Trust	0	5,000	5,000	0
<u>Statutory grants</u>				
Dept. for Digital, Culture, Media and Sport	0	18,145	18,145	1,532
South Lakeland District Council	17,855	0	17,855	7,334
Gift Aid Receivable	1,420	2,894	4,314	2,500
Appeal donations	0	3,155	3,155	15,057
General Donations	5,503	22,000	27,503	18,611
	<b>24,778</b>	<b>125,671</b>	<b>150,449</b>	<b>129,912</b>

ROOKHOB CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**Notes to the accounts**

**3. INCOME AND CHARITABLE ACTIVITIES**

	<u>2021 Total</u>	<u>Trading</u>	<u>Charitable</u>
Income from bookings	£44,165	£22,083	£22,083
<b>% of bookings</b>	<b>100%</b>	<b>50%</b>	<b>50%</b>

The bookings income has been apportioned based on % of stays that are part of charitable activities. These comprise Quaker, educational and charitable community groups. All other bookings comprise trading activities. All income from bookings is unrestricted.

	<u>2020 Total</u>	<u>Trading</u>	<u>Charitable</u>
Comparatives			
Income from bookings	£10,900	£6,014	£4,886
<b>% of bookings</b>	<b>100%</b>	<b>55%</b>	<b>45%</b>

All income from bookings is unrestricted.

	<u>2021</u>	<u>2020</u>
	<u>TOTAL</u>	<u>TOTAL</u>
	£	£
<b>4. INVESTMENT INCOME</b>		
Deposit account interest	305	130

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
Renovations and Restorations works (note 9)	5,620	93,629	99,249	42,890
Event costs	82	0	82	0
Volunteer activities	169	0	169	79
Development worker costs (grant funded)	0	7,960	7,960	14,930
Proportion of costs of running the accommodation (note 6)	13,073	0	13,073	4,532
	<b>18,944</b>	<b>101,589</b>	<b>120,533</b>	<b>62,431</b>

**6. BUNKBARN RUNNING COSTS**

**To be apportioned between commercial and charitable activities**

Development worker costs	7,580	0	7,580	0
Bunkbarn running costs*	13,265	0	13,265	6,280
Marketing costs	1,332	0	1,332	906
Support costs (note 7)	3,689	0	3,689	2,924
Governance costs (note 8)	280	0	280	0
	<b>26,146</b>	<b>0</b>	<b>26,146</b>	<b>10,110</b>

**APPORTIONMENT OF BUNK BARN RUNNING COSTS**

Apportioned to Expenditure on Charitable activities (note 5)	13,073	0	13,073	4,532
Apportioned to Costs of raising funds - commercial trading operations	13,073	0	13,073	5,578
	<b>26,146</b>	<b>0</b>	<b>26,146</b>	<b>10,110</b>

See note 3 for % apportionment and definition of charitable activities

**7. SUPPORT COSTS**

Accountancy fees and software	2,919	0	2,919	2,924
Finance costs	651	0	651	0
Other professional support	120	0	120	0
	<b>3,689</b>	<b>0</b>	<b>3,689</b>	<b>2,924</b>

**8. GOVERNANCE COSTS**

Independent examiner fees	280	0	280	0
	<b>280</b>	<b>0</b>	<b>280</b>	<b>0</b>

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**Notes to the accounts**

9. RENOVATIONS AND RESTORATION WORK			2021	2020
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Historic Repair and Renovation	0	32,774	32,774	40,800
Outdoor Provision	0	427	427	2,090
Accessible shower and toilet	0	5,753	5,753	0
Chimney and other repairs	0	23,189	23,189	0
Sustainable Energy/ Heating	0	21,372	21,372	0
Bunk barn refurbishment	5,620	0	5,620	0
Painting exterior of Meeting House	0	10,114	10,114	0
	<b>5,620</b>	<b>93,629</b>	<b>99,249</b>	<b>42,890</b>

**10. NET OUTGOING RESOURCES**

The Operating Surplus is stated after charging :-

	£	£
Depreciation	0	0
Accountancy services	2490	2,849
Independent Examiner Fees	280	0
Trustee Emoluments	0	0

No trustee claimed expenses in 2021 (2020 none).

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - Period 9 March to 31 December 2020**

<u>Income</u>	Note	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL 2020</u>
Income from Donations	2	31,154	98,758	129,912
Income from charitable activities	3	4,886	0	4,886
Income from other trading activities	3	6,014	0	6,014
Investment income	4	130	0	130
Total Income		42,184	98,758	140,942
<u>Expenditure</u>				
<u>Fundraising costs</u>				
Fundraising trading costs		7,186	0	7,186
Cost of generating donations (or voluntary income)		558	0	558
<u>Expenditure on Charitable activities</u>				
Development worker fees		0	14,930	14,930
Renovations		0	42,890	42,890
Support costs		3,003	0	3,003
Governance costs		0	0	0
Total expenditure		10,747	57,820	68,567
Net Income/(Expenditure)		31,437	40,938	72,375
<u>RECONCILIATION OF FUNDS</u>				
Total funds brought forward		0	0	0
Total funds carried forward		31,437	40,938	72,375

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**Notes to the accounts**

	2021	2020
<b>12. DEBTORS</b>	<b>£</b>	<b>£</b>
Trade debtors	1,021	0
Grants Receivable	3,381	0
Gift Aid Receivable	4,314	0
	8,716	0

<b>13. CREDITORS</b>		
Advance booking fees	7,268	2,800
Trade Creditors and accruals	11,690	3,978
Other creditors	0	0
	18,958	6,778

	Balance at 31 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
<b>14. STATEMENT OF FUNDS</b>					
<u>Unrestricted funds</u>					
Designated funds	15,000	0	0		15,000
General funds	16,437	69,248	(32,017)	2,400	56,068
	31,437	69,248	(32,017)	2,400	71,068
<u>Restricted funds</u>					
Development Worker	7,460	0	(7,460)	0	0
Historic Repair and Renovation	18,421	57,119	(66,078)	0	9,462
Rookhow Appeal for renovation	15,057	6,049	0	0	21,106
Outdoor provision	0	9,188	(427)	0	8,761
Accessible shower/toilet	0	20,690	(5,753)	0	14,938
Sustainable energy/heating project	0	29,000	(21,372)	0	7,628
Retreat Away Fund	0	3,625	(500)	(2,400)	725
	40,938	125,671	(101,589)	(2,400)	62,620
<b>TOTAL FUNDS</b>	<b>72,375</b>	<b>194,919</b>	<b>(133,606)</b>	<b>0</b>	<b>133,688</b>

General unrestricted funds are available to be spent for any of the purposes of the charity.

Designated funds have been set aside by the trustees to provide for future running costs, as outlined in the reserve policy.

Restricted funds will be spent on the projects they are intended for. These mainly comprise repair and refurbishment work on the building.

The Retreat Away Fund is set up to allow groups, who may not be able to cover the cost themselves, to stay at Rookhow. Grants have been received for this fund. The transfer between funds of £2,400 represents the notional income from bookings taken up in the period by those groups. The balance of the fund has been allocated to other groups and will be transferred to general funds as the bookings happen. There are further grants to come.

ROOKHOW CIO  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2021

**Notes to the accounts**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Cash at bank and in hand	56,816	15,000	72,114	143,930
Other net assets /(liabilities)	(748)	0	(9,494)	(10,242)
	<u>56,068</u>	<u>15,000</u>	<u>62,620</u>	<u>133,688</u>

**16. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**17. CONTINGENT LIABILITIES**

The charity had no material contingent liabilities at 31 December 2021 (2020 none).

**18. RELATED PARTIES**

There were no transactions with related parties (2020 none).

**ROOKHOW**

England & Wales - Charity number 1188409

---

# Accounts

---

**Rookhow Quaker Meeting House and Bunkbarn  
Trustees Annual report  
9<sup>TH</sup> March 2020 to 31<sup>ST</sup> December 2020**

**Rookhow Trustees' Annual Report and Financial Statement for  
the Period**

**9<sup>th</sup> March 2020 to 31<sup>ST</sup> December 2020**

**Charity Name: Rookhow**

**Charity Registration Number: 1188409**

	Pages
Trustees Annual report	1 - 5
Independent examiners report to trustees	
Statement of financial activities	
Statement of financial position	
Notes to the financial statements	

**Rookhow Quaker Meeting House and Bunkbarn  
Trustees Annual report  
9<sup>TH</sup> March 2020 to 31<sup>st</sup> December 2020**

Reference and administrative details:

Charity registration number: **1188409**

Address: **Rookhow, Colton, Ulverston, LA12 8LA**

**First Charity Trustees:**

Paul Andrews (from 9<sup>th</sup> March 2020 - 31<sup>st</sup> Dec 2023)

Margaret Rebecca Marsden (from 9<sup>th</sup> March 2020 - 31<sup>st</sup> Dec 2022)

Peter Marston (from 9<sup>th</sup> March 2020 - 31<sup>st</sup> Dec 2021)

Catherine Andrea Betoim (from 9<sup>th</sup> March 2020 - 31<sup>st</sup> Dec 2022)

**Nominated Trustees:**

**Appointed by:** Swarthmoor (South West Cumbria) Area Meeting of Religious Society of Friends  
Helen Bailey (from 9<sup>th</sup> March 2020 - 31<sup>st</sup> Dec 2023)

**Appointed by:** Central and North Lancashire Area Meeting of Religious Society of Friends

Christine Gwyneth Hall Farthing (from 4<sup>th</sup> Aug 2020 - 3<sup>rd</sup> Aug 2023)

**Appointed by:** Kendal and Sedbergh Area Meeting of Religious Society of Friends

Caroline Stow (from 4<sup>th</sup> Aug 2020 - 3<sup>rd</sup> Aug 2023)

Development Manager (contract of services) Sue Nicholls

Finance officer (contract of services) Sharon Callaghan

Bankers: Cumberland Building Society

**Rookhow Quaker Meeting House and Bunkbarn  
Trustees Annual report  
9<sup>TH</sup> March 2020 to 31<sup>ST</sup> December 2020**

## **The Context of Rookhow:**

Rookhow (originally known as Rook Howe) is located in the secluded Rusland Valley, within the southern part of the Lake District National Park between Coniston Water and Windermere. Set in historic '1652 country', Rookhow is 10 miles from the birthplace of Quakerism, Swarthmoor Hall.

Rookhow comprises of the original Meeting House built in 1725 to service the outlying and scattered communities of Quakers (Society of Friends). A Grade II\* property, it includes the former warden's accommodation, a Bunkbarn converted from the stables in the 1980s (Grade II listed), a gig barn and garage and 12 acres of ancient oak woodland (Quakers' Wood).

## **Vision**

Our vision is to provide opportunities for Quakers and the wider community, particularly the most disadvantaged, to experience tranquillity, peace and through the development of simple, affordable and accessible accommodation for community and residential groups. As part of our charitable aims we actively pursue funding opportunities to assist disadvantaged groups and individuals in using Rookhow as a place for healing, nurture and fun for their benefit. We consider this purpose in making Rookhow an available space for others to use as one of our key objectives, under its charitable status.

## **Structure Governance and Management:**

Rookhow CIO is managed by the present Trustee group which is responsible for the oversight and governance of the property and its ancient woodland. Under the current lease document, Friends Trust Limited hold the property in trust whilst Swarthmoor Area Meeting remain as lease holders (landlords) to the property. Rookhow CIO remain as tenants to the property for the period of 7 years; 11<sup>th</sup> April 2020 - 10<sup>th</sup> April 2027.

Rookhow Trustees convene meetings on an approximately monthly basis to oversee and direct the management of the charity in accordance with its charitable aims. Our part-time development manager Sue Nicholls contributes to our meetings by submitting full monthly reports and may attend part of our meetings as required.

Rookhow CIO is responsible for establishing policies and procedures, which provide a framework for the work of Rookhow and for setting the objectives and strategies in furtherance of the charity's aims. The Trustee group oversees the financial affairs in conjunction with our part-time finance officer Sharon Callaghan, ensuring that adequate financial and other records are maintained, that all statutory regulations are observed and that all statutory returns are completed accurately and on time.

## **Objectives and activities:**

1. The furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain.
2. Such other purposes which may be charitable according to the law of England and Wales.

The activities associated with these objectives as contained in our Business plan include:

- a) Providing Rookhow for the public benefit as a place for learning, and for spiritual retreat and refreshment, open to all, especially disadvantaged members of society
- b) Stewardship and protection for the public benefit of the local natural environment including Quakers' Wood; and
- c) Maintaining Rookhow as a place of worship of the Religious Society of Friends (Quakers)

**Rookhow Quaker Meeting House and Bunkbarn  
Trustees Annual report  
9<sup>TH</sup> March 2020 to 31<sup>st</sup> December 2020**

## **Achievements and performance:**

This report contains details of the first 9 months since Rookhow was established as a CIO with the Charities Commission on 9<sup>th</sup> March 2020. Prior to the commencement of the CIO, Rookhow was managed by the Rookhow oversight group which had been established in 2018. Alongside Swarthmoor Trustees the oversight group helped establish and agree this newly formed CIO. To put the period 9<sup>th</sup> March 2020 until 31<sup>st</sup> December 2020 into perspective when we began this journey as trustees, we could never have imagined what we were about to face as the global pandemic took hold. Despite having to face the challenges of two periods of nationwide lockdowns we have managed to respond creatively as a newly formed CIO.

Two weeks after the Rookhow Trustees took up post, the first of the nationwide Lockdown was announced on 23<sup>rd</sup> March 2020, in response to the Covid 19 Pandemic. This meant the cancellation of bookings for the majority of the year with the consequent curtailment of income. Trustees agreed for Rookhow to close to business between the period April - July 2020. On the 29<sup>th</sup> June 2020 at the Trustees meeting it was agreed to reopen our doors for bookings however with reduced numbers to any booking in accordance with Government guidelines. This required us to amend our pricing structures to make it affordable for visitors to book.

During the period of July - October 2020 we received a total of 29 nights booking within the Bunkbarn of which 13 nights were under our charitable status\* (44%) and 3 nights camping. Our meeting house also took 14 day time bookings by different groups/organisations.

At the trustees meeting held on 18th November 2020, it was agreed Rookhow would need to close our doors for further bookings in line with a further period of nationwide restrictions due to the pandemic.

In light of the reduced income created by these losses in income from bookings for the year, we were required to reduce the number of hours that Sue Nicholls our Development manager was contracted. Initially Sue's hours were reduced to 11.5 hours per week, however after receiving a district council Covid Business closure grant we were able to re-establish her contracted hours to 15 per week from April 2020 which has been reviewed monthly by Trustees.

As a result of these restrictions to our intended activities and in line with our charitable aims, we were led to offer an alternative approach to our outreach work within the local and wider communities through our use of online activities which have included Zoom cafes/workshops/social events initiated by Sue Nicholls and in collaboration with Trustees. Throughout this period we have engaged in excess of 200 people attending these events allowing members of wider communities to keep connected despite the challenges caused by the pandemic. In total there have been 35 weekly Zoom epilogue meetings convened, allowing a period of quiet reflection combined with a reading, 11 all age Zoom socials involving 70 people and including 25 children and young people. A total of 4 workshops on themes connected to mental health and well being have been attended by over 40 people from across the UK

and Europe. Our Zoom cafes have been especially popular totalling 38 weekly sessions with people in the Rusland Valley as well as for local Quakers. These sessions have reached out to people on topics such as coping with the lockdown, self isolating, what we've read in lockdown, DIY catastrophes, sharing cake recipes, virtual tour of local community cinema as well as a craft workshop. In addition we hosted 4 workshops for the Quaker community textile project Loving Earth. Due to the success of these sessions, there are now a group of Rookhow volunteers who have been willing to help facilitate these sessions.

In addition to these online events we were able to offer in person, a number of worshiping experiences through our monthly mid week meeting for worship convened both indoors when restrictions allowed as well as a very damp mid week evening meeting for worship within our ancient woodland, during the month of August.

Given the restrictions caused by the pandemic this initial period as a CIO has allowed us to concentrate on the much needed refurbishments/development of the Rookhow site and buildings in preparation for the future. This has only been possible by the generous grants which have been successfully applied for as part of our development managers role which being directed by the Trustees strategic visioning. In addition to these grants we have been gifted a significant amount from both local and national Quaker funds which have contributed to the improvements to both the Meeting House as well as Bunkbarn. One of the aims was to improve the rooms available for community use in the Rusland valley. These improvements undertaken by a local craftsman and his team, specialising in historic buildings includes; focussing on remediating damp work and laying the foundations for sustainably powered under floor heating within the Meeting House. There have also been improvements within the Bunkbarn as well as the meeting house, focussing on the drainage issues around both buildings in order to address the longer term issues of damp by the building of a French drain system.

During the period July - October 2020 there has been a total of 10 separate work parties by a group of 21 volunteers including 3 young people. There was a total of 300 volunteer hours completed during this period of the report. The types of work undertaken by this dedicated group of registered volunteers has included gardening, painting, walling, clearing & cleaning, wood collecting and helping to re-configure the bunkbarn so as to make it more suitable for smaller groups. In addition to our increasing volunteer base we have now attracted 20 supporters towards our Friends of Rookhow. This initiative also followed the launch of the Rookhow Appeal which we launched in June and which had accumulated approximately £12,000 by 31<sup>st</sup> December 2020.

In August 2020, we were joined by two further trustees, Caroline Stow (Kendal and Sedbergh Quaker Area meeting) and Christine Hall Farthing (Lancashire Central and North Quaker area meeting) who were nominated to join Rookhow CIO. We welcomed them as new trustees and look forward to their contributions with their previous knowledge and experience of working as trustees.

Shortly after commencing as a CIO we welcomed Sharon Callaghan as our finance officer employed on a contractual basis for the CIO, alongside Sue Nicholls. Due to the limited number of bookings our cleaner has undertaken less work than we would have expected but has still be an invaluable member of the team adapting to the importance of keeping Rookhow, "Covid Safe" by adapting to the necessary procedures for cleaning, following any visitors staying.

### **Plans for the year ahead**

In December and in keeping with our objectives as a Charity we were successful in obtaining a £10,000 grant from the Quaker Mental Health fund. This was much welcomed news, as it will allow us to provide significant bursaries for socially disadvantaged groups to book our facilities at Rookhow and to enjoy the stillness and spiritual presence that can be witnessed by our visitors when they stay. We look forward to offering these opportunities to these groups and individuals as we think ahead for 2021.

During the past year we have become increasingly aware of our responsibility as custodians to care and maintain Rookhow's ancient woodland with its special and unique qualities. It is essential as Trustees, in conjunction with our volunteer and professional bodies, that we continue to provide a strict governance arrangement to preserve this historic natural feature contained within Rookhow.

As part of our commitment to becoming a socially responsible employer, we are looking how we can develop a more sustainable position of a part-time development manager employed directly by Rookhow CIO. We are also anticipating the essential maintenance work towards the meeting house will

be completed in order to allow increased use and accessibility by the local community as well as visitors from further afield to experience the uniqueness that Rookhow holds.

As we come to the end of our first year as a CIO, it is important to note the commitment and dedication by Trustees who have contributed their time, experience and knowledge to help support and create a great team in order for Rookhow to return to becoming a power house of spirit lead social activism. We hope we are beginning to follow in the footsteps of our early Friends, who would use Rookhow as a place to gather for worship and retreat. One of our main aims to provide opportunities for disadvantaged groups and for them to experience the special qualities that Rookhow holds, appears to link well with our social history.

*\*charitable bookings being educational, organised programmes, therapeutic*

**Financial Review: See attached**

**Reserves policy: Reserves Policy Statement Rookhow 2021**

Reserves are totally unrestricted funds, which are freely available to spend to cover contingences such as loss of income, which is usually used to cover the Meetings on-going expenses or other unexpected but unavoidable costs.

For Rookhow, the business plan recognises that there are major building renovation works required, which are as yet not fully costed but which will be funded from grant monies rather than from current income. As the buildings are a peppercorn lease hold, Rookhow CIO does not have full responsibility for them and although they are on a 'repairing' lease, Swarthmoor AM does not require that they will be returned in better condition than when originally given over.

Monies, which have been donated to fund the renovations, are held in restricted funds and are therefore not available to be included in the charities reserves.

Therefore the Rookhow CIO agree to hold 6 months general running costs, currently calculated as £19,500 in reserve. (This will not include any major renovation work).

The budget also assumes that any surplus from General Reserves once 6 months running costs have been set aside will be reviewed by trustees and considered in relation to recurrent maintenance costs and specific projects linked to our charitable aims.

Paul Andrews  
Clerk to Rookhow CIO  
30<sup>th</sup> July 2021

Independent Examiner's Report

Report to the Trustees of Rookhow, Rookhow Estate, Colton, Ulverston, Cumbria  
LA12 8LA

Charity Number 1188409

On accounts for the year 9<sup>th</sup> March 2020 to 31<sup>st</sup> December 2020

I confirm that I have completed my examination and, to the best of my knowledge, I believe that the accounts as declared on the Charity Commission report CC17a declaring the carry forward figure of £72375 are correct.

Signed

Janet Reed  
4<sup>th</sup> October 2021

11 Sunningdale Drive,  
Buckshaw Village,  
Chorley,  
PR& 7ED



Rookhow		Charity No (if any)	1188409	<b>CC17a</b>
Annual accounts for the period				
Period start date	<b>09/03/2020</b>	To	Period end date 31/12/2020	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income		S01	14,843	4,640	-	19,483	-
Activities for generating funds		S02	7,475	-	-	7,475	-
Investment income		S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>							
Other incoming resources		S04	19,866	94,118	-	113,984	-
		S05	-	-	-	-	-
<b>Total incoming resources</b>			<b>42,184</b>	<b>98,758</b>	<b>-</b>	<b>140,942</b>	<b>-</b>
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
Costs of generating voluntary income		S07	7,186	-	-	7,186	-
Fundraising trading costs		S08	558	-	-	558	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	79	57,820	-	57,899	-
<b>Governance costs</b>							
		S11	2,924	-	-	2,924	-
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>			<b>10,747</b>	<b>57,820</b>	<b>-</b>	<b>68,567</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before transfers</b>			<b>31,437</b>	<b>40,938</b>	<b>-</b>	<b>72,375</b>	<b>-</b>
<b>Gross transfers between funds</b>							
		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			<b>31,437</b>	<b>40,938</b>	<b>-</b>	<b>72,375</b>	<b>-</b>
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>			<b>31,437</b>	<b>40,938</b>	<b>-</b>	<b>72,375</b>	<b>-</b>
<b>Total funds brought forward</b>							
		S20	-	-	-	-	-
<b>Total funds carried forward</b>			<b>31,437</b>	<b>40,938</b>	<b>-</b>	<b>72,375</b>	<b>-</b>

## Section B Balance sheet

		Note	Restricted			Total this year £ F04	Total last year £ F05
			Unrestricted funds £ F01	income funds £ F02	Endowment funds £ F03		
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	-	-	-	-	
		B02	-	-	-	-	
Investments	(Note 10)	B03	-	-	-	-	
<b>Total fixed assets</b>		B04	-	-	-	-	
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	
Debtors	(Note 11)	B06	-	-	-	-	
(Short term) investments		B07	-	-	-	-	
Cash at bank and in hand		B08	79,153	-	-	79,153	
<b>Total current assets</b>		B09	79,153	-	-	79,153	
Creditors: amounts falling due within one year	(Note 12)	B10	6,778	-	-	6,778	
<b>Net current assets/(liabilities)</b>		B11	72,375	-	-	72,375	
<b>Total assets less current liabilities</b>		B12	72,375	-	-	72,375	
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	
Provisions for liabilities and charges		B14	-	-	-	-	
<b>Net assets</b>		B15	72,375	-	-	72,375	
<b>Funds of the Charity</b>							
Unrestricted funds		B16	31,437			31,437	
		B17	-			-	
Restricted income funds (Note 13)		B18		40,938		40,938	
Endowment funds (Note 13)		B19			-	-	
<b>Total funds</b>		B20	31,437	40,938	-	72,375	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓
---

 Accounting Standards;
- or 

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Give details in this box of any material changes that have been made.**

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA on receipt.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include all cost relating to central functions.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.



**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	Friends of Rookhow scheme	1,223	-
	Donations	18,260	-
		-	-
		-	-
	<b>Total</b>	19,483	-
<b>Activities for generating funds</b>	Lettings income	7,475	-
		-	-
		-	-
		-	-
	<b>Total</b>	7,475	-
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>	Rookhow Appeal	15,057	-
	Grants	98,927	-
		-	-
		-	-
	<b>Total</b>	113,984	-

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>	Accommodation costs	6,280	-
	Marketing and other costs	906	-
		-	-
		-	-
	<b>Total</b>	<b>7,186</b>	<b>-</b>
<b>Fundraising trading costs</b>	Promotion of Appeal	558	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>558</b>	<b>-</b>
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Charitable activities</b>	Volunteer activities	79	-
	Development worker costs	14,930	-
	Renovations and Restoration works	42,811	-
		-	-
	<b>Total</b>	<b>57,820</b>	<b>-</b>
<b>Governance costs</b>	Bookkeeping and office costs	2,924	-
		-	-
	<b>Total</b>	<b>2,924</b>	<b>-</b>

**Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
n/a	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	
None	
None	£

**6.2 Fees for examination or audit of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	
None	

**Section C**

**Notes to the accounts**

**(cont)**

**Note 7 Paid employees**

*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	None	-
Employer's National Insurance costs	none	-
Pension costs	none	-
<b>Total staff costs</b>	<b>-</b>	<b>-</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	<b>Fundraising</b>	none
	<b>Charitable Activities</b>	none
	<b>Governance</b>	none
	<b>Other</b>	none
<b>Total</b>	<b>-</b>	<b>-</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

**Brief details of the scheme**

N/A

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**9.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

--

Market Value

--

**Note 11 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

## 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	3,978	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	2,800	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	6,778	-	-	-

## 12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

n/a

**Note 13 Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Development Worker	-	22,390	- 14,930	-	-	7,460
Historic repair and renovation	-	61,311	- 42,890	-	-	18,421
Rookhow Appeal	-	15,057	-	-	-	15,057
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	98,758	- 57,820	-	-	40,938

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
N/A			

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.