

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

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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>Anne Chapman</p> <p>Christine Gwyneth Hall Farthing</p> <p>Margaret Rebecca Marsden</p> <p>Peter Marston</p> <p>Graham Whalley (until April 2024)</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 2024. The trustees have adopted the provisions of 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities', preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

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

Highlights of the year include:-

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

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

OBJECTS

The Charity's objects are:

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

PURPOSE: *Connecting People; building community.*

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

OUR PLAN

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

VALUES

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

SUCCESS INDICATORS

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

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

GOVERNANCE

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

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

Trustees serving during the period of this Report

Trustees Nominated by Area Meetings

Helen Bailey (*until 31st Dec 2025*), 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 2025*)

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

Peter Marston (*until 31st March 2028*)

Appointed Trustees

Anne Chapman (*until 30th Sept 2027*) Treasurer

Graham Whalley (*stood down March 2024*)

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

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

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

Sub Groups

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

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

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

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

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

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

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

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

Staff & Contractors

Development Manager (Part time) Sue Nicholls

Finance Officer (Part time) Debbie Mace

Cleaner (Part time) Harriet Baxter

Relief Cleaners (Part time – Contract of Service)

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

RISK MANAGEMENT

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

FINANCE

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

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

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

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

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

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

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

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

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

Reserves Statement.

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

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

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

SPIRITUAL LIFE OF ROOKHOW

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

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

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

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

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

CHARITABLE WORK AND OUTREACH

Retreat Away Fund

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

The groups who stayed were:-

Cannock Chase Welcomes Refugees

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

Drop Zone Youth Project (Barrow)

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

Morecambe Bay Academy (work with complex young people)

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

PERN (Penrith and Eden Refugee Network)

Sanctuary Cookalongs (Preston)

Springfield (domestic abuse support)

Vulture Club (Cleator Moor, creative activities)

Wise up Workshops (Morecambe) – 2 groups.

Woman up (dealing with addictions)

Worldies Official (encouraging marginalised women into the outdoors)

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

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

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

Together to Gather.

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

Events during the Year.

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

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

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

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

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

Volunteering & Links with other Charities and Organisations.

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

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

FACILITY IMPROVEMENTS

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

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

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

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

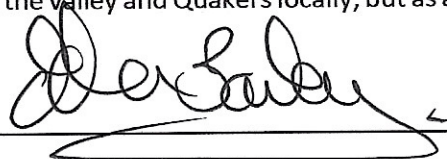
CARE OF THE WOODLAND

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

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

LOOKING TO THE FUTURE

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

Signed: 

Date: 17/4/25

Helen Bailey
Chair of the Trustees

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

For year ended 31 December 2024

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

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

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

		2024		2023	
	Notes	£	£	£	£
Current Assets					
Debtors	15	1,243		1,748	
Cash at bank		107,324		201,202	
Total current assets			108,567		202,950
Current Liabilities					
Creditors falling due within one year	16	14,193		8,393	
Total current liabilities			14,193		8,393
Net Current assets			94,374		194,557
Total assets less current liabilities			94,374		194,557
The funds of the charity:	17				
<u>Unrestricted funds</u>					
General unrestricted funds		3,356		5,446	
<u>Designated funds</u>					
Running costs reserve		25,000		25,000	
Retreat Fund		6,247		3,366	
Historic Repairs and Renovations		6,212		6,212	
Non-recurrent maintenance		30,000		20,000	
Bunkbarn renovations		7,708		57,398	
			78,523		117,422
<u>Restricted funds</u>			15,851		77,135
			94,374		194,557

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

They were signed on its behalf by

Signed:



Name: Anne Chapman

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

ROOKHOW CIO
Notes to the accounts

1. ACCOUNTING POLICIES

a) Basis of preparation

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

b) Preparation of the accounts on a going concern basis

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

c) Income

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

d) Donated services and facilities

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

e) Expenditure and irrecoverable VAT

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

f) Fund accounting

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

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

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

g) Debtors

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

h) Cash at bank and in hand

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

i) Creditors

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

ROOKHOW CIO
Notes to the accounts

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

3. INCOME AND CHARITABLE ACTIVITIES

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

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

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

All income from bookings is unrestricted.

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

All income from bookings is unrestricted.

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

ROOKHOW CIO
Notes to the accounts

			2024	2023
5. EXPENDITURE ON CHARITABLE ACTIVITIES	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
Renovations and Restorations works (note 12)	49,690	151,281	200,971	60,116
Outdoor Provision	0	388	388	0
Staff travel and meetings	555	0	555	371
Journey of Hope travel and accommodation	504	0	504	2,272
Together to Gather costs	0	63	63	0
Together to Gather allocated salaries	0	186	186	0
Event costs	301	0	301	378
Volunteer activities and cost of Open Days	2,404	0	2,404	2,275
Other costs	156	2	158	429
Costs allocated to running the site and bunkbarn accommodation - charitable proportion (note 6)	44,142	0	44,142	40,850
	97,752	151,920	249,672	106,691

6. SITE RUNNING COSTS

To be apportioned between commercial and charitable activities

Staff costs (salaries and pension) - Note 7	35,001	0	35,001	29,405
Operating costs (cleaning/utilities/maintenance)	25,826	0	25,826	19,278
Woodland and grounds	2,234	0	2,234	1,239
Marketing costs	1,332	0	1,332	1,633
Support costs (note 10)	1,525	0	1,525	3,210
Governance costs (note 11)	728	0	728	477
	66,646	0	66,646	55,242

APPORTIONMENT OF SITE RUNNING COSTS

Apportioned to Expenditure on Charitable activities (note 5)	44,142	0	44,142	40,850
Apportioned to Costs of raising funds - commercial trading operations	22,504	0	22,504	14,392
	66,646	0	66,646	55,242

See note 3 for % apportionment and definition of charitable activities

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

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

8. STAFF NUMBERS

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

9. PENSIONS

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

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

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

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

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

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

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

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

<u>Income</u>	Note	<u>Unrestricted</u>	<u>Restricted</u>	TOTAL 2023
Income from Donations	2	10,587	133,657	144,244
Income from charitable activities	3	49,785	0	49,785
Income from other trading activities	3	17,540	0	17,540
Investment income	4	3376	0	3,376
Total Income		81,288	133,657	214,945
<u>Expenditure</u>				
<i>Costs of raising funds</i>				
Commercial trading operations		14,392	0	14,392
<i>Expenditure on Charitable activities</i>		53,543	53,148	106,691
Total expenditure		67,935	53,148	121,083
Net Income/(Expenditure)		13,353	80,509	93,862
Transfers between funds		8,079	(8,079)	0
<u>RECONCILIATION OF FUNDS</u>				
Total funds brought forward		95,990	4,705	100,695
Total funds carried forward		117,422	77,135	194,557

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	2024	2023			
15.DEBTORS	£	£			
Trade debtors	0	543			
Gift Aid Receivable	1,243	1,205			
	<u>1,243</u>	<u>1,748</u>			
16. CREDITORS					
Advance booking fees	10,570	5,406			
Trade Creditors and accruals	3,623	2,987			
	<u>14,193</u>	<u>8,393</u>			
17. STATEMENT OF FUNDS					
	Balance at 31 December 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
<u>Unrestricted funds</u>					
<u>Designated funds</u>					
General reserve for running costs	25,000	0	0	0	25,000
Retreat Fund	3,366	0	0	2,881	6,247
Historic Repairs and Renovations	6,212	0	0	0	6,212
Non-recurrent maintenance	20,000	0	0	10,000	30,000
Bunkbarn renovations	57,398	0	(49,690)	0	7,708
General unrestricted funds	5,446	71,990	(70,566)	(3,514)	3,356
	<u>117,422</u>	<u>71,990</u>	<u>(120,256)</u>	<u>9,367</u>	<u>78,523</u>
<u>Restricted funds</u>					
Outdoor provision	188	200	(388)	0	0
Retreat Away Fund	10,481	11,988	(2)	(9,367)	13,100
Hearing loop	0	2,000	0	0	2,000
Bunkbarn renovations	65,466	85,815	(151,281)	0	0
Peace and Reconciliation Fund	1,000	0	(249)	0	751
	<u>77,135</u>	<u>100,003</u>	<u>(151,920)</u>	<u>(9,367)</u>	<u>15,851</u>
TOTAL FUNDS	194,557	171,993	(272,176)	0	94,374

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

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

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

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

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

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

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

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

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

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18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

19. POST BALANCE SHEET EVENTS

There were no significant post balance sheet events.

20. CONTINGENT LIABILITIES

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

21. RELATED PARTIES

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