

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

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 (until February 2023)</p> <p>Anne Chapman</p> <p>Christine Gwyneth Hall Farthing</p> <p>Margaret Rebecca Marsden</p> <p>Peter Marston</p> <p>Graham Whalley</p>
Registered Office	Rusland, Ulverston, LA12 8LA
Bankers	<p>Charities Aid Foundation Bank (CAF)</p> <p>25 Kings Hill Ave</p> <p>Kings Hill</p> <p>West Malling</p> <p>Kent</p> <p>ME19 4JQ</p> <p>Unity Trust Bank</p> <p>PO Box 7193</p> <p>Planetary Road</p> <p>Willenhall</p> <p>WV1 9DG</p>
Insurers	<p>Methodist Insurance PLC</p> <p>St Ann's House, St Ann's Place</p> <p>Manchester</p> <p>M2 7LP</p> <p><i>For Buildings and Contents</i></p> <p>Ansvar Insurance, Ansvar House</p> <p>St Leonards Road</p> <p>Eastbourne</p> <p>East Sussex</p> <p>BN21 3UR</p> <p><i>For Employers and Public Liability</i></p>
Independent Examiner	<p>Joel Williams</p> <p>1 Montrose Avenue</p> <p>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 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 31st December 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

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 31st March 2024*)

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

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

Peter Marston (*until 31st March 2025*)

Appointed Trustees

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

Graham Whalley (*until 31st 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 7th 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 7th 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 1st Wednesday of the month at 7.30 pm, and on the 1st and 3rd 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 3rd to 5th 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

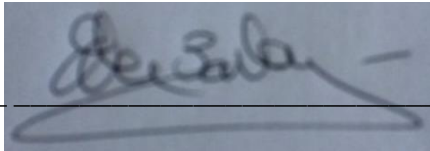
In 2022 all the work carried out in the woodland was in response to the damage caused by Storm Arwen. In contrast, in 2023 it was possible to take a more proactive approach to management of the woodland. This focused on thinning trees from the central block of Norway Spruce which had been planted 50-60 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: _____



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

		2023	2023	2023	2022
		<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
		<u>funds</u>	<u>funds</u>	<u>FUNDS</u>	<u>FUNDS</u>
Income	NOTES	£	£	£	£
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
Total Income		81,288	133,657	214,945	117,217
Expenditure					
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
Total expenditure		67,935	53,148	121,083	150,210
Net Income/(expenditure) and net movement in funds for the year		13,353	80,509	93,862	(32,993)
Transfers between funds		8,079	(8,079)	0	0
RECONCILIATION OF FUNDS					
Total funds brought forward		95,990	4,705	100,695	133,688
Total funds carried forward		117,422	77,135	194,557	100,695

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	£	£	£	£
Current Assets					
Debtors	15	1,748		1,656	
Cash at bank		201,202		110,996	
Total current assets			202,950		112,652
Current Liabilities					
Creditors falling due within one year	16	8,393		11,957	
Total current liabilities			8,393		11,957
Net Current assets			194,557		100,695
Total assets less current liabilities			194,557		100,695
The funds of the charity:	17				
<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	
			117,422		95,990
<u>Restricted funds</u>			77,135		4,705
			194,557		100,695

These financial statements of Rookhow CIO registered number 1188409 were approved by the Board of Trustees and authorised for issue on **20th 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
	£	£	£	£
2. INCOME FROM DONATIONS				
<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	£67,325	£17,540	£49,785
% of bookings	100%	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
% of bookings	100%	33%	67%

All income from bookings is unrestricted.

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

ROOKHOW CIO
Notes to the accounts

			2023	2022
5. EXPENDITURE ON CHARITABLE ACTIVITIES	<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
	<u>53,543</u>	<u>53,148</u>	<u>106,691</u>	<u>133,635</u>

6. BUNKBARN RUNNING COSTS

To be apportioned between commercial and charitable activities

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
	<u>55,242</u>	<u>0</u>	<u>55,242</u>	<u>50,961</u>

APPORTIONMENT OF BUNK BARN RUNNING COSTS

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
	<u>55,242</u>	<u>0</u>	<u>55,242</u>	<u>50,961</u>

See note 3 for % apportionment and definition of charitable activities

	2023	2022
	£	£
7. ANALYSIS OF STAFF COSTS		
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
	<u>29,405</u>	<u>12,324</u>

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

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

	<u>Unrestricted</u>	<u>Restricted</u>	2023 <u>TOTAL</u>	2022 <u>TOTAL</u>
	£	£	£	£
11. GOVERNANCE COSTS				
Trustee expenses	277	0	277	331
Pension set up costs	0	0	0	360
Independent examiner fees	200	0	200	200
	477	0	477	891

	<u>Unrestricted</u>	<u>Restricted</u>	2023 <u>TOTAL</u>	2022 <u>TOTAL</u>
	£	£	£	£
12. RENOVATIONS AND RESTORATION WORK				
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
	7,018	53,098	60,116	96,797

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	<u>Unrestricted</u>	<u>Restricted</u>	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		72,460	44,757	117,217
<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		54,988	95,222	150,210
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		95,990	4,705	100,695

ROOKHOW CIO
Notes to the accounts

	2023	2022
15.DEBTORS	£	£
Trade debtors	543	100
Gift Aid Receivable	1,205	1,556
	<u>1,748</u>	<u>1,656</u>

16. CREDITORS		
Advance booking fees	5,406	9,255
Trade Creditors and accruals	2,987	2,702
	<u>8,393</u>	<u>11,957</u>

	Balance at 31 December 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
17. STATEMENT OF FUNDS	£	£	£	£	£
<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
	<u>95,990</u>	<u>81,288</u>	<u>(67,935)</u>	<u>8,079</u>	<u>117,422</u>
<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
	<u>4,705</u>	<u>133,657</u>	<u>(53,148)</u>	<u>(8,079)</u>	<u>77,135</u>
TOTAL FUNDS	100,695	214,945	(121,083)	0	194,557

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

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Cash at bank and in hand	12,724	111,976	76,503	201,203
Other net assets /(liabilities)	(7,278)	0	632	(6,646)
	<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).