

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

Registration	Charity Number: 1188409
Board of Trustees	<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 22nd March 2022)</p> <p>Graham Whalley (appointed 22nd March 2022)</p>
Registered Office	Rusland, Ulverston, LA12 8LA
Bankers	<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>
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 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 31st March 2024*), Clerk to Trustees

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

Christine Gwyneth Hall Farthing (*until 31st Dec 2025*)

Lancashire Central & North Area Meeting

First Charity Trustees

Paul Andrews (*until 31st March 2024*)

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

Margaret Rebecca Marsden (*until 31st Dec 2025*)

Peter Marston (*until 31st March 2025*)

Appointed Trustees

Anne Chapman (*until 30th Sept 2024*).

Graham Whalley (*until 31st 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 7th 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 Betoine, 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, Susan 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 Omicron 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 100th session on the 4th 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

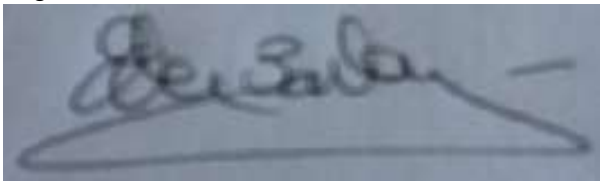
In 2023 Rookhow CIO will be turning its attention to much needed improvements to the Bunkbarn. The aim will be to replicate the success of work carried out in the Meeting House by installing an air source heat pump with underfloor heating and insulation and redesigning the toilet and shower area to provide 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 dark ink, appearing to read 'Helen Bailey', is written over a light blue horizontal line.

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

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

For year ended 31 December 2022

		2022	2022	2022	2021
		<u>Unrestrict</u> <u>d funds</u>	<u>Restrict</u> <u>d funds</u>	<u>TOTAL</u> <u>FUNDS</u>	<u>TOTAL</u> <u>FUNDS</u>
Income	NOTES	£	£	£	£
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
Total Income		72,460	44,757	117,217	194,919
Expenditure					
Commercial trading operations	6	16,575	0	16,575	13,073
<i>Expenditure on charitable activities</i>	5	38,414	95,222	133,636	120,533
Total expenditure		54,988	95,222	150,210	133,606
Net Income/(expenditure) and net movement in funds for the year		17,472	(50,465)	(32,993)	61,313
Transfers between funds		7,450	(7,450)	0	0
RECONCILIATION OF FUNDS					
Total funds brought forward		71,068	62,620	133,688	72,375
Total funds carried forward		95,990	4,705	100,695	133,688

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	£	£	£	£
Current Assets					
Debtors	15	1,656		8,716	
Cash at bank		110,996		143,930	
Total current assets			112,652		152,646
Current Liabilities					
Creditors falling due within one year	16	11,957		18,958	
Total current liabilities			11,957		18,958
Net Current assets			100,695		133,688
Total assets less current liabilities			100,695		133,688
The funds of the charity:	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	
			95,990		71,068
Restricted funds			4,705		62,620
			100,695		133,688

These financial statements of Rookhow CIO registered number 1188409 were approved by the Board of Trustees and authorised for issue on **20th 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
	£	£	£	£
2. INCOME FROM DONATIONS				
<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
% of bookings	100%	33%	67%

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

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

All income from bookings is unrestricted.

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

ROOKHOW CIO
Notes to the accounts

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

See note 3 for % apportionment and definition of charitable activities

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

	2022			2021
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
10. SUPPORT COSTS				
Accountancy fees and software	6,171	0	6,171	2,919
Bank charges	677	0	677	650
Other professional support	0	0	0	120
	6,848	0	6,848	3,689

	£			£
11. GOVERNANCE COSTS				
Trustee expenses	331	0	331	0
Pension set up costs	360	0	360	0
Independent examiner fees	200	0	200	280
	891	0	891	280

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

	£		£
13. NET OUTGOING RESOURCES			
The Operating Surplus is stated after charging :-			
Depreciation		0	0
Accountancy services		5,760	2,490
Independent Examiner Fees		200	280
Trustee Emoluments		0	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	Unrestricted	Restricted	TOTAL 2021
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		69,248	125,671	194,919

<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		32,017	101,589	133,606

Net Income/(Expenditure)		37,231	24,082	61,313
Transfers between funds		2,400	(2,400)	0

RECONCILIATION OF FUNDS

Total funds brought forward		31,437	40,938	72,375
Total funds carried forward	16	71,068	62,620	133,688

ROOKHOW CIO
Notes to the accounts

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

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

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

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)
	46,066	49,924	4,705	100,695

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).