

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

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CHARITY INFORMATION

Registration	Charity Number: 1188409
Board of Trustees	<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>
Registered Office	Rusland, Ulverston, LA12 8LA
Bankers	Cumberland Building Society Cumberland House, Castle Street, CARLISLE CA3 8RX
Insurers	<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>
Independent Examiner	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 31st 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 3rd August 2023*)

Lancashire Central & North Area Meeting

First Charity Trustees

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

Catherine Andrea Betoïn (*until 31st Dec 2022*)

Margaret Rebecca Marsden (*until 31st Dec 2022*)

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

Appointed Trustees

Anne Chapman (*until 16th 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).

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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)

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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.

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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"

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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.



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>
Income	NOTES	£	£	£	£
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
Total income		69,248	125,671	194,919	140,942
Expenditure					
<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
Total expenditure		32,017	101,589	133,606	68,567
Net Income/(expenditure) and net movement in funds for the year		37,231	24,082	61,313	72,375
Transfers between funds		2,400	(2,400)	0	0
RECONCILIATION OF FUNDS					
Total funds brought forward		31,437	40,938	72,375	0
Total funds carried forward		71,068	62,620	133,688	72,375

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

	Notes	2021 £	£	31/12/20 £	£
Current Assets					
Debtors	12	8,716		0	
Cash at bank		143,930		79,153	
Total current assets			152,646		79,153
Current Liabilities					
Creditors falling due within one year	13	18,958		6,778	
Total current liabilities			18,958		6,778
Net Current assets			133,688		72,375
Total assets less current liabilities			133,688		72,375
The funds of the charity:	14				
<u>Unrestricted funds</u>					
Designated fund – Running costs reserve		15,000		15,000	
General unrestricted funds		56,068		16,437	
			71,068		31,437
Restricted funds			62,620		40,938
			133,688		72,375

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.

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Notes to the accounts

	2021	2021	2021	2020
	£	£	£	£
2. INCOME FROM DONATIONS				
<u>Grants Received</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Alpkitt 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 Burtt 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
	24,778	125,671	150,449	129,912

ROOKHOF 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
% of bookings	100%	50%	50%

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
% of bookings	100%	55%	45%

All income from bookings is unrestricted.

	<u>2021</u>	<u>2020</u>
	<u>TOTAL</u>	<u>TOTAL</u>
4. INVESTMENT INCOME	£	£
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
	18,944	101,589	120,533	62,431

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
	26,146	0	26,146	10,110

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
	26,146	0	26,146	10,110

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
	3,689	0	3,689	2,924

8. GOVERNANCE COSTS

Independent examiner fees	280	0	280	0
	280	0	280	0

ROOKHOW CIO
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Notes to the accounts

			2021	2020
9. RENOVATIONS AND RESTORATION WORK	Unrestricted	Restricted	TOTAL	TOTAL
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
	5,620	93,629	99,249	42,890

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	Unrestricted	Restricted	TOTAL 2020
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

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

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

14. STATEMENT OF FUNDS	Balance at 31 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
<u>Unrestricted funds</u>	£	£	£	£	£
Designated funds	15,000	0	0		15,000
General funds	16,437	69,248	(32,017)	2,400	56,068
	<u>31,437</u>	<u>69,248</u>	<u>(32,017)</u>	<u>2,400</u>	<u>71,068</u>
<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
	<u>40,938</u>	<u>125,671</u>	<u>(101,589)</u>	<u>(2,400)</u>	<u>62,620</u>
TOTAL FUNDS	<u>72,375</u>	<u>194,919</u>	<u>(133,606)</u>	<u>0</u>	<u>133,688</u>

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.

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Notes to the accounts

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
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).